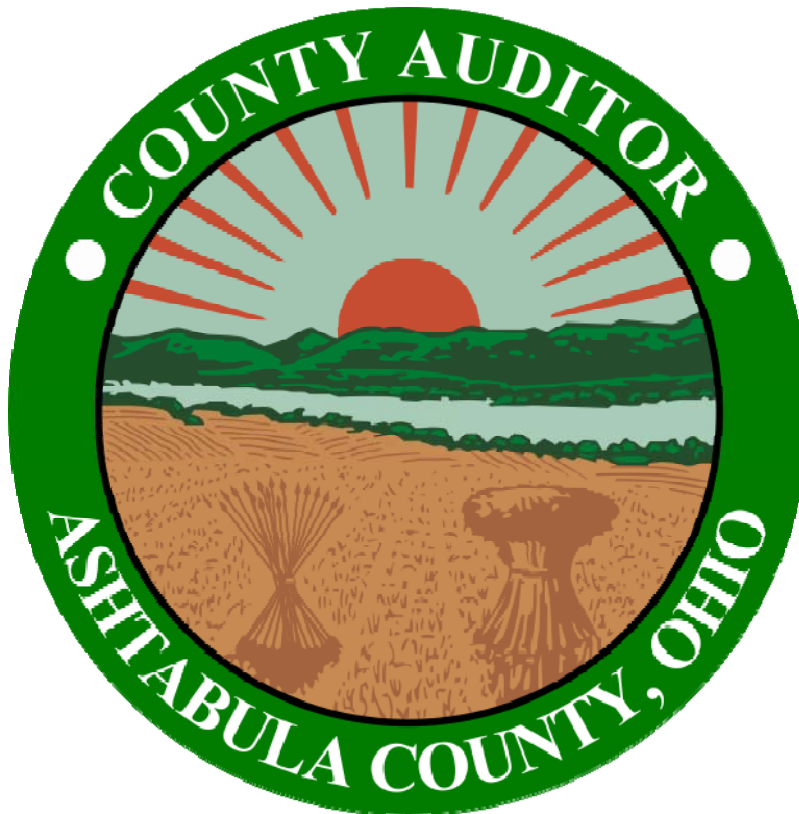


ASHTABULA COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2018



David Thomas
County Auditor

Prepared by The Ashtabula County Auditor's Office

Ashtabula County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018

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COUNTY OF ASHTABULA

David Thomas, Auditor

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

August 30, 2019

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

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

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2018. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and results of operations of the County.

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

Keith Faber, Auditor of State, has issued an unqualified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2018. The independent auditor's report is located at the front of the financial section of this report.

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

The Reporting Entity

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Ashtabula County (the Primary Government) and its Component Units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 61 "The Financial Reporting Entity". The County's primary government consists of all funds, departments, boards and agencies that are not legally separated from the County. For Ashtabula County, this includes Children Services Board, the Ashtabula County Board of Developmental Disabilities, the Ashtabula County Board of Elections, the Ashtabula County Board of Mental Health and Recovery Services, the Ashtabula County Department of Jobs and Family Services, and the Emergency Management Agency and all departments and activities that are directly operated by the elected County Officials.

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

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

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

The County and the Form of Government

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The County Auditor is elected to a four-year term and has the task of assessing real property for taxing purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial

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

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

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

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

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

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

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

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

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

The County has two Municipal Courts: Ashtabula and Conneaut, and two County Courts: Eastern and Western. The Municipal Court has original jurisdiction to hear and determine all criminal misdemeanor charges, to conduct initial appearance hearings of those individuals charged by complaint with criminal felony charges and to handle civil matters filed in the Court where the amount claimed is not in excess of \$15,000. In criminal cases, these courts are limited to hearing misdemeanor offenses, but they can hold preliminary hearings in felony cases. Following the preliminary hearing in felony cases, the case is transferred to the Common Pleas Court. All municipal and county courts also have a small claims court. A small claims court hears civil complaints where the monetary award sought does not exceed \$6,000.

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

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

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

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

Local Economy

Some of Ashtabula County's largest employers include Ashtabula Area City School Board of Education, Ashtabula County Government, Ashtabula County Medical Center, KraftMaid Cabinetry, University Hospitals Health System, Molded Fiber Glass Company, Millenium Inorganic Chemicals a Cristal Global company, Kennametal, Inc., General Aluminum, and Premix.

According to the 2018 U.S Census Bureau, Ashtabula County's population is estimated to be 97,493, which represents a 4.0 percent decrease from the 2010 Census of 101,497. Per the Ohio Department of Job and Family Services the labor force was 44,200 in 2018 with an average unemployment rate of 5.3 percent. The

unemployment rate for 2017 was 5.9 percent.

Tourism has become a larger part of the economy since 2007. Tourism is emerging as one of Ashtabula County's best prospects for sustained economic recovery in the current recession. The poor economy has forced people to look at places closer to home or less expensive vacations. Local wineries, lodging facilities and tourism destinations such as Geneva-on-the-Lake have seen an increase in business over the past years. According to the Ashtabula County Convention and Visitors Bureau, tourism generated \$475 million in sales for Ashtabula County in 2018. Payroll was \$85 million with 4,900 employees.

A large part of the tourism industry is related to the production of wine. The grape and wine industry is a dynamic part of northeast Ohio's agriculture industry in the Grand River Valley with 1,300 acres of grape vineyards and over 30 wineries in the counties of Ashtabula, Lake and Geauga. Ashtabula County has 24 of those wineries. Ohio's largest grape growing region is located in Harpersfield, Ashtabula County, Ohio. Estimated sales for Wine in the Northeast Ohio Region exceed \$10 million. Jobs and the peripheral tourism activities add to the economy.

Future Outlook and Major Initiatives

Plans were announced in 2018 for the construction of the Risberg Pipeline along the northeastern portion of Ashtabula County. This \$86 million project is an interstate, natural-gas pipeline system in western Pennsylvania and Northeast Ohio. The pipeline will deliver natural-gas to a significantly larger network of customers and increase capacity for current manufacturing, residential, and commercial users. New industries and customers are expected to take advantage of this increase in supply for their production capabilities.

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

Acknowledgements

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

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

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

Sincerely,



David Thomas
Ashtabula County Auditor

Ashtabula County, Ohio

*Elected Officials
December 31, 2018*

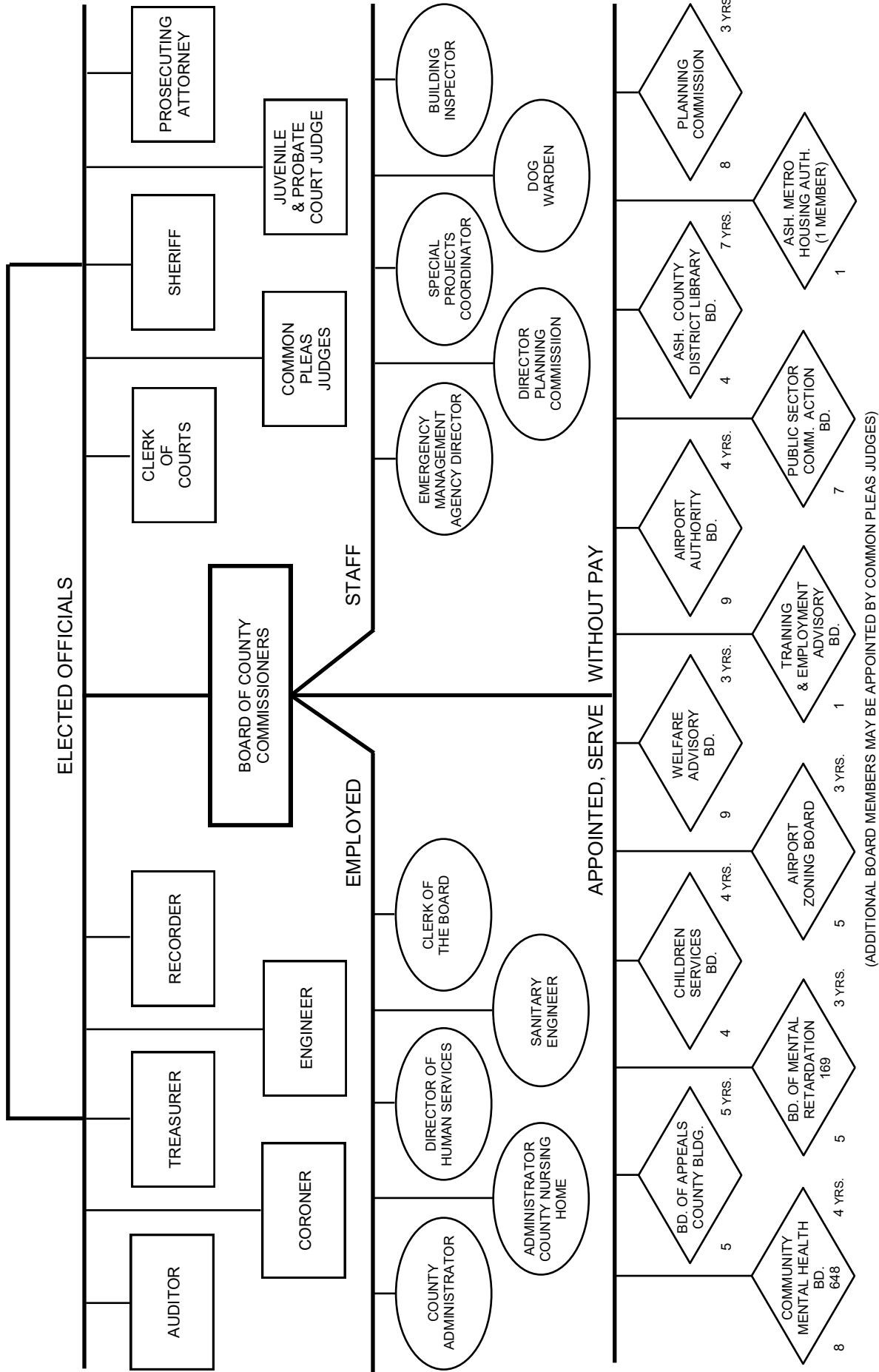
County Commissioners	J. P. Ducro IV Casey R. Kozlowski Kathryn Whittington
County Auditor	Roger A. Corlett, CPA*
County Coroner	Dr. Pamela L. Lancaster
County Engineer	Timothy T. Martin
County Prosecutor	Nicholas A. Iarocci, Esq.
County Recorder	Barbara Schaab
County Sheriff	William Johnson
County Treasurer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

*David Thomas took office as County Auditor on March 4, 2019.

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY



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FINANCIAL SECTION

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Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018

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, 2018. 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 2018 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2018 by \$152,918,524. Governmental activities' unrestricted net position is a deficit of \$26,813,468, primarily due to the net pension liability and net OPEB liability recorded under GASB Statements Nos. 68 & 75, respectively. The County's total net position decreased by \$1,108,877 from December 31, 2017's restated net position.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$46,407,263, an increase of \$958,403 from the prior year. Of this amount, \$5,277,522 is available for spending (unassigned fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the general fund was \$8,780,713 which represents a 3.49 percent increase from the prior year and represents 39.23 percent of total general fund expenditures.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2018 compared to 2017. The net position at December 31, 2017 has been restated as described in Note 3.

(Table 1)
Net Position

	Governmental Activities 2018	Business-type Activities 2018	Restated Governmental Activities 2017	Restated Business-type Activities 2017	Total 2018	Restated Total 2017
Assets:						
Current and other assets	\$ 80,631,730	\$ 12,014,781	\$ 78,415,939	\$ 10,922,461	\$ 92,646,511	\$ 89,338,400
Capital assets, net	<u>148,202,097</u>	<u>38,006,720</u>	<u>148,005,452</u>	<u>38,922,569</u>	<u>186,208,817</u>	<u>186,928,021</u>
Total assets	<u>228,833,827</u>	<u>50,021,501</u>	<u>226,421,391</u>	<u>49,845,030</u>	<u>278,855,328</u>	<u>276,266,421</u>
Deferred outflows of resources						
Unamortized deferred charges	223,804	64,187	224,305	75,035	287,991	299,340
Pension	9,978,856	289,559	21,206,715	571,873	10,268,415	21,778,588
OPEB	<u>2,238,368</u>	<u>74,126</u>	<u>368,055</u>	<u>9,625</u>	<u>2,312,494</u>	<u>377,680</u>
Total deferred outflows of resources	<u>12,441,028</u>	<u>427,872</u>	<u>21,799,075</u>	<u>656,533</u>	<u>12,868,900</u>	<u>22,455,608</u>
Liabilities:						
Other liabilities	5,499,847	674,220	5,167,995	903,779	6,174,067	6,071,774
Long-term liabilities:						
Due within one year	2,406,681	1,585,135	2,716,740	1,674,565	3,991,816	4,391,305
Net pension liability	38,751,293	1,042,739	54,491,536	1,448,418	39,794,032	55,939,954
Net OPEB liability	25,102,176	712,548	23,192,313	631,686	25,814,724	23,823,999
Other amounts	<u>17,896,403</u>	<u>16,847,933</u>	<u>18,746,911</u>	<u>18,185,734</u>	<u>34,744,336</u>	<u>36,932,645</u>
Total liabilities	<u>89,656,400</u>	<u>20,862,575</u>	<u>104,315,495</u>	<u>22,844,182</u>	<u>110,518,975</u>	<u>127,159,677</u>
Deferred inflows of resources						
Property taxes	16,652,580	-	16,260,267	-	16,652,580	16,260,267
Pension	9,235,283	249,574	1,237,237	14,798	9,484,857	1,252,035
OPEB	<u>2,096,212</u>	<u>53,080</u>	<u>42,649</u>	<u>-</u>	<u>2,149,292</u>	<u>42,649</u>
Total deferred inflows of resources	<u>27,984,075</u>	<u>302,654</u>	<u>17,540,153</u>	<u>14,798</u>	<u>28,286,729</u>	<u>17,554,951</u>
Net position:						
Net investment in capital assets	131,413,415	19,707,001	130,292,101	19,018,635	151,120,416	149,310,736
Restricted	19,034,433	527,151	26,271,144	507,060	19,561,584	26,778,204
Unrestricted (deficit)	<u>(26,813,468)</u>	<u>9,049,992</u>	<u>(30,178,427)</u>	<u>8,116,888</u>	<u>(17,763,476)</u>	<u>(22,061,539)</u>
Total net position	<u>\$ 123,634,380</u>	<u>\$ 29,284,144</u>	<u>\$ 126,384,818</u>	<u>\$ 27,642,583</u>	<u>\$ 152,918,524</u>	<u>\$ 154,027,401</u>

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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

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

As a result of implementing GASB 75, the County is reporting a net OPEB asset/liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$149,251,725 to \$126,384,818 for governmental activities and \$28,264,644 to \$27,642,583 for business-type activities.

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 \$152,918,524 (\$123,634,380 in governmental activities and \$29,284,144 in business-type activities) as of December 31, 2018. This is a decrease from the previous year of \$154,027,401 indicating a decrease of the County's financial position in 2018. The decrease in net position is due to increasing expenses outpacing revenues.

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

A balance of \$19,561,584 represents resources that are subject to restrictions on how they can be used. The remaining balance of net position is an unrestricted deficit of \$17,763,476. Table 2 shows the changes in net position for 2018 and 2017 for both the governmental activities and the business-type activities.

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(Table 2)
Changes in Net Position

	Governmental Activities 2018	Business-type Activities 2018	Restated Governmental Activities 2017	Restated Business-type Activities 2017	Total 2018	Restated Total 2017
Revenues:						
Program revenues:						
Charges for services and sales	\$ 12,557,015	\$ 7,796,131	\$ 12,888,235	\$ 7,307,782	\$ 20,353,146	\$ 20,196,017
Operating grants and contributions	44,619,859	524,373	39,974,166	355,094	45,144,232	40,329,260
Capital grants and contributions	<u>688,485</u>	<u>787,383</u>	<u>170,146</u>	<u>1,035,389</u>	<u>1,475,868</u>	<u>1,205,535</u>
Total program revenues	<u>57,865,359</u>	<u>9,107,887</u>	<u>53,032,547</u>	<u>8,698,265</u>	<u>66,973,246</u>	<u>61,730,812</u>
General revenues:						
Property taxes	16,072,913	-	16,519,475	-	16,072,913	16,519,475
Sales taxes	10,518,656	-	10,398,537	-	10,518,656	10,398,537
Grants and entitlements	4,203,223	-	7,259,188	-	4,203,223	7,259,188
Investment earnings	927,002	60,174	558,173	33,169	987,176	591,342
Other taxes	1,091,876	50,000	1,122,718	50,000	1,141,876	1,172,718
Miscellaneous	<u>3,724,428</u>	<u>623,676</u>	<u>3,669,912</u>	<u>205,489</u>	<u>4,348,104</u>	<u>3,875,401</u>
Total general revenues	<u>36,538,098</u>	<u>733,850</u>	<u>39,528,003</u>	<u>288,658</u>	<u>37,271,948</u>	<u>39,816,661</u>
Total revenues	<u>94,403,457</u>	<u>9,841,737</u>	<u>92,560,550</u>	<u>8,986,923</u>	<u>104,245,194</u>	<u>101,547,473</u>
Expenses:						
Program expenses:						
Legislative and executive	11,621,927	-	11,778,024	-	11,621,927	11,778,024
Judicial	7,533,340	-	7,276,305	-	7,533,340	7,276,305
Public safety	12,898,773	-	12,227,243	-	12,898,773	12,227,243
Public works	7,396,538	-	7,301,553	-	7,396,538	7,301,553
Health	20,382,002	-	19,260,104	-	20,382,002	19,260,104
Human services	35,887,339	-	34,249,473	-	35,887,339	34,249,473
Conservation and recreation	283,976	-	278,149	-	283,976	278,149
Interest and fiscal charges	593,228	-	597,892	-	593,228	597,892
Business-type activities:						
Sewer	-	3,344,637	-	3,108,491	3,344,637	3,108,491
Water	-	4,139,796	-	4,094,807	4,139,796	4,094,807
Geneva State Park Lodge	<u>-</u>	<u>1,272,515</u>	<u>-</u>	<u>800,100</u>	<u>1,272,515</u>	<u>800,100</u>
Total expenses	<u>96,597,123</u>	<u>8,756,948</u>	<u>92,968,743</u>	<u>8,003,398</u>	<u>105,354,071</u>	<u>100,972,141</u>
Change in net position before transfers & contributions	(2,193,666)	1,084,789	(408,193)	983,525	(1,108,877)	575,332
Transfers & contributions	<u>(556,772)</u>	<u>556,772</u>	<u>(990,961)</u>	<u>990,961</u>	<u>-</u>	<u>-</u>
Change in net position	(2,750,438)	1,641,561	(1,399,154)	1,974,486	(1,108,877)	575,332
Net position at beginning of year (restated)	<u>126,384,818</u>	<u>27,642,583</u>	<u>N/A</u>	<u>N/A</u>	<u>154,027,401</u>	<u>N/A</u>
Net position at end of year	<u>\$ 123,634,380</u>	<u>\$ 29,284,144</u>	<u>\$ 126,384,818</u>	<u>\$ 27,642,583</u>	<u>\$ 152,918,524</u>	<u>\$ 154,027,401</u>

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The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$377,680 computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$2,050,994.

Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Total 2018 program expenses under GASB 75	\$ 96,597,123	\$ 8,756,948
OPEB expense under GASB 75	(1,980,574)	(70,420)
2018 contractually required contributions	<u>34,461</u>	<u>979</u>
Adjusted 2018 program expenses	94,651,010	8,687,507
Total 2017 program expenses under GASB 45	<u>92,968,743</u>	<u>8,003,398</u>
Increase in program expenses not related to OPEB	<u>\$ 1,682,267</u>	<u>\$ 684,109</u>

Governmental Activities

Operating grants were the largest program revenue, accounting for \$44,619,859 or 47.27 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 \$12,557,015 or 13.30 percent of total governmental revenues. The predominant charges are fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, licenses and permits, and health care charges through the County Nursing and Rehabilitation Center.

Property and sales tax revenues account for \$26,591,569 of the \$94,403,457 total revenues for governmental activities, or 28.17 percent of total revenues.

The human services program accounted for \$35,887,339 of the \$96,597,123 total expenses for governmental activities, or 37.15 percent of total governmental expenses. The next largest program was health, accounting for \$20,382,002 and representing 21.10 percent of total governmental expenses.

Charges for services and sales of \$12,557,015 (13.30 percent of total revenues) are received and used to fund the governmental activities of the County. The remaining governmental activity expenses are funded by property taxes, sales taxes, and intergovernmental revenues. A material portion (59.90 percent) of all governmental activity expenses are funded by charges for services and operating and capital grants.

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Business-Type Activities

Major revenue sources of business-type activities were charges for services of \$7,796,131, accounting for 79.21 percent of the total business-type revenues. The sewer district net position increased \$513,149 and water district net position increased \$663,628. 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 \$454,206. The lodge was built by the County, opening in 2004. The operation has been continually improving, showing an operating profit each of the last eight 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.

Governmental Funds

As of December 31, 2018, the County's governmental funds reported a combined ending fund balance of \$46,407,263, an increase of 2.11 percent from the prior year balance. Approximately 11.38 percent of this total (\$5,277,522) 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 2018, unassigned fund balance was \$5,340,394, while total fund balance was \$8,780,713. 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 23.86 percent of total general fund expenditures, while total fund balance represents 39.23 percent of that same amount. The fund balance of the County's general fund increased \$295,608 during 2018.

The motor vehicle and gas tax fund had a restricted fund balance of \$3,449,987 and a total fund balance of \$3,591,390 at the end of 2018. The fund balance increased by \$245,004 during 2018.

The public assistance fund had a restricted and total fund balance of \$797,682 at the end of 2018. The fund balance increased by \$345,996 during 2018.

The children services board fund had a restricted and total fund balance of \$2,395,332 at the end of 2018. The fund balance decreased by \$254,355 during 2018.

The county board of developmental disabilities fund had a restricted and total fund balance of \$6,488,930 at December 31, 2018. The fund balance decreased by \$147,753 during 2018, or by 2.23 percent.

At the end of 2018 the nursing home fund had a restricted fund balance of \$2,008,677 and a total fund balance of \$2,050,642. During 2018 the fund balance decreased by \$94,356.

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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, 2018 was \$2,406,860 and \$3,567,111, respectively. The Geneva State Lodge had unrestricted net position of \$3,215,666. Net position increased by \$1,630,983 in the enterprise funds. The net position at December 31, 2017 has been restated as described in Note 3.

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 2018, the budget commission processed multiple adjustments to the original estimated revenues. For the general fund, final budgeted revenues and other financing sources were \$24,117,252 and actual revenue and other financing sources collections were \$25,939,051. 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 \$2,651,636. At year end, \$26,021,574 was appropriated and actual expenditures and other financing uses were \$25,003,130.

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets as of December 31, 2018 was \$186,208,817 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer/water lines.

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

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2018	2017	2018	2017	2018	2017
Land	\$ 927,673	\$ 927,673	\$ 218,083	\$ 218,083	\$ 1,145,756	\$ 1,145,756
Construction in progress	-	933,788	863,828	988,530	863,828	1,922,318
Buildings	21,705,756	22,364,673	11,338,257	11,934,371	33,044,013	34,299,044
Improvements other than buildings	903,936	937,923	-	-	903,936	937,923
Equipment	4,707,673	3,694,666	2,076,603	2,281,796	6,784,276	5,976,462
Intangible assets	255,328	354,160	-	-	255,328	354,160
Vehicles	3,012,015	2,900,372	248,445	296,969	3,260,460	3,197,341
Infrastructure	116,689,716	115,892,197	-	-	116,689,716	115,892,197
Water and sewer system	-	-	23,261,504	23,202,820	23,261,504	23,202,820
Total	\$ 148,202,097	\$ 148,005,452	\$ 38,006,720	\$ 38,922,569	\$ 186,208,817	\$ 186,928,021

See Note 13 for additional information of capital assets.

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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 72. For 2018, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$5,013,072 and \$4,613,484, respectively.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer that County bridges be maintained at an average condition ranking of 6 or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that the average condition ranking of all County bridges was 7.6. For 2018, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,388,571 and \$1,320,377, 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, 2018, the County has outstanding debt which included general obligations bonds payable of \$16,352,607, OPWC loans payable of \$1,305,201, a Cook Road Improvement (TIF) of \$51,540, revenue bonds payable of \$6,989,000, notes and equipment loans payable of \$776,448 and OWDA loans payable of \$9,679,244.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
General Obligation Bonds	\$ 16,352,607	\$ 17,391,583	\$ -	\$ -	\$ 16,352,607	\$ 17,391,583
Dump Truck Loan	172,054	-	-	-	172,054	-
Equipment Loan	-	-	336,537	420,671	336,537	420,671
OPWC Loans	168,428	188,321	1,136,773	985,268	1,305,201	1,173,589
Notes Payable	267,857	321,429	-	-	267,857	321,429
Cook Road Improvement (TIF)	51,540	56,323	-	-	51,540	56,323
Revenue Bonds	-	-	6,989,000	7,689,000	6,989,000	7,689,000
OWDA Loans	-	-	9,679,244	10,436,027	9,679,244	10,436,027
503 Corp Loan Payable	206,093	234,598	-	-	206,093	234,598
Totals	<u>\$ 17,218,579</u>	<u>\$ 18,192,254</u>	<u>\$ 18,141,554</u>	<u>\$ 19,530,966</u>	<u>\$ 35,360,133</u>	<u>\$ 37,723,220</u>

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018

Economic Factors

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2018, the County received 2.510 mills of inside millage. 1.967 mills were allocated to the general fund and 0.543 mills was allocated to the debt service fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The average unemployment rate for the County during 2018 was 5.3 percent, a slight decrease from 5.9 percent a year ago. The State average was 4.6 percent and the Federal rate was 3.9 percent. In 2018, the effect of the decreasing unemployment and increase in overall economic conditions have been demonstrated through higher sales tax receipts in the County.

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

Requests for Information

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

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Ashtabula County, Ohio

*Statement of Net Position
December 31, 2018*

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 41,779,336	\$ 8,661,134	\$ 50,440,470
Cash with fiscal agents	2,960,343	595,000	3,555,343
Cash in segregated accounts	893,149	-	893,149
Restricted cash and cash equivalents	-	527,151	527,151
Receivables:			
Sales taxes	2,647,160	-	2,647,160
Property taxes	18,115,634	-	18,115,634
Accounts	674,149	559,813	1,233,962
Special assessments	603,291	849,813	1,453,104
Accrued interest	156,626	-	156,626
Due from other governments	9,849,579	-	9,849,579
Loans receivable	1,825,269	-	1,825,269
Lease receivable	-	-	-
Rent receivable	-	88,357	88,357
Materials and supplies inventory	183,368	-	183,368
Prepayments	329,657	-	329,657
Net pension asset	327,524	9,297	336,821
Net OPEB asset	147,000	-	147,000
Capital investment	-	863,861	863,861
Internal balance	139,645	(139,645)	-
Capital assets:			
Nondepreciable capital assets	117,617,389	1,081,911	118,699,300
Depreciable capital assets, net	30,584,708	36,924,809	67,509,517
Total capital assets, net	<u>148,202,097</u>	<u>38,006,720</u>	<u>186,208,817</u>
Total assets	<u>228,833,827</u>	<u>50,021,501</u>	<u>278,855,328</u>
Deferred outflows of resources:			
Deferred charges on debt refunding	223,804	64,187	287,991
Pension	9,978,856	289,559	10,268,415
OPEB	2,238,368	74,126	2,312,494
Total deferred outflows of resources	<u>12,441,028</u>	<u>427,872</u>	<u>12,868,900</u>

Component Units		
Ash/Craft Industries	Northeast Ohio Regional Airport	Ashtabula County Land Reutilization Corporation
\$ 887,132	\$ 215,456	\$ 511,955
-	-	-
-	7,444	-
-	-	-
-	-	-
-	-	-
91,418	-	118,539
-	-	-
-	-	-
-	-	-
-	-	-
-	61,875	-
-	79,962	-
10,896	30,548	-
19,817	18,686	1,684
-	-	-
-	-	-
-	-	-
-	693,478	-
215,112	14,383,984	-
215,112	15,077,462	-
1,224,375	15,491,433	632,178
-	-	-
-	75,247	-
-	31,784	-
-	107,031	-
- - Continued		

Ashtabula County, Ohio

Statement of Net Position (Continued)
December 31, 2018

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Liabilities:			
Accounts payable	\$ 2,765,224	\$ 367,864	\$ 3,133,088
Contracts payable	-	194,019	194,019
Accrued wages and benefits	862,632	21,681	884,313
Due to other governments	437,461	63,720	501,181
Accrued interest payable	53,608	26,936	80,544
Loans payable	206,093	-	206,093
Claims payable	1,169,829	-	1,169,829
Unearned revenue	5,000	-	5,000
Long-term liabilities:			
Due within one year	2,406,681	1,585,135	3,991,816
Due in more than one year:			
Net pension liability	38,751,293	1,042,739	39,794,032
Net OPEB liability	25,102,176	712,548	25,814,724
Other amounts due in more than one year	17,896,403	16,847,933	34,744,336
Total liabilities	89,656,400	20,862,575	110,518,975
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	16,652,580	-	16,652,580
Pension	9,235,283	249,574	9,484,857
OPEB	2,096,212	53,080	2,149,292
Land rent	-	-	-
Total deferred inflows of resources	27,984,075	302,654	28,286,729
Net position:			
Net investment in capital assets	131,413,415	19,707,001	151,120,416
Restricted for:			
Debt service	-	-	-
Capital projects	2,564,540	527,151	3,091,691
Public assistance/human services	4,435,438	-	4,435,438
Roads & bridges	1,083,745	-	1,083,745
Health programs	950,259	-	950,259
Judicial/public safety programs	3,030,046	-	3,030,046
Economic development	4,458,157	-	4,458,157
Children's services	483,567	-	483,567
General government operations	1,345,811	-	1,345,811
Lodge operations	147,902	-	147,902
Other purposes	534,968	-	534,968
Unrestricted (deficit)	(26,813,468)	9,049,992	(17,763,476)
Total net position	\$ 123,634,380	\$ 29,284,144	\$ 152,918,524

See Accompanying Notes to the Basic Financial Statements

Component Units		
Ash/Craft Industries	Northeast Ohio Regional Airport	Ashtabula County Land Reutilization Corporation
\$ 1,656	\$ 14,577	\$ 4,818
-	-	-
29,071	2,120	-
521	863	-
-	59,072	-
-	-	610
-	-	-
-	1,812	-
-	81,000	-
-	179,628	-
-	116,194	-
-	867,078	-
31,248	1,322,344	5,428
-	-	-
-	46,098	-
-	8,656	-
-	63,970	-
-	118,724	-
215,112	14,129,384	-
-	3,008	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
978,015	25,004	626,750
\$ 1,193,127	\$ 14,157,396	\$ 626,750

Ashtabula County, Ohio

*Statement of Activities
For the Year Ended December 31, 2018*

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government				
Legislative and executive	\$ 11,621,927	\$ 4,334,097	\$ 1,650,505	\$ -
Judicial	7,533,340	1,978,083	689,033	-
Public safety	12,898,773	1,680,322	2,584,419	-
Public works	7,396,538	459,715	7,023,718	634,199
Health	20,382,002	778,912	9,581,254	-
Human services	35,887,339	3,325,886	23,090,930	54,286
Conservation and recreation	283,976	-	-	-
Interest and fiscal charges	593,228	-	-	-
Total governmental activities	<u>96,597,123</u>	<u>12,557,015</u>	<u>44,619,859</u>	<u>688,485</u>
Business-type activities:				
Sewer district	3,344,637	3,275,763	-	525,330
Water district	4,139,796	4,357,011	-	226,855
Geneva State Park Lodge	1,272,515	163,357	524,373	35,198
Total business-type activities	<u>8,756,948</u>	<u>7,796,131</u>	<u>524,373</u>	<u>787,383</u>
Total primary government	<u>\$ 105,354,071</u>	<u>\$ 20,353,146</u>	<u>\$ 45,144,232</u>	<u>\$ 1,475,868</u>
Component units:				
Ash/Craft Industries	\$ 1,304,067	\$ 821,406	\$ 914,888	\$ -
Northeast Ohio Regional Airport	1,476,585	241,433	462,466	137,402
Ashtabula County Land Reutilization Corp.	1,740,571	-	1,894,914	149,409
Total component units	<u>\$ 4,521,223</u>	<u>\$ 1,062,839</u>	<u>\$ 3,272,268</u>	<u>\$ 286,811</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 positon at end of year				

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Changes in Net Position					
Primary Government			Component Units		
Governmental Activities	Business-type Activities	Total	Ash/Craft Industries	Northeast Ohio Regional Airport	Ashtabula County Land Reutilization
\$ (5,637,325)	\$ -	\$ (5,637,325)	\$ -	\$ -	\$ -
(4,866,224)	-	(4,866,224)	-	-	-
(8,634,032)	-	(8,634,032)	-	-	-
721,094	-	721,094	-	-	-
(10,021,836)	-	(10,021,836)	-	-	-
(9,416,237)	-	(9,416,237)	-	-	-
(283,976)	-	(283,976)	-	-	-
(593,228)	-	(593,228)	-	-	-
(38,731,764)	-	(38,731,764)	-	-	-
-	456,456	456,456	-	-	-
-	444,070	444,070	-	-	-
-	(549,587)	(549,587)	-	-	-
-	350,939	350,939	-	-	-
(38,731,764)	350,939	(38,380,825)	-	-	-
-	-	-	432,227	-	-
-	-	-	-	(635,284)	-
-	-	-	-	-	303,752
-	-	-	432,227	(635,284)	303,752
3,071,233	-	3,071,233	-	-	-
1,662,267	-	1,662,267	-	-	-
3,479,913	-	3,479,913	-	-	-
6,015,028	-	6,015,028	-	-	-
997,504	-	997,504	-	-	-
846,968	-	846,968	-	-	-
10,518,656	-	10,518,656	-	-	-
691,282	-	691,282	-	-	-
400,594	50,000	450,594	-	-	-
120,684	-	120,684	-	-	-
4,203,223	-	4,203,223	-	-	-
-	396,937	396,937	-	-	-
927,002	60,174	987,176	629	348	446
3,603,744	226,739	3,830,483	16,680	406	-
36,538,098	733,850	37,271,948	17,309	754	446
(356,772)	356,772	-	-	-	-
(200,000)	200,000	-	-	-	-
(2,750,438)	1,641,561	(1,108,877)	449,536	(634,530)	304,198
126,384,818	27,642,583	154,027,401	743,591	14,791,926	322,552
\$ 123,634,380	\$ 29,284,144	\$ 152,918,524	\$ 1,193,127	\$ 14,157,396	\$ 626,750

Ashtabula County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2018*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of DD
Assets:					
Equity in pooled cash and cash equivalents	\$ 7,429,151	\$ 3,157,354	\$ 1,357,628	\$ 2,995,214	\$ 3,429,189
Cash with fiscal agents	-	-	-	-	2,837,441
Cash in segregated accounts	11,193	-	-	-	93,934
Receivables:					
Sales taxes	2,647,160	-	-	-	-
Property taxes	3,459,614	-	1,861,424	3,812,463	6,881,146
Accounts	213,702	8,604	-	-	47,285
Special assessments	-	-	-	-	-
Interfund loans	355,885	-	-	-	-
Accrued interest	156,626	-	-	-	-
Due from other governments	1,307,226	3,040,265	258,763	499,626	1,077,999
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	141,403	-	-	-
Prepayments	132,900	-	-	-	-
Total assets	<u>\$ 15,713,457</u>	<u>\$ 6,347,626</u>	<u>\$ 3,477,815</u>	<u>\$ 7,307,303</u>	<u>\$ 14,366,994</u>
Liabilities:					
Accounts payable	\$ 354,713	\$ 118,184	\$ 559,786	\$ 546,960	\$ 64,299
Accrued wages and benefits	268,269	54,512	81,215	44,613	170,162
Due to other governments	100,686	8,613	144,511	8,309	45,321
Interfund loans payable	12,531	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>736,199</u>	<u>181,309</u>	<u>785,512</u>	<u>599,882</u>	<u>279,782</u>
Deferred inflows of resources:					
Property taxes levied for the next fiscal year	3,176,580	-	1,725,000	3,500,000	6,335,000
Delinquent property tax revenue not available	283,034	-	136,424	312,463	546,146
Accrued interest not available	137,021	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Sales tax revenue not available	1,712,370	-	-	-	-
Intergovernmental revenue not available	887,540	2,574,927	33,197	499,626	717,136
Total deferred inflows of resources	<u>6,196,545</u>	<u>2,574,927</u>	<u>1,894,621</u>	<u>4,312,089</u>	<u>7,598,282</u>
Fund balances:					
Nonspendable	638,356	141,403	-	-	-
Restricted	-	3,449,987	797,682	2,395,332	6,488,930
Committed	1,666,255	-	-	-	-
Assigned	1,135,708	-	-	-	-
Unassigned (deficit)	5,340,394	-	-	-	-
Total fund balances	<u>8,780,713</u>	<u>3,591,390</u>	<u>797,682</u>	<u>2,395,332</u>	<u>6,488,930</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,713,457</u>	<u>\$ 6,347,626</u>	<u>\$ 3,477,815</u>	<u>\$ 7,307,303</u>	<u>\$ 14,366,994</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	Other Governmental Funds	Total Governmental Funds
\$ 1,865,621	\$ 19,786,337	\$ 40,020,494
-	122,902	2,960,343
-	788,022	893,149
-	-	2,647,160
-	2,100,987	18,115,634
210,181	194,377	674,149
-	603,291	603,291
-	12,531	368,416
-	-	156,626
491,277	3,174,423	9,849,579
-	1,825,269	1,825,269
41,965	-	183,368
-	-	132,900
<u>\$ 2,609,044</u>	<u>\$ 28,608,139</u>	<u>\$ 78,430,378</u>
\$ 420,260	\$ 701,022	\$ 2,765,224
119,092	124,769	862,632
19,050	110,971	437,461
-	99,385	111,916
-	5,000	5,000
<u>558,402</u>	<u>1,041,147</u>	<u>4,182,233</u>
-	1,916,000	16,652,580
-	159,987	1,438,054
-	-	137,021
-	603,291	603,291
-	-	1,712,370
-	2,585,140	7,297,566
<u>-</u>	<u>5,264,418</u>	<u>27,840,882</u>
41,965	1,825,269	2,646,993
2,008,677	20,048,748	35,189,356
-	491,429	2,157,684
-	-	1,135,708
-	(62,872)	5,277,522
<u>2,050,642</u>	<u>22,302,574</u>	<u>46,407,263</u>
<u>\$ 2,609,044</u>	<u>\$ 28,608,139</u>	<u>\$ 78,430,378</u>

Ashtabula County, Ohio

*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2018*

Total governmental fund balances		\$ 46,407,263
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		148,202,097
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 1,712,370	
Real and other taxes receivable	1,438,054	
Intergovernmental receivable	7,297,566	
Special assessments receivable	603,291	
Accrued interest receivable	137,021	
Total		11,188,302
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.		426,944
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.		(53,608)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		223,804
Unamortized premiums on bond issuances are not recognized in the governmental funds.		(725,860)
The net pension asset and net pension liability are not available to pay for current period expenditures and are not due and payable in the current period, respectively; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds		
Net pension asset	327,524	
Deferred outflows of resources	9,978,856	
Deferred inflows of resources	(9,235,283)	
Net pension liability	(38,751,293)	
Total		(37,680,196)
The net OPEB asset and net OPEB liability are not available to pay for current period expenditures and are not due and payable in the current period, respectively; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds		
Net OPEB asset	147,000	
Deferred outflows of resources	2,238,368	
Deferred inflows of resources	(2,096,212)	
Net OPEB liability	(25,102,176)	
Total		(24,813,020)
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	3,048,627	
OPWC loans payable	168,428	
General obligation bonds payable	15,626,747	
Loans payable	429,687	
Notes payable	267,857	
Total		(19,541,346)
Net position of governmental activities		\$ 123,634,380

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, 2018*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of DD
Revenues:					
Sales taxes	\$ 10,507,796	\$ -	\$ -	\$ -	\$ -
Property and other local taxes	3,150,529	-	1,707,541	3,575,716	6,267,766
Charges for services	3,741,365	400,195	2,212	1,450	2,056
Licenses and permits	124,510	-	-	-	-
Fines and forfeitures	407,869	59,678	-	-	-
Intergovernmental	3,607,530	6,744,368	10,549,094	4,092,321	7,991,111
Special assessments	-	-	-	-	-
Interest	858,293	59,150	-	-	15
Contributions and donations	-	-	6,835	428	-
Conveyance taxes	462,799	-	-	-	-
Payments in lieu of taxes	-	-	-	-	-
Other	689,176	73,396	71,440	132,554	1,019,058
Total revenues	<u>23,549,867</u>	<u>7,336,787</u>	<u>12,337,122</u>	<u>7,802,469</u>	<u>15,280,006</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	7,239,121	-	-	-	-
Judicial	5,724,235	-	-	-	-
Public safety	7,993,996	-	-	-	-
Public works	81,823	7,008,246	-	-	-
Health	62,284	-	-	-	15,427,759
Human services	1,003,801	-	12,555,150	7,933,198	-
Conservation and recreation	278,017	-	-	-	-
Capital outlay	-	229,405	-	-	-
Debt service:					
Principal retirement	-	77,244	-	120,315	-
Interest and fiscal charges	-	6,293	-	3,311	-
Total expenditures	<u>22,383,277</u>	<u>7,321,188</u>	<u>12,555,150</u>	<u>8,056,824</u>	<u>15,427,759</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,166,590</u>	<u>15,599</u>	<u>(218,028)</u>	<u>(254,355)</u>	<u>(147,753)</u>
Other financing sources (uses):					
Transfers in	-	-	774,099	-	-
Transfers (out)	(870,982)	-	(210,075)	-	-
Loan issuance	-	229,405	-	-	-
Contributions to lodge	-	-	-	-	-
Total other financing sources (uses)	<u>(870,982)</u>	<u>229,405</u>	<u>564,024</u>	<u>-</u>	<u>-</u>
Net change in fund balances	295,608	245,004	345,996	(254,355)	(147,753)
Fund balances at beginning of year	<u>8,485,105</u>	<u>3,346,386</u>	<u>451,686</u>	<u>2,649,687</u>	<u>6,636,683</u>
Fund balances at end of year	<u>\$ 8,780,713</u>	<u>\$ 3,591,390</u>	<u>\$ 797,682</u>	<u>\$ 2,395,332</u>	<u>\$ 6,488,930</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 10,507,796
-	2,294,121	16,995,673
2,750,916	4,338,346	11,236,540
-	64,603	189,113
-	264,411	731,958
7,079,246	8,582,751	48,646,421
-	413,081	413,081
-	130,718	1,048,176
-	54,090	61,353
-	228,483	691,282
-	118,621	118,621
517,027	1,146,018	3,648,669
10,347,189	17,635,243	94,288,683
-	3,293,799	10,532,920
-	1,238,376	6,962,611
-	3,557,869	11,551,865
-	813,044	7,903,113
-	4,154,772	19,644,815
10,244,881	2,115,301	33,852,331
-	5,959	283,976
-	241,760	471,165
-	956,860	1,154,419
-	612,294	621,898
10,244,881	16,990,034	92,979,113
102,308	645,209	1,309,570
-	1,173,629	1,947,728
(196,664)	(893,807)	(2,171,528)
-	-	229,405
-	(356,772)	(356,772)
(196,664)	(76,950)	(351,167)
(94,356)	568,259	958,403
2,144,998	21,734,315	45,448,860
\$ 2,050,642	\$ 22,302,574	\$ 46,407,263

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, 2018*

Net change in fund balances - total governmental funds	\$ 958,403
<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	\$ 1,970,849
Current year depreciation	<u>(1,774,204)</u>
Total	196,645
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Sales taxes	10,860
Real and other taxes	(522,166)
Intergovernmental revenues	629,117
Special assessments	16,404
Investment income	53,500
Charges for services	<u>(72,941)</u>
Total	114,774
Proceeds of loans are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.	
	(229,405)
Repayment of bond, loan and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.	
	1,154,419
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	510
Amortization of deferred amounts on refunding	(20,501)
Amortization of bond premiums	<u>48,661</u>
Total	28,670
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.	
	(190,445)
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amount as deferred outflows.	
Pension	4,636,975
OPEB	<u>34,461</u>
Total	4,671,436
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability and net OPEB asset/liability are reported as pension/OPEB expense in the statement of activities.	
Pension	(7,913,690)
OPEB	<u>(1,980,574)</u>
Total	(9,894,264)
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>439,329</u>
Change in net position of governmental activities	\$ (2,750,438)

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, 2018*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 9,710,000	\$ 9,953,021	\$ 10,372,480	\$ 419,459
Property and other local taxes	3,051,200	3,073,200	3,192,681	119,481
Charges for services	2,891,668	2,930,237	2,997,542	67,305
Licenses and permits	110,900	118,400	125,591	7,191
Fines and forfeitures	350,000	385,000	398,369	13,369
Intergovernmental	2,930,801	4,392,640	4,574,642	182,002
Interest	510,375	735,375	860,427	125,052
Conveyance taxes	450,000	425,000	462,777	37,777
Other	410,320	508,988	699,974	190,986
Total revenues	<u>20,415,264</u>	<u>22,521,861</u>	<u>23,684,483</u>	<u>1,162,622</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,848,013	7,280,138	7,006,924	273,214
Judicial	5,578,957	5,832,474	5,786,827	45,647
Public safety	7,901,283	8,271,333	8,009,750	261,583
Public works	93,086	96,859	88,519	8,340
Health	192,064	192,079	67,575	124,504
Human services	1,296,762	1,305,437	1,014,683	290,754
Conservation and recreation	259,773	277,981	277,979	2
Total expenditures	<u>22,169,938</u>	<u>23,256,301</u>	<u>22,252,257</u>	<u>1,004,044</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,754,674)</u>	<u>(734,440)</u>	<u>1,432,226</u>	<u>2,166,666</u>
Other financing sources (uses):				
Advances in	-	103,000	55,000	(48,000)
Advances (out)	-	(70,000)	(55,600)	14,400
Transfers in	168,100	1,492,391	2,199,568	707,177
Transfers (out)	<u>(1,200,000)</u>	<u>(2,695,273)</u>	<u>(2,695,273)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,031,900)</u>	<u>(1,169,882)</u>	<u>(496,305)</u>	<u>673,577</u>
Net change in fund balances	(2,786,574)	(1,904,322)	935,921	2,840,243
Fund balances at beginning of year	5,208,354	5,208,354	5,208,354	-
Prior year encumbrances appropriated	431,816	431,816	431,816	-
Fund balance at end of year	<u>\$ 2,853,596</u>	<u>\$ 3,735,848</u>	<u>\$ 6,576,091</u>	<u>\$ 2,840,243</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, 2018*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 375,000	\$ 375,000	\$ 403,024	\$ 28,024
Fines and forfeitures	60,000	60,000	56,183	(3,817)
Intergovernmental	6,020,000	6,020,000	6,050,039	30,039
Interest	20,000	20,000	55,298	35,298
Other	25,000	25,000	73,748	48,748
Total revenues	<u>6,500,000</u>	<u>6,500,000</u>	<u>6,638,292</u>	<u>138,292</u>
Expenditures:				
Current:				
Public works	<u>7,363,190</u>	<u>7,541,033</u>	<u>7,033,572</u>	<u>507,461</u>
Total expenditures	<u>7,363,190</u>	<u>7,541,033</u>	<u>7,033,572</u>	<u>507,461</u>
Net change in fund balances	(863,190)	(1,041,033)	(395,280)	645,753
Fund balances at beginning of year	2,737,277	2,737,277	2,737,277	-
Prior year encumbrances appropriated	<u>122,477</u>	<u>122,477</u>	<u>122,477</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,996,564</u>	<u>\$ 1,818,721</u>	<u>\$ 2,464,474</u>	<u>\$ 645,753</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, 2018*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 1,702,000	\$ 1,702,000	\$ 1,732,190	\$ 30,190
Charges for services	50,000	50,000	2,212	(47,788)
Intergovernmental	10,028,251	11,753,251	10,334,443	(1,418,808)
Contributions and donations	5,500	5,500	6,835	1,335
Other	157,800	157,800	71,440	(86,360)
Total revenues	<u>11,943,551</u>	<u>13,668,551</u>	<u>12,147,120</u>	<u>(1,521,431)</u>
Expenditures:				
Current:				
Human services	12,962,251	14,944,843	13,532,293	1,412,550
Total expenditures	<u>12,962,251</u>	<u>14,944,843</u>	<u>13,532,293</u>	<u>1,412,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,018,700)</u>	<u>(1,276,292)</u>	<u>(1,385,173)</u>	<u>(108,881)</u>
Other financing sources (uses):				
Transfers in	1,200,000	1,200,000	774,099	(425,901)
Transfers (out)	(1,000)	(426,000)	(210,075)	215,925
Total other financing sources (uses)	<u>1,199,000</u>	<u>774,000</u>	<u>564,024</u>	<u>(209,976)</u>
Net change in fund balances	180,300	(502,292)	(821,149)	(318,857)
Fund balances at beginning of year	345,696	345,696	345,696	-
Prior year encumbrances appropriated	911,438	911,438	911,438	-
Fund balance at end of year	<u>\$ 1,437,434</u>	<u>\$ 754,842</u>	<u>\$ 435,985</u>	<u>\$ (318,857)</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, 2018*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 3,415,000	\$ 3,515,000	\$ 3,629,191	\$ 114,191
Charges for services	2,000	1,000	1,450	450
Intergovernmental	3,614,500	3,932,624	4,368,358	435,734
Contributions and donations	1,000	1,000	428	(572)
Other	74,000	74,000	132,554	58,554
Total revenues	<u>7,106,500</u>	<u>7,523,624</u>	<u>8,131,981</u>	<u>608,357</u>
Expenditures:				
Current:				
Human services	8,129,550	8,353,601	8,143,361	210,240
Debt service:				
Principal retirement	120,000	130,900	130,715	185
Interest and fiscal charges	6,000	6,000	3,561	2,439
Total expenditures	<u>8,255,550</u>	<u>8,490,501</u>	<u>8,277,637</u>	<u>212,864</u>
Net change in fund balances	(1,149,050)	(966,877)	(145,656)	821,221
Fund balances at beginning of year	2,378,747	2,378,747	2,378,747	-
Prior year encumbrances appropriated	297,145	297,145	297,145	-
Fund balance at end of year	<u>\$ 1,526,842</u>	<u>\$ 1,709,015</u>	<u>\$ 2,530,236</u>	<u>\$ 821,221</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, 2018*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 6,221,000	\$ 6,221,000	\$ 6,360,787	\$ 139,787
Intergovernmental	4,129,000	4,129,000	4,182,800	53,800
Other	690,000	690,000	974,667	284,667
Total revenues	<u>11,040,000</u>	<u>11,040,000</u>	<u>11,518,254</u>	<u>478,254</u>
Expenditures:				
Current:				
Health	14,172,000	14,148,740	13,624,391	524,349
Total expenditures	<u>14,172,000</u>	<u>14,148,740</u>	<u>13,624,391</u>	<u>524,349</u>
Net change in fund balances	(3,132,000)	(3,108,740)	(2,106,137)	1,002,603
Fund balances at beginning of year	4,968,465	4,968,465	4,968,465	-
Prior year encumbrances appropriated	141,972	141,972	141,972	-
Fund balance at end of year	<u>\$ 1,978,437</u>	<u>\$ 2,001,697</u>	<u>\$ 3,004,300</u>	<u>\$ 1,002,603</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, 2018*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 2,728,010	\$ 2,728,010	\$ 2,813,332	\$ 85,322
Intergovernmental	6,673,400	6,848,400	7,133,397	284,997
Other	427,000	427,000	546,420	119,420
Total revenues	<u>9,828,410</u>	<u>10,003,410</u>	<u>10,493,149</u>	<u>489,739</u>
Expenditures:				
Current:				
Human services	9,706,659	10,508,898	10,444,447	64,451
Total expenditures	<u>9,706,659</u>	<u>10,508,898</u>	<u>10,444,447</u>	<u>64,451</u>
Excess (deficiency) of revenues over (under) expenditures	<u>121,751</u>	<u>(505,488)</u>	<u>48,702</u>	<u>554,190</u>
Other financing sources (uses):				
Transfers (out)	(196,663)	(196,664)	(196,664)	-
Total other financing sources (uses)	<u>(196,663)</u>	<u>(196,664)</u>	<u>(196,664)</u>	<u>-</u>
Net change in fund balances	(74,912)	(702,152)	(147,962)	554,190
Fund balances at beginning of year	1,397,276	1,397,276	1,397,276	-
Prior year encumbrances appropriated	249,361	249,361	249,361	-
Fund balance at end of year	<u>\$ 1,571,725</u>	<u>\$ 944,485</u>	<u>\$ 1,498,675</u>	<u>\$ 554,190</u>

See Accompanying Notes to the Basic Financial Statements

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Ashtabula County, Ohio

*Statement of Net Position
Proprietary Funds
December 31, 2018*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Assets:					
Current assets:					
Equity in pooled cash and cash equivalents	\$ 3,211,497	\$ 3,770,576	\$ 1,679,061	\$ 8,661,134	\$ 1,758,842
Cash with fiscal agents	-	-	595,000	595,000	-
Restricted cash held by Delaware North Corporation	-	-	527,151	527,151	-
Receivables:					
Accounts	180,000	379,813	-	559,813	-
Special assessments	407,630	442,183	-	849,813	-
Rent receivable	-	-	88,357	88,357	-
Contract receivable	-	-	863,861	863,861	-
Prepayments	-	-	-	-	196,757
Total current assets	<u>3,799,127</u>	<u>4,592,572</u>	<u>3,753,430</u>	<u>12,145,129</u>	<u>1,955,599</u>
Noncurrent assets:					
Net pension asset	6,079	3,218	-	9,297	-
Capital assets:					
Nondepreciable capital assets	939,711	142,200	-	1,081,911	-
Depreciable capital assets, net	<u>9,712,743</u>	<u>15,735,360</u>	<u>11,476,706</u>	<u>36,924,809</u>	<u>-</u>
Total capital assets, net	<u>10,652,454</u>	<u>15,877,560</u>	<u>11,476,706</u>	<u>38,006,720</u>	<u>-</u>
Total noncurrent assets	<u>10,658,533</u>	<u>15,880,778</u>	<u>11,476,706</u>	<u>38,016,017</u>	<u>-</u>
Total assets	<u>14,457,660</u>	<u>20,473,350</u>	<u>15,230,136</u>	<u>50,161,146</u>	<u>1,955,599</u>
Deferred outflows of resources:					
Deferred charges on debt refunding	-	-	64,187	64,187	-
Pension	197,536	92,023	-	289,559	-
OPEB	<u>54,902</u>	<u>19,224</u>	<u>-</u>	<u>74,126</u>	<u>-</u>
Total deferred outflows of resources	<u>252,438</u>	<u>111,247</u>	<u>64,187</u>	<u>427,872</u>	<u>-</u>

- - Continued

Ashtabula County, Ohio

*Statement of Net Position
Proprietary Funds (Continued)
December 31, 2018*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Liabilities:					
Current liabilities:					
Accounts payable	\$ 140,772	\$ 227,092	\$ -	\$ 367,864	\$ -
Contracts payable	53,929	140,090	-	194,019	-
Accrued wages and benefits	14,368	7,313	-	21,681	-
Due to other governments	52,452	11,268	-	63,720	-
Interfund loans payable	-	-	-	-	256,500
Accrued interest payable	4,218	12,105	10,613	26,936	-
Compensated absences payable	13,841	10,366	-	24,207	-
Revenue bonds payable	-	160,000	570,000	730,000	-
OWDA loans payable	102,210	529,748	-	631,958	-
OPWC loans payable	40,597	74,239	-	114,836	-
Other loans payable	84,134	-	-	84,134	-
Claims payable	-	-	-	-	1,169,829
Total current liabilities	<u>506,521</u>	<u>1,172,221</u>	<u>580,613</u>	<u>2,259,355</u>	<u>1,426,329</u>
Long-term liabilities:					
Compensated absences payable	25,704	19,251	-	44,955	-
Claims payable	-	-	-	-	241,971
Revenue bonds payable	-	3,499,000	2,982,352	6,481,352	-
OWDA loans payable	291,028	8,756,258	-	9,047,286	-
OPWC loans payable	518,402	503,535	-	1,021,937	-
Other loans payable	252,403	-	-	252,403	-
Net pension liability	681,857	360,882	-	1,042,739	-
Net OPEB liability	465,942	246,606	-	712,548	-
Total long-term liabilities	<u>2,235,336</u>	<u>13,385,532</u>	<u>2,982,352</u>	<u>18,603,220</u>	<u>241,971</u>
Total liabilities	<u>2,741,857</u>	<u>14,557,753</u>	<u>3,562,965</u>	<u>20,862,575</u>	<u>1,668,300</u>
Deferred inflows of resources:					
Pension	162,991	86,583	-	249,574	-
OPEB	34,710	18,370	-	53,080	-
Total deferred inflows of resources	<u>197,701</u>	<u>104,953</u>	<u>-</u>	<u>302,654</u>	<u>-</u>
Net position:					
Net investment in capital assets	9,363,680	2,354,780	7,988,541	19,707,001	-
Restricted for repairs and maintenance	-	-	527,151	527,151	-
Unrestricted	<u>2,406,860</u>	<u>3,567,111</u>	<u>3,215,666</u>	<u>9,189,637</u>	<u>287,299</u>
Total net position	<u>\$ 11,770,540</u>	<u>\$ 5,921,891</u>	<u>\$ 11,731,358</u>	<u>29,423,789</u>	<u>\$ 287,299</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds				<u>(139,645)</u>	
Net position of business-type activities				<u>\$ 29,284,144</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, 2018*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Operating revenues:					
Tap-in fees	\$ 21,431	\$ -	\$ -	\$ 21,431	\$ -
Charges for services	3,179,554	4,355,798	-	7,535,352	8,397,809
Net change in operations of lodge	-	-	396,937	396,937	-
Other operating revenues	3,505	223,234	-	226,739	-
Total operating revenues	<u>3,204,490</u>	<u>4,579,032</u>	<u>396,937</u>	<u>8,180,459</u>	<u>8,397,809</u>
Operating expenses:					
Personal services	614,559	336,672	-	951,231	-
Fringe benefits	332,265	190,223	-	522,488	-
Contractual services	1,717,506	1,877,773	506,566	4,101,845	-
Materials and supplies	139,491	157,916	-	297,407	-
Claims	-	-	-	-	7,971,702
Depreciation	527,243	1,038,800	645,348	2,211,391	-
Total operating expenses	<u>3,331,064</u>	<u>3,601,384</u>	<u>1,151,914</u>	<u>8,084,362</u>	<u>7,971,702</u>
Operating income (loss)	<u>(126,574)</u>	<u>977,648</u>	<u>(754,977)</u>	<u>96,097</u>	<u>426,107</u>
Nonoperating revenues (expenses):					
Interest and fiscal charges	(20,475)	(542,088)	(120,601)	(683,164)	-
Interest income	60,090	-	84	60,174	-
Bed tax	-	-	50,000	50,000	-
Rent revenue	-	-	163,357	163,357	-
Special assessments	74,778	1,213	-	75,991	-
Reserve requirement receipts	-	-	524,373	524,373	-
Total nonoperating revenues (expenses)	<u>114,393</u>	<u>(540,875)</u>	<u>617,213</u>	<u>190,731</u>	<u>-</u>
Income (loss) before contributions and transfers	(12,181)	436,773	(137,764)	286,828	426,107
Transfer in	-	-	200,000	200,000	23,800
Capital contributions	<u>525,330</u>	<u>226,855</u>	<u>391,970</u>	<u>1,144,155</u>	<u>-</u>
Change in net position	513,149	663,628	454,206	1,630,983	449,907
Net position (deficit) at beginning of year (restated)	<u>11,257,391</u>	<u>5,258,263</u>	<u>11,277,152</u>		<u>(162,608)</u>
Net position at end of year	<u>\$ 11,770,540</u>	<u>\$ 5,921,891</u>	<u>\$ 11,731,358</u>		<u>\$ 287,299</u>
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				<u>10,578</u>	
Change in net position of business-type activities				<u>\$ 1,641,561</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, 2018*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Cash flows from operating activities:					
Cash received from customers	\$ 3,291,509	\$ 4,379,335	\$ -	\$ 7,670,844	\$ -
Net change in operation of lodge	-	-	195,219	195,219	-
Cash received from other payments	3,505	223,234	-	226,739	-
Cash received from interfund transactions	-	-	-	-	8,416,840
Cash payments for goods and services	(186,519)	(151,550)	-	(338,069)	-
Cash payments to employees	(831,374)	(464,342)	-	(1,295,716)	(196,757)
Cash payments for contractual services	(1,714,712)	(1,907,931)	(506,566)	(4,129,209)	-
Cash payments for claims	-	-	-	-	(8,490,387)
Net cash provided by (used in) operating activities	562,409	2,078,746	(311,347)	2,329,808	(270,304)
Cash flows from noncapital financing activities:					
Cash received from bed taxes	-	-	50,000	50,000	-
Cash received from transfers in	-	-	200,000	200,000	23,800
Cash received from contributions and donations	-	-	390,969	390,969	-
Cash received from rent	-	-	141,667	141,667	-
Net cash provided by noncapital financing activities	-	-	782,636	782,636	23,800
Cash flows from capital and related financing activities:					
Cash received from special assessments	155,353	84,890	-	240,243	-
Acquisition of capital assets	(994,385)	(469,202)	-	(1,463,587)	-
Cash received from capital reserve requirement	-	-	524,373	524,373	-
Cash payments for principal retirement	(371,524)	(735,684)	(545,000)	(1,652,208)	-
Cash payments for interest and fiscal charges	(24,487)	(542,601)	(149,150)	(716,238)	-
Cash received from loans	160,146	102,650	-	262,796	-
Cash received from capital grants	525,330	226,855	35,698	787,883	-
Net cash used in capital and related financing activities	(549,567)	(1,333,092)	(134,079)	(2,016,738)	-
Cash flows from investing activities:					
Interest received	60,090	-	84	60,174	-
Net cash provided by investing activities	60,090	-	84	60,174	-
Net increase (decrease) in cash and cash equivalents	72,932	745,654	337,294	1,155,880	(246,504)
Cash and cash equivalents at beginning of year	3,138,565	3,024,922	2,463,918	8,627,405	2,005,346
Cash and cash equivalents at end of year	\$ 3,211,497	\$ 3,770,576	\$ 2,801,212	\$ 9,783,285	\$ 1,758,842

- - Continued

Ashtabula County, Ohio

*Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2018*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ (126,574)	\$ 977,648	\$ (754,977)	\$ 96,097	\$ 426,107
Adjustments:					
Depreciation	527,243	1,038,800	645,348	2,211,391	-
Changes in assets, liabilities and deferred inflows/outflows:					
Change in accounts receivable	90,524	23,537	-	114,061	19,031
Change in contract receivable	-	-	(201,718)	(201,718)	-
Change in prepayments	-	-	-	-	(196,757)
Change in net pension asset	(3,984)	(2,034)	-	(6,018)	-
Change in deferred outflows of resources - pension	164,775	117,539	-	282,314	-
Change in deferred outflows of resources - OPEB	(48,753)	(15,748)	-	(64,501)	-
Change in accounts payable	(3,926)	(24,158)	-	(28,084)	-
Change in contracts payable	(7,583)	(4,723)	-	(12,306)	-
Change in accrued wages and benefits	2,091	1,094	-	3,185	-
Change in net pension liability	(243,485)	(162,194)	-	(405,679)	-
Change in deferred inflows of resources - pension	153,513	81,263	-	234,776	-
Change in net OPEB liability	62,381	18,481	-	80,862	-
Change in deferred inflows of resources - OPEB	34,710	18,370	-	53,080	-
Change in intergovernmental payable	(32,402)	4,988	-	(27,414)	-
Change in compensated absences payable	(6,121)	5,883	-	(238)	-
Change in claims payable	-	-	-	-	(518,685)
Net cash provided by (used in) operating activities	<u>\$ 562,409</u>	<u>\$ 2,078,746</u>	<u>\$ (311,347)</u>	<u>\$ 2,329,808</u>	<u>\$ (270,304)</u>

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

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

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2018*

	Private-Purpose Trusts	Agency
Assets:		
Equity in pooled cash and cash equivalents	\$ 378,857	\$ 6,264,665
Cash in segregated accounts	1,496,158	1,774,914
Receivables:		
Taxes	-	89,136,620
Accounts	-	3,081
Special assessments	-	5,004,830
Intergovernmental	-	4,073,570
Total assets	<u>1,875,015</u>	<u>\$ 106,257,680</u>
Liabilities:		
Accounts payable	1,109	\$ 231,112
Accrued wages and benefits	-	50,502
Intergovernmental payable	-	101,870,176
Undistributed monies	-	4,105,890
Total liabilities	<u>1,109</u>	<u>\$ 106,257,680</u>
Net position:		
Held in trust for Nursing Home	48,864	
Held in trust for Children's Services	181,416	
Held in trust for Developmental Disabilities	249,451	
Held in trust for law enforcement	1,323,468	
Held in trust for scholarships	70,707	
Total net position	<u>\$ 1,873,906</u>	

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2018*

	Private-Purpose Trusts
Additions:	
Investment income	\$ 8,712
Contributions and donations	2,117,360
Decrease in fair market value of investments	(20,194)
Other	2,101
Total additions	<u>2,107,979</u>
Deductions:	
Contractual services	110,356
Materials and supplies	120,626
Other operating expenses	894,285
Total deductions	<u>1,125,267</u>
Change in net position	982,712
Net position at beginning of year	<u>891,194</u>
Net position at end of year	<u><u>\$ 1,873,906</u></u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

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, 2018

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

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

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

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

Northeast Ohio Regional Airport – The Northeast Ohio Regional Airport (the Airport) was created by a resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport is governed by a nine member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. Since the Airport imposes a financial burden on the County, the Airport is reflected as a component unit of Ashtabula County. The Airport has a December 31 year end. Separately issued financial statements can be obtained from the Northeast Ohio Regional Airport, 2382 Airport Rd., P.O. Box 379, Jefferson, Ohio 44047.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

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

Information related to Ash Craft Industries, Northeast Ohio Regional Airport and Ashtabula County Land Reutilization Corporation is presented in Notes 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, 20 and 21 to the basic statements. These organizations are:

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

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, 2018

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
December 31, 2018

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

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

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

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

C. Measurement Focus

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

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

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

D. Basis of Accounting

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

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

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, see Notes 14 and 15 for deferred outflows of resources related the County's net pension liability and net OPEB liability, respectively. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes, but is not limited to, sales taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

E. Pooled Cash and Cash Equivalents

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

During 2018, investments were limited to money market mutual funds, federal agency securities, negotiable CDs, the State Treasury Asset Reserve of Ohio (STAR Ohio), United States Treasury Bills and donated common stock. Investments are reported at fair value, which is based on quoted market prices.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

During 2018, the County invested in STAR Ohio. STAR Ohio, is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio 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 2018 amounted to \$858,293, which includes \$735,327 assigned from other County funds.

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

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

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

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

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

G. Materials and Supplies Inventory

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

H. Restricted Assets

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

I. Capital Assets

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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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.

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

L. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims, compensated absences, and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Bonds, notes, and long-term loans are recognized as a liability on the government fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

M. Net Position

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

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

N. Fund Balance

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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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.

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.

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

Q. Fair Value Measurements

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

R. Bond Premiums

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

S. Estimates

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

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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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 2018.

W. Pensions/Other Postemployment Benefits (OPEB)

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

NOTE 3: ACCOUNTABILITY AND COMPLIANCE

Change in Accounting Principles/Restatement of Net Position

For fiscal year 2018, the County has implemented GASB Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions”, GASB Statement No. 85, “Omnibus 2017” and GASB Statement No. 86, “Certain Debt Extinguishments Issues”.

GASB Statement No. 75 improves the accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The implementation of GASB Statement No. 75 effected the County’s postemployment benefit plan disclosures and added required supplementary information, which is presented after the notes to the basic financial statements.

GASB Statement No. 85 addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and OPEB. The implementation of GASB Statement No. 85 did not have an effect on the financial statements of the County.

GASB Statement No. 86 improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the County.

A net position restatement is required in order to implement GASB Statement No 75. The governmental activities and business-type activities at January 1, 2018 have been restated as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Sewer District Fund</u>	<u>Water District Fund</u>
Net position as previously reported	\$ 149,251,725	\$ 28,264,644	\$ 11,654,803	\$ 5,482,912
Deferred outflows of resources	368,055	9,625	6,149	3,476
Deferred inflows of resources	(42,649)	-	-	-
Net OPEB liability	<u>(23,192,313)</u>	<u>(631,686)</u>	<u>(403,561)</u>	<u>(228,125)</u>
Restated net position at January 1, 2018	<u>\$ 126,384,818</u>	<u>\$ 27,642,583</u>	<u>\$ 11,257,391</u>	<u>\$ 5,258,263</u>

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available. The restatement had no effect on fund balances.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

NOTE 4: ACCOUNTABILITY

At December 31, 2018, the Adult Drug Court DOJ, HUD Special Housing Voucher, County Transportation and MHRS Drug Court Grant non-major special revenue funds had deficit fund balances of \$1,516, \$29,986, \$8,586 and \$22,784, 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 2018 are:

	<u>Geneva State Park</u>
<i>Operating revenues:</i>	
Total sales, including lodging, food & retail sales	\$ 7,346,098
Other income	129,732
<i>Total operating revenues</i>	<u>7,475,830</u>
<i>Operating expenses:</i>	
Cost of sales	836,252
Payroll & related expenses	2,882,076
Utilities	361,581
Other controllable expenses	1,654,249
Other non-controllable expenses	389,301
<i>Total operating expenses</i>	<u>6,123,459</u>
Operating profit	1,352,371
Interest income	39,183
Non-operating expenses	(523,308)
Management fee	(471,309)
Pre-tax profit	<u>\$ 396,937</u>

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

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

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

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

NOTE 6: BUDGETARY BASIS OF ACCOUNTING

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

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

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

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.

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Notes to the Basic Financial Statements
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Net Change in Fund Balance
General and Major Special Revenue Funds

	General	Motor Vehicle and Gas Tax	Public Assistance
Budget basis	\$ 935,921	\$ (395,280)	\$ (821,149)
Net adjustment for revenue accruals	(809,129)	698,495	190,002
Net adjustment for expenditure accruals	(148,857)	(974,537)	112,569
Net adjustment for other financing sources (uses)	600	229,405	-
Adjustment for funds budgeted as special revenue	(95,620)	-	-
Adjustment for encumbrances	412,693	686,921	864,574
GAAP basis	<u>\$ 295,608</u>	<u>\$ 245,004</u>	<u>\$ 345,996</u>

	Children's Services	County Board of DD	Nursing Home
Budget basis	\$ (145,656)	\$ (2,106,137)	\$ (147,962)
Net adjustment for revenue accruals	(329,512)	3,761,752	(145,960)
Net adjustment for expenditure accruals	(127,280)	(2,017,289)	(167,380)
Adjustment for encumbrances	348,093	213,921	366,946
GAAP basis	<u>\$ (254,355)</u>	<u>\$ (147,753)</u>	<u>\$ (94,356)</u>

NOTE 7: DEPOSITS AND INVESTMENTS

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury, or any other obligation guaranteed as to principal or interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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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
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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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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 \$21,502,293. Based on the criteria of GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2018, \$15,681,962 of the County's bank balance of \$23,131,793 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2018, some of the County's financial institutions were approved for a reduced collateral rate through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

Investments

Investments are reported at fair value. As of December 31, 2018, the County had the following investments:

Measurement/ Investment Type	Measurement Value	Investment Maturities		
		12 Months or Less	1-3 Years	3-5 Years
Fair Value:				
Negotiable CDs	\$ 4,796,175	\$ 3,136,075	\$ 1,421,408	\$ 238,692
Common Stock	60,648	60,648	-	-
Money Market Mutual Fund	93,660	93,660	-	-
US Treasury Bills	595,000	595,000	-	-
Federal Home Loan Mortgage Corporation Bonds	14,805,640	-	6,859,510	7,946,130
Federal Farm Credit Bonds	980,650	-	980,650	-
Federal National Mortgage Association Bonds	6,899,560	3,965,640	2,933,920	-
Federal Home Loan Mortgage Bank Bonds	6,945,240	996,570	1,975,520	3,973,150
Amortized Cost:				
STAR Ohio	8,651,841	8,651,841	-	-
Total Investments	\$ 43,828,414	\$ 17,499,434	\$14,171,008	\$ 12,157,972

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

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

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

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

Concentration of Credit Risk The County has some limits on amounts that may be invested in any one issuer, as detailed above. None of those limits have been exceeded at December 31, 2018. The following is the County's investment allocation at December 31, 2018:

<u>Measurement\Investment Type</u>	<u>Measurement Value</u>	<u>Percent of Total</u>
Fair Value:		
Negotiable CDs	\$ 4,796,175	10.9%
Federal National Mortgage Assoc. Bonds	6,899,560	15.7%
Federal Home Loan Bank Bonds	6,945,240	15.9%
Federal Farm Credit Bonds	980,650	2.2%
Federal Home Loan Mortgage Corp. Bonds	14,805,640	33.8%
U.S. Treasury Bills	595,000	1.4%
Money Market Mutual Funds	93,660	0.2%
Common Stock	60,648	0.1%
Amortized Cost:		
STAR Ohio	8,651,841	19.8%
Total Investments	<u>\$ 43,828,414</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, 2018:

		<u>Cash and Investments per Statement of Net Position</u>	
		Governmental Activities	\$45,632,828
		Business-Type Activities	9,783,285
		Private-Purpose Trust Funds	1,875,015
		Agency Funds	8,039,579
<u>Cash and Investments per Note Disclosure</u>		Total	<u>\$65,330,707</u>
Carrying amount of deposits	\$21,502,293		
Investments	<u>43,828,414</u>		
Total	<u>\$65,330,707</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. 2018 public utility property taxes became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 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, 2018 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 2018 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, 2018 was \$11.52 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2018 property tax receipts were based are as follows:

	<u>Amount</u>	<u>Percent</u>
Agricultural/residential and other real estate	\$ 1,768,536,170	93.27 %
Public utility personal property	<u>127,694,570</u>	<u>6.73 %</u>
Total assessed value	<u><u>\$ 1,896,230,740</u></u>	<u><u>100.00 %</u></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, 2018 consisted of taxes, accounts (billings for user charged services including unbilled utility services), rent, special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Total special assessments receivable at December 31, 2018 were \$1,453,104. \$693,427 is expected to be collected in more than one year and the amount of delinquent special assessments was \$87,644.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
Grants	\$ 4,818,137
Motor Vehicle License Tax	1,865,767
Motor Vehicle Gas Tax	1,174,498
Homestead and Rollback	969,595
Casino Revenue	595,117
Local Government	426,465
Total	<u><u>\$ 9,849,579</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 2018 was \$398,701.

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 2018, the County contracted with the County Risk Sharing Authority (CORSA) for insurance coverage as follows:

I. Liability

General Liability	\$ 1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Public Official Errors and Omissions Liability	1,000,000
Excess Liability	9,000,000
Uninsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Medical Professional Liability	10,000,000
Jail Doctor Coverage	1,000,000

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II. Property

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

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

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

In 2018, the County participated in a risk-sharing pool, the County employee Benefits Consortium of Ohio, Inc. (CEBCO) to provide hospital/medical and prescription drug coverage benefits for employees. CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance internal service fund by participating funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums. Incurred but not reported claims of \$1,028,496 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 \$141,333 for 2018 is accrued as a liability at year end. The reserve for future claims liability of \$241,971 is reported as a long-term liability on the statement of net position, based on the requirements of GASB statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported.

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The claims liability reported at December 31, 2018, 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 2017 and 2018 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2017	\$ 1,798,487	\$ 8,397,470	\$ 8,265,472	\$ 1,930,485
2018	1,930,485	7,971,702	8,490,387	1,411,800

NOTE 13: CAPITAL ASSETS

A summary of changes in capital assets during 2018 follows:

	Balance 12/31/17	Additions	Deletions	Balance 12/31/18
Governmental Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 927,673	\$ -	\$ -	\$ 927,673
Infrastructure	115,892,197	797,519	-	116,689,716
Construction in progress	933,788	189,396	(1,123,184)	-
<i>Total capital assets not being depreciated</i>	<u>117,753,658</u>	<u>986,915</u>	<u>(1,123,184)</u>	<u>117,617,389</u>
<i>Capital assets being depreciated:</i>				
Buildings	33,808,237	-	-	33,808,237
Improvements other than buildings	1,475,893	17,662	-	1,493,555
Equipment	9,872,472	1,499,135	-	11,371,607
Intangibles	1,098,135	-	-	1,098,135
Vehicles	7,089,730	590,321	-	7,680,051
<i>Total capital assets being depreciated</i>	<u>53,344,467</u>	<u>2,107,118</u>	<u>-</u>	<u>55,451,585</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(11,443,564)	(658,917)	-	(12,102,481)
Improvements other than buildings	(537,970)	(51,649)	-	(589,619)
Equipment	(6,177,806)	(486,128)	-	(6,663,934)
Intangibles	(743,975)	(98,832)	-	(842,807)
Vehicles	(4,189,358)	(478,678)	-	(4,668,036)
<i>Total accumulated depreciation</i>	<u>(23,092,673)</u>	<u>(1,774,204)</u>	<u>-</u>	<u>(24,866,877)</u>
Capital assets being depreciated, net	<u>30,251,794</u>	<u>332,914</u>	<u>-</u>	<u>30,584,708</u>
Governmental activities capital assets, net	<u>\$ 148,005,452</u>	<u>\$ 1,319,829</u>	<u>\$ (1,123,184)</u>	<u>\$ 148,202,097</u>

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*Depreciation expense was charged to governmental functions as follows:

Governmental activities:

General government:

Legislative and executive	\$ 450,545
Judicial	61,600
Human services	310,445
Public works	337,514
Public safety	319,590
Health	<u>294,510</u>
Total depreciation expense - governmental activities	<u><u>\$ 1,774,204</u></u>

	Balance 12/31/17	Additions	Deletions	Balance 12/31/18
Business-Type Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in progress	<u>988,530</u>	<u>1,275,921</u>	<u>(1,400,623)</u>	<u>863,828</u>
<i>Total capital assets not being depreciated</i>	<u>1,206,613</u>	<u>1,275,921</u>	<u>(1,400,623)</u>	<u>1,081,911</u>
<i>Capital assets being depreciated:</i>				
Buildings	22,914,455	-	-	22,914,455
Water and sewer system	55,148,710	1,400,623	-	56,549,333
Equipment	2,928,037	19,621	-	2,947,658
Vehicles	<u>593,270</u>	<u>-</u>	<u>-</u>	<u>593,270</u>
<i>Total capital assets being depreciated</i>	<u>81,584,472</u>	<u>1,420,244</u>	<u>-</u>	<u>83,004,716</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(10,980,084)	(596,114)	-	(11,576,198)
Water and sewer system	(31,945,890)	(1,341,939)	-	(33,287,829)
Equipment	(646,241)	(224,814)	-	(871,055)
Vehicles	<u>(296,301)</u>	<u>(48,524)</u>	<u>-</u>	<u>(344,825)</u>
<i>Total accumulated depreciation</i>	<u>(43,868,516)</u>	<u>(2,211,391)</u>	<u>-</u>	<u>(46,079,907)</u>
Capital assets being depreciated, net	<u>37,715,956</u>	<u>(791,147)</u>	<u>-</u>	<u>36,924,809</u>
Business-Type activities capital assets, net	<u><u>\$ 38,922,569</u></u>	<u><u>\$ 484,774</u></u>	<u><u>\$ (1,400,623)</u></u>	<u><u>\$ 38,006,720</u></u>

NOTE 14 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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

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

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

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

	State and Local	Public Safety	Law Enforcement
2018 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2018 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0 %	0.0 %	0.0 %
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

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

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

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$4,765,531 for 2018. Of this amount, \$131,470 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS) of Ohio

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

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The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For 2018, plan members were required to contribute 14 percent of their annual covered salary. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2018 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$83,673 for 2018.

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

The net pension liability and net pension asset for the OPERS Traditional Pension Plan, Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2017, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

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

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Proportion of the net pension liability/asset prior measurement date	0.24639600%	0.22635600%	0.16033100%	0.00886564%	
Proportion of the net pension liability/asset current measurement date	<u>0.25018100%</u>	<u>0.25276900%</u>	<u>0.16733400%</u>	<u>0.00917285%</u>	
Change in proportionate share	<u>0.00378500%</u>	<u>0.02641300%</u>	<u>0.00700300%</u>	<u>0.00030721%</u>	
Proportionate share of the net pension liability	\$ 37,777,128	\$ -	\$ -	\$ 2,016,904	\$ 39,794,032
Proportionate share of the net pension asset	-	331,200	5,621	-	336,821
Pension expense	7,928,280	53,469	(1,826)	170,700	8,150,623

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	Member- Directed	STRS	Total
Deferred outflows of resources					
Differences between expected and actual experience	\$ 38,580	\$ -	\$ 10,934	\$ 46,557	\$ 96,071
Changes of assumptions	4,514,620	28,943	666	357,434	4,901,663
Changes in employer's proportionate percentage/difference between employer contributions	394,591	-	-	107,575	502,166
County contributions subsequent to the measurement date	4,506,786	170,146	88,599	2,984	4,768,515
Total deferred outflows of resources	<u>\$ 9,454,577</u>	<u>\$ 199,089</u>	<u>\$ 100,199</u>	<u>\$ 514,550</u>	<u>\$ 10,268,415</u>

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	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Deferred inflows of resources					
Differences between expected and actual experience	\$ 744,468	\$ 98,664	\$ -	\$ 13,171	\$ 856,303
Net difference between projected and actual earnings on pension plan investments	8,110,253	52,254	1,584	122,303	8,286,394
Changes in employer's proportionate percentage/ difference between employer contributions	342,160	-	-	-	342,160
Total deferred inflows of resources	<u>\$ 9,196,881</u>	<u>\$ 150,918</u>	<u>\$ 1,584</u>	<u>\$ 135,474</u>	<u>\$ 9,484,857</u>

\$4,768,515 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2019.

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

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Year Ending December 31:					
2019	\$ 3,269,822	\$ (16,614)	\$ 1,253	\$ 217,572	\$ 3,472,033
2020	(614,969)	(18,043)	1,214	141,813	(489,985)
2021	(3,571,323)	(29,748)	997	34,353	(3,565,721)
2022	(3,332,620)	(28,512)	1,035	(17,646)	(3,377,743)
2023	-	(10,166)	1,521	-	(8,645)
Thereafter	-	(18,892)	3,996	-	(14,896)
Total	<u>\$ (4,249,090)</u>	<u>\$ (121,975)</u>	<u>\$ 10,016</u>	<u>\$ 376,092</u>	<u>\$ (3,984,957)</u>

Actuarial Assumptions - OPERS

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

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Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67.

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

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

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82% for 2017.

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The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00 %	2.20 %
Domestic equities	19.00	6.37
Real estate	10.00	5.26
Private equity	10.00	8.97
International equities	20.00	7.88
Other investments	18.00	5.26
Total	100.00 %	5.66 %

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

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

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 67,082,552	\$ 37,777,128	\$ 13,345,233
Combined Plan	(180,037)	(331,200)	(435,494)
Member-Directed Plan	(3,221)	(5,621)	(8,053)

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Actuarial Assumptions - State Teachers Retirement System (STRS) of Ohio

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

	July 1, 2018
Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment rate of return	7.45 percent, net of investment expenses, including inflation
Payroll increases	3 percent
Cost-of-living adjustments (COLA)	0.0 percent

For the July 1, 2018, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

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

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

Discount Rate - The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$ 2,945,422	\$ 2,016,904	\$ 1,231,039

Net OPEB Liability/Asset

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

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

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Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

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

The County's contractually required contribution was \$35,440 for 2018. Of this amount, \$978 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS) of Ohio

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2018, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB liability was measured as of June 30, 2018, and the total pension liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the net OPEB liability prior measurement date	0.24159600%	0.00886564%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.24698000%</u>	<u>0.00917285%</u>	
Change in proportionate share	<u>0.00538400%</u>	<u>0.00030721%</u>	
Proportionate share of the net OPEB liability	\$ 25,814,724	\$ -	\$ 25,814,724
Proportionate share of the net OPEB asset	-	147,000	147,000
OPEB expense	2,368,476	(317,482)	2,050,994

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred outflows of resources			
Differences between expected and actual experience	\$ 20,109	\$ 17,217	\$ 37,326
Changes of assumptions	1,879,587	-	1,879,587
Changes in employer's proportionate percentage/ difference between employer contributions	349,194	10,947	360,141
County contributions subsequent to the measurement date	35,440	-	35,440
Total deferred outflows of resources	<u>\$ 2,284,330</u>	<u>\$ 28,164</u>	<u>\$ 2,312,494</u>

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	OPERS	STRS	Total
Deferred inflows of resources			
Differences between expected and actual experience	\$ -	\$ 8,588	\$ 8,588
Net difference between projected and actual earnings on pension plan investments	1,923,024	16,839	1,939,863
Changes of assumptions	-	200,841	200,841
Total deferred inflows of resources	<u>\$ 1,923,024</u>	<u>\$ 226,268</u>	<u>\$ 2,149,292</u>

\$35,440 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability/asset in the year ending December 31, 2019.

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

	OPERS	STRS	Total
Year Ending December 31:			
2019	\$ 594,444	\$ (35,605)	\$ 558,839
2020	594,444	(35,605)	558,839
2021	(382,268)	(35,605)	(417,873)
2022	(480,754)	(31,780)	(512,534)
2023	-	(30,438)	(30,438)
Thereafter	-	(29,071)	(29,071)
Total	<u>\$ 325,866</u>	<u>\$ (198,104)</u>	<u>\$ 127,762</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

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Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

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

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$ 34,295,974	\$ 25,814,724	\$ 18,953,476

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

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Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$ 24,699,187	\$ 25,814,724	\$ 26,967,043

Actuarial Assumptions - State Teachers Retirement System (STRS) of Ohio

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation, compared with July 1, 2017, are presented below:

	July 1, 2018	July 1, 2017
Inflation	2.50 percent	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment rate of return	7.45 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Payroll increases	3 percent	3 percent
Cost-of-living adjustments (COLA)	0.0 percent	0.0 percent, effective July 1, 2017
Discounted rate of return	7.45 percent	N/A
Blended discount rate of return	N/A	4.13 percent
Health care cost trends		6 to 11 percent initial, 4.5 percent ultimate
	Initial	Ultimate
Medicinal		
Pre-Medicare	6.00 percent	4.00 percent
Medicare	5.00 percent	4.00 percent
Prescription Drug		
Pre-Medicare	8.00 percent	4.00 percent
Medicare	-5.23 percent	4.00 percent

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

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

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Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Assumption Changes Since the Prior Measurement Date - The discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB). Valuation year per capita health care costs were updated.

Benefit Term Changes Since the Prior Measurement Date - The subsidy multiplier for non-Medicare benefit recipients was increased from 1.90 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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

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

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

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

Discount Rate - The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2017. A discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was used to measure the total OPEB liability as of June 30, 2018.

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Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB liability as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB liability as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	<u>1% Decrease (6.45%)</u>	<u>Current Discount Rate (7.45%)</u>	<u>1% Increase (8.45%)</u>
County's proportionate share of the net OPEB asset	\$ 126,334	\$ 147,000	\$ 165,102

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB asset	\$ 164,102	\$ 147,000	\$ 130,434

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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Ashtabula County, Ohio
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NOTE 17: LONG-TERM OBLIGATIONS

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
Various Purpose Improvement & Refunding Bonds-2013	2.0% - 4.0%	\$ 18,395,000	12/1/2033
Children Services Building Imp. G.O. Bonds-2012	2.75%	800,000	8/1/2019
OPWC Loan-Clay Street Phase 5-2009	0.00%	149,714	1/1/2022
OPWC Loan-South Windsor Road Improvements-2015	0.00%	50,000	7/1/2035
OPWC Loan-Hadlock Ford-2016	0.00%	100,000	1/1/2037
Phone System Promissory Note	1.75%	375,000	11/5/2023
Safety and Emergency System G.O. Bonds-2017	1.75%	900,000	9/5/2022
Dump Truck Loan-2018	2.50%	229,405	7/5/2021
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
Business-Type Activities:			
Revenue Bonds-Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035
Lodge & Conference Center Refunding Bonds-2013	2.0% - 4.0%	5,950,000	12/1/2024
OWDA Loan-Austinburg Sewer Improv.-1998	3.20%	2,095,097	1/1/2020
OWDA Loan-Driftwood Sanitary Sewer-2000	2.00%	321,987	1/1/2019
OWDA Loan-Rome Rock Creek-2000	2.00%	359,259	7/1/2021
OWDA Loan-North Bend Sewer-2000	5.77%	196,919	7/1/2020
OWDA Loan-AshCraft Wastewater-2001	3.64%	761,353	7/1/2022
OWDA Loan-Water System #1-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OWDA Loan-Waterline Extension 2006	4.00%	459,849	7/1/2037
OWDA Loan-Austinburg Sanitary Sewers 2010	4.97%	293,321	7/1/2031
OPWC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	316,704	1/1/2022
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,515	7/1/2024
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	71,948	1/1/2027
OPWC Loan-Saybrook Water Tank Improvement-2005	0.00%	349,900	7/1/2020
OPWC Loan-Jone/Perry/N. Market Waterline-2005	0.00%	165,000	1/1/2026
OPWC Loan-Ashtabula County Water System-2007	0.00%	350,000	1/1/2029
OPWC Loan-Generator Replacement Project-2010	0.00%	29,153	7/1/2030
OPWC Loan-S.R. 534 Pump Station Replacement-2011	0.00%	140,597	7/1/2033
OPWC Loan-Sanitary/Water Systems Upgrades-2014	0.00%	55,887	1/1/2036
OPWC Loan-Meadowood WWTP-2016	0.00%	330,300	7/1/2036
OPWC Loan-GOTL - Old Lake/534 Waterline Imp.	0.00%	102,650	7/1/2040
OPWC Loan-Eastside I/II Sewer Rehab	0.00%	257	1/1/2020
OPWC Loan-Holiday Camplands WWTP Imp.	0.00%	77,318	7/1/2040
OPWC Meadowood Sanitary Improvements*	0.00%	82,571	*
Equipment Loan	2.50%	420,671	7/1/2022

*Loan not finalized as of December 31, 2018

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Long-term obligations were restated as described in Note 3. Changes in the County's long-term obligations during 2018 were as follows:

	Restated Outstanding 12/31/2017	Additions	(Reductions)	Outstanding 12/31/2018	Amounts Due In One Year
Governmental Activities:					
General Obligation Bonds:					
<i>Various Purpose Improvement & Refunding:</i>					
2013 Various Purpose & Refunding	\$ 15,515,000	\$ -	\$ (690,000)	\$ 14,825,000	\$ 700,000
Unamortized Premium	774,521	-	(48,661)	725,860	-
<i>Subtotal</i>	<u>16,289,521</u>	<u>-</u>	<u>(738,661)</u>	<u>15,550,860</u>	<u>700,000</u>
General Obligation Bonds (Unvoted):					
2017 Safety and Emergency System	900,000	-	(180,000)	720,000	180,000
2012 Building Improvement	202,062	-	(120,315)	81,747	81,747
<i>Subtotal</i>	<u>1,102,062</u>	<u>-</u>	<u>(300,315)</u>	<u>801,747</u>	<u>261,747</u>
<i>Total General Obligation Bonds</i>	<u>17,391,583</u>	<u>-</u>	<u>(1,038,976)</u>	<u>16,352,607</u>	<u>961,747</u>
OPWC Loans:					
South Windsor Road Improvements	43,750	-	(2,500)	41,250	2,500
State Road and Clay Street	49,571	-	(12,393)	37,178	12,393
Hadlock Ford	95,000	-	(5,000)	90,000	5,000
<i>Total OPWC Loans</i>	<u>188,321</u>	<u>-</u>	<u>(19,893)</u>	<u>168,428</u>	<u>19,893</u>
Other Long-Term Obligations:					
Cook Road Improvement (TIF)	56,323	-	(4,783)	51,540	5,128
Dump Truck Loan	-	229,405	(57,351)	172,054	57,351
Promissory Note	321,429	-	(53,572)	267,857	53,572
Claims Payable	647,813	241,971	(647,813)	241,971	241,971
Net Pension Liability	54,491,536	-	(15,740,243)	38,751,293	-
Net OPEB Liability	23,192,313	2,255,768	(345,905)	25,102,176	-
Compensated Absences	2,858,182	1,190,809	(1,000,364)	3,048,627	1,067,019
<i>Total Other Long-Term Obligations</i>	<u>81,567,596</u>	<u>3,917,953</u>	<u>(17,850,031)</u>	<u>67,635,518</u>	<u>1,425,041</u>
<i>Total Governmental Activities</i>	<u>\$ 99,147,500</u>	<u>\$ 3,917,953</u>	<u>\$ (18,908,900)</u>	<u>\$ 84,156,553</u>	<u>\$ 2,406,681</u>

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	Restated Outstanding 12/31/2017	Additions	(Reductions)	Outstanding 12/31/2018	Amounts Due In One Year
Business-Type Activities:					
Revenue Bonds (Self-Supporting):					
Water System Acquisition Bonds	\$ 3,814,000	\$ -	\$ (155,000)	\$ 3,659,000	\$ 160,000
Lodge & Conference Center Refunding	3,875,000	-	(545,000)	3,330,000	570,000
Unamortized Premium	259,933	-	(37,581)	222,352	-
Total Revenue Bonds	7,948,933	-	(737,581)	7,211,352	730,000
OWDA Loans:					
Austinburg Sewer Improvement	150,137	-	(150,137)	-	-
Driftwood Sanitary Sewer	43,139	-	(21,195)	21,944	21,944
Rome Rock Creek	73,617	-	(20,513)	53,104	20,925
North Bend Sewer	38,419	-	(14,715)	23,704	15,577
AshCraft Wastewater	221,963	-	(46,259)	175,704	47,958
Water System #1	8,868,088	-	(411,488)	8,456,600	429,540
Olive Drive Sewer	28,018	-	(4,667)	23,351	4,848
Water Line Construction	527,362	-	(60,611)	466,751	63,357
Waterline Extension - 2005	48,325	-	(5,645)	42,680	5,872
Waterline Extension - 2006	276,542	-	(9,671)	266,871	10,054
Austinburg Sanitary Sewers 2010	160,417	-	(11,882)	148,535	11,883
Total OWDA Loans	10,436,027	-	(756,783)	9,679,244	631,958
OPWC Loans:					
Plymouth-Stumpville Road	10,950	-	(7,300)	3,650	3,650
Driftwood Road	63,341	-	(15,835)	47,506	15,835
Lake Road Waterline	81,059	-	(12,471)	68,588	12,471
Geneva Area Lake Road Waterline	32,403	-	(3,600)	28,803	3,600
Saybrook Water Tank Improvement	119,639	-	(21,752)	97,887	21,753
Jones/Perry/N. Market St. Waterline	90,401	-	(8,218)	82,183	8,218
Ashtabula County Water System	183,748	-	(17,500)	166,248	17,500
Generator Replacement Project	18,221	-	(1,458)	16,763	1,457
S.R. 534 Pump Station Replacement	29,680	-	(1,915)	27,765	1,915
Sanitary/Water Systems Upgrade	50,298	-	(2,794)	47,504	2,795
Meadowood WWTP	305,528	-	(16,515)	289,013	16,515
GOTL-Old Lake/534 Waterline Imp.	-	102,650	-	102,650	5,132
Eastside I/II Sewer Rehab	-	257	-	257	129
Holiday Camplands WWTP Imp.	-	77,318	(1,933)	75,385	3,866
Meadowood Sanitary Imp.	-	82,571	-	82,571	-
Total OPWC Loans	985,268	262,796	(111,291)	1,136,773	114,836
Other Long-Term Obligations:					
Net Pension Liability	1,448,418	-	(405,679)	1,042,739	-
Net OPEB Liability	631,686	80,862	-	712,548	-
Equipment loan	420,671	-	(84,134)	336,537	84,134
Compensated Absences	69,400	24,052	(24,290)	69,162	24,207
Total Other Long-Term Obligations	2,570,175	104,914	(514,103)	2,160,986	108,341
Total Business-Type Activities	\$ 21,940,403	\$ 367,710	\$ (2,119,758)	\$ 20,188,355	\$ 1,585,135

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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The County's net pension liability and net OPEB liability are discussed in Notes 14 & 15, respectively.

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

Year	General Obligation Bonds		OPWC Loans	Other Long-Term Liabilities	
	Principal	Interest	Principal	Principal	Interest
2019	\$ 961,747	\$ 578,672	\$ 19,893	\$ 116,051	\$ 12,203
2020	905,000	546,831	19,893	116,412	9,469
2021	920,000	514,681	19,892	116,819	6,693
2022	925,000	481,931	7,500	59,893	3,896
2023	515,000	441,531	7,500	60,351	2,501
2024 - 2028	7,410,000	1,580,855	37,500	21,925	2,318
2029 - 2033	3,990,000	305,256	37,500	-	-
2034 - 2036	-	-	18,750	-	-
Total	<u>\$ 15,626,747</u>	<u>\$ 4,449,757</u>	<u>\$ 168,428</u>	<u>\$ 491,451</u>	<u>\$ 37,080</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
2019	\$ 570,000	\$ 127,350	\$ 160,000	\$ 143,694	\$ 631,958	\$ 372,084	\$ 114,836
2020	585,000	104,550	169,000	137,263	627,287	348,334	111,186
2021	605,000	87,000	173,000	130,514	634,001	324,569	111,058
2022	630,000	62,800	181,000	123,566	622,661	300,285	95,222
2023	650,000	37,600	187,000	116,321	618,970	276,280	84,347
2024 - 2028	290,000	11,600	1,060,000	462,267	3,162,305	1,012,433	295,276
2029 - 2033	-	-	1,291,000	232,086	3,315,888	321,635	152,341
2034 - 2038	-	-	438,000	17,508	66,174	5,288	89,936
Total	<u>\$ 3,330,000</u>	<u>\$ 430,900</u>	<u>\$ 3,659,000</u>	<u>\$ 1,363,219</u>	<u>\$ 9,679,244</u>	<u>\$ 2,960,908</u>	<u>\$ 1,054,202</u>

Year	Equipment Loan	
	Principal	Interest
2019	\$ 84,134	\$ 8,413
2020	84,134	6,310
2021	84,134	4,207
2022	84,135	2,103
Total	<u>\$ 336,537</u>	<u>\$ 21,033</u>

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

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

At December 31, 2018, the County had an unvoted debt margin of \$6,319,661, and a direct debt margin of \$33,263,123.

The County has pledged future sewer district revenues, net of specified operating expenses, to repay OPWC loans and OWDA loans. Proceeds from the loans have provided financing of improvement and replacement of multiple wastewater lines and to the treatment plants. The debt is payable solely from net revenues and is payable through 2036. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$884,152. Principal and interest paid and total net revenues for the current year were \$300,657 and \$1,060,867, respectively.

The County has pledged future water district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds provided financing for the purchase of the water system from a private enterprise. Proceeds from the loans have provided financing of improvement, replacement, or extension, of many water lines throughout the service area. The debt is payable solely from net revenues and is payable through 2038. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues in future years. The total principal and interest remaining to be paid on the debt is \$17,832,421. Principal and interest paid and total net revenues for the current year were \$1,270,732 and \$2,244,516, 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 \$3,760,900. Principal and interest paid and total net revenues for the current year were \$694,150 and \$1,020,155, respectively.

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Conduit Debt Obligations From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2018, there were no industrial revenue bonds outstanding.

NOTE 18: LOAN PAYABLE

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

In the current year, the loan payment included \$28,505 of principal and \$2,343 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
2019	\$28,790	\$2,058	\$30,848
2020	29,078	1,770	30,848
2021	29,368	1,480	30,848
2022	29,662	1,186	30,848
2023	29,959	889	30,848
2024	59,236	590	59,826
Total	<u>\$206,093</u>	<u>\$7,973</u>	<u>\$214,066</u>

Ashtabula County, Ohio
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NOTE 19: INTERFUND TRANSFERS AND BALANCES

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2018, consisted of the following:

Transfers To	Transfers From				Totals
	General	Public Assistance	Nursing Home	Other Governmental Funds	
Governmental					
Public Assistance	\$ 75,000	\$ -	\$ -	\$ 699,099	\$ 774,099
Other Governmental Funds	572,182	210,075	196,664	194,708	1,173,629
Total Governmental	647,182	210,075	196,664	893,807	1,947,728
Business-Type					
Geneva State Park Lodge	200,000	-	-	-	200,000
Internal Service	23,800	-	-	-	23,800
Total Business-Type	223,800	-	-	-	223,800
Government-wide Total	<u>\$ 870,982</u>	<u>\$ 210,075</u>	<u>\$ 196,664</u>	<u>\$ 893,807</u>	<u>\$ 2,171,528</u>

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

B. Interfund balances

Interfund balances consisted of the following at December 31, 2018, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 99,385
General fund	Workers' compensation internal service fund	256,500
Nonmajor governmental funds	General fund	12,531
Total interfund loans		<u>\$ 368,416</u>

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

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

NOTE 20: RELATED ORGANIZATIONS

A. Ashtabula County District Library

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2018.

B. Ashtabula County Metroparks

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

NOTE 21: JOINTLY GOVERNED ORGANIZATIONS

A. Northeast Ohio Community Alternative Program Facility

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

B. Children's Cluster Committee

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

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

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

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D. 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 2018, the County Board of Developmental Disabilities contributed \$3,654,822.

F. EASTGATE Regional Council of Governments

The EASTGATE Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167, Ohio Revised Code. EASTGATE is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. The County paid membership dues totaling \$37,554 in 2018. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

NOTE 22: RELATED PARTY TRANSACTIONS

During 2018, 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 \$405,213 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.

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NOTE 23: CONTINGENT LIABILITIES

A. *Grants*

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

B. *Litigation*

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

NOTE 24: TAX ABATEMENTS

As of December 31, 2018, the County provides tax abatements through two programs—Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

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

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

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The County has entered into agreements to abate property taxes through the Ezone program. During 2018, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	County <u>Taxes Abated</u>
Ezone	\$ 309

The County has entered into agreements to reduce property taxes through the CRA program. During 2018, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	County <u>Taxes Abated</u>
CRA	\$ 10,971

The County incurs a reduction in property taxes by agreements entered into by other governments that reduce the County's taxes. The County's property taxes were reduced by the CRA programs mentioned above that were entered into by other governments. During 2018, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

<u>Government Entering Into Agreement</u>	<u>Tax Abatement Program</u> <u>CRA</u>
City of Ashtabula	\$ 9,883
City of Conneaut	6,924
City of Geneva	303
Village of Andover	6,348
Village of Geneva on the Lake	7,837
Village of Orwell	7,254
Total	<u>\$ 38,549</u>

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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	\$ -	\$ 141,403	\$ -	\$ -
Prepays	132,900	-	-	-
Loans	-	-	-	-
Unclaimed monies	505,456	-	-	-
Total nonspendable	638,356	141,403	-	-
Restricted:				
Public assistance/human services	-	-	797,682	-
Roads & bridges	-	3,449,987	-	-
Health programs	-	-	-	-
Judicial/public safety programs	-	-	-	-
Economic development	-	-	-	-
Children's services	-	-	-	2,395,332
General government operations	-	-	-	-
Lodge	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Total restricted	-	3,449,987	797,682	2,395,332
Committed:				
Debt service	-	-	-	-
Economic development	400,356	-	-	-
Board of elections	5,899	-	-	-
Budget stabilization	1,260,000	-	-	-
Total committed	1,666,255	-	-	-
Assigned:				
Encumbrances	151,731	-	-	-
Subsequent year's appropriations	929,752	-	-	-
Other purposes	54,225	-	-	-
Total assigned	1,135,708	-	-	-
Unassigned (deficit)	5,340,394	-	-	-
Total fund balances	\$ 8,780,713	\$ 3,591,390	\$ 797,682	\$ 2,395,332

- Continued

Ashtabula County, Ohio
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Fund balance	County Board of DD	Nursing Home	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Materials and supplies	\$ -	\$ 41,965	\$ -	\$ 183,368
Prepays	-	-	-	132,900
Loans	-	-	1,825,269	1,825,269
Unclaimed monies	-	-	-	505,456
Total nonspendable	-	41,965	1,825,269	2,646,993
Restricted:				
Public assistance/human services	6,488,930	2,008,677	5,598,810	14,894,099
Roads & bridges	-	-	-	3,449,987
Health programs	-	-	814,720	814,720
Judicial/public safety programs	-	-	4,687,834	4,687,834
Economic development	-	-	1,113,071	1,113,071
Children's services	-	-	1,213,554	3,608,886
General government operations	-	-	3,137,916	3,137,916
Lodge	-	-	147,902	147,902
Capital projects	-	-	2,743,766	2,743,766
Other purposes	-	-	591,175	591,175
Total restricted	6,488,930	2,008,677	20,048,748	35,189,356
Committed:				
Debt service	-	-	491,429	491,429
Economic development	-	-	-	400,356
Board of elections	-	-	-	5,899
Budget stabilization	-	-	-	1,260,000
Total committed	-	-	491,429	2,157,684
Assigned:				
Encumbrances	-	-	-	151,731
Subsequent year's appropriations	-	-	-	929,752
Other purposes	-	-	-	54,225
Total assigned	-	-	-	1,135,708
Unassigned (deficit)	-	-	(62,872)	5,277,522
Total fund balances	\$ 6,488,930	\$ 2,050,642	\$ 22,302,574	\$ 46,407,263

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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 assets 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:

Net assets without donor restrictions – Net assets that are no subject to donor-imposed stipulations and are available for use at the discretion of the Board of Directors and/or management for general operating purposes.

Net assets with donor restrictions – Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Ash/Craft or by the passage of time. Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy.

Contributions of cash or other assets are reported as donor 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, net assets with donor restrictions is reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

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Donations of equipment and capital improvements are recorded as support at their acquisition value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire equipment and capital improvements are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies restricted net assets to net assets without donor restrictions 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.

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on the proportion of full-time employee equivalents of a program or other supporting service.

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 2018 and 2017, was \$405,213 and \$277,415, 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, 2018, 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 2015 through 2017 are open to examination by federal authorities.

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In August 2016 the FASB issued ASU 2016-14, “*Presentation of Financial Statements of Not-for-Profit Entities*” (Topic 958). The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The major changes include: (a) requiring the presentation of only two classes of net assets now entitled, “net assets without donor restrictions” and “net assets with donor restrictions”, (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the placed in service approach to recognize the expirations of restrictions on gifts used to acquire or construct long-lived assets absent explicit donor stipulations otherwise, (d) requiring that all nonprofits present an analysis of expenses by functions and nature in either the statement of activities, a separate statement, or in the notes and disclose a summary of the allocation methods used to allocate costs, (e) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources, (f) presenting investment return net of external and direct internal investment expenses, and (g) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements. The ASU is effective for fiscal years beginning after December 15, 2017; and is to be applied on a retroactive basis in the year the update is first applied. Ash/Craft has adopted this ASU as of and for the year ended December 31, 2018.

B. Cash

Cash is comprised of the following at December 31, 2018:

Cash in checking	\$ 282,173
Cash in savings	256,150
Cash in money market	281,028
Cash in certificates of deposit	<u>67,781</u>
Total	<u><u>\$ 887,132</u></u>

C. Building, Equipment, Capital Improvements and Vehicles

The following is a summary of buildings, equipment, capital improvements and vehicles at December 31, 2018:

Building	\$ 255,113
Equipment	113,921
Capital improvements	34,846
Vehicles	<u>53,508</u>
	457,388
Less: Accumulated depreciation	<u>(242,276)</u>
Net building, equipment, capital improvements and vehicles	<u><u>\$ 215,112</u></u>

Depreciation expense for the year ended December 31, 2018 was \$14,456.

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D. Concentration of Credit Risk

Ash Craft Industries, Inc. maintains cash balances at two 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, 2018, the Organization had uninsured cash balances of \$456,344.

E. Net Assets with Donor Restrictions

Net assets with donor restrictions of \$13,450 at December 31, 2018 were for client activities.

F. Liquidity and Availability of Resources

The total amount of financial assets available at December 31, 2018 was \$978,550. The total financial assets available to meet general expenditures within one year was \$965,100.

G. Concentration of Revenues

For the year ended December 31, 2018, approximately 15 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.

H. Subsequent Event

The Organization has historically been supported by Ashtabula County Board of Developmental Disabilities. As of January 2019, the Ash/Craft Industries privatized the organization to become an Ohio Department Developmental Disabilities Agency Provider.

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.

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B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

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

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

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

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

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the Airport, deferred outflows of resources are reported on the statement of net position for pension and OPEB.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the Airport, deferred inflows of resources were reported for pension and OPEB.

Ashtabula County, Ohio
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2. Cash and Cash Equivalents

The Airport maintains interest bearing depository accounts. All funds of the Airport are maintained in these accounts and are presented in the statement of net position as “Cash and Cash Equivalents.” The Airport has no investments.

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2018 amounted to \$348.

3. Prepayments

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

4. Fuel Inventory

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

5. Capital Assets

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

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

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6. Net Position

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

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

7. Operating Revenues and Expenses

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

8. Pensions/Other Postemployment Benefits (OPEB)

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

9. Estimates

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

C. Change in Accounting Principles

For fiscal year 2018, the Airport has implemented GASB Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions”, GASB Statement No. 85, “Omnibus 2017” and GASB Statement No. 86, “Certain Debt Extinguishment Issues”.

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GASB Statement No. 75 improves the accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The implementation of GASB Statement No. 75 effected the Airport's postemployment benefit plan disclosures.

GASB Statement No. 85 addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and OPEB. The implementation of GASB Statement No. 85 did not have an effect on the financial statements of the Airport.

GASB Statement No. 86 improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the Airport.

A net position restatement is required in order to implement GASB Statement No 75.

	<u>Airport</u>
Net position as previously reported	\$ 14,863,974
Deferred outflows of resources	1,684
Net OPEB liability	<u>(73,732)</u>
Restated net position at January 1, 2018	<u>\$ 14,791,926</u>

Other than employer contributions subsequent to the measurement date, the Airport made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

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 will not be able to recover deposits or collateral securities that are in possession of an outside party. The Airport has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by (1) eligible securities pledged to the Airport and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2018, the Airport's financial institutions were approved for a reduced collateral rate of 102 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Airport to a successful claim by the FDIC.

At year-end, the carrying amount of the Airport's deposits was \$222,900, of which \$2,147 was cash on hand. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2018, all of the Airport's bank balance of \$237,645 was covered by the Federal Deposit Insurance Corporation.

E. Operating Lease Agreements

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

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 2018 were as follows:

	Restated Amount Outstanding 12/31/17	Additions	Reductions	Amount Outstanding 12/31/18	Amount Due in One Year
Business-Type Activities:					
Revenue Bonds	\$ 948,078	\$ -	\$ -	\$ 948,078	\$ 81,000
Net Pension Liability	151,215	28,413	-	179,628	-
Net OPEB Liability	73,732	42,462	-	116,194	-
Total Business-Type Activities	\$ 1,173,025	\$ 70,875	\$ -	\$ 1,243,900	\$ 81,000

Ashtabula County, Ohio
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The annual requirements to retire this debt are as follows:

Year	2005 Revenue Bonds		
	Principal	Interest	Total
2019	\$ 81,000	\$ 83,338	\$ 164,338
2020	43,100	39,146	82,246
2021	44,800	37,368	82,168
2022	46,700	35,520	82,220
2023	48,600	33,594	82,194
2024 - 2028	285,100	136,199	421,299
2029 - 2033	325,900	74,658	400,558
2034 - 2035	72,878	6,386	79,264
Total	<u>\$ 948,078</u>	<u>\$ 446,209</u>	<u>\$ 1,394,287</u>

G. Defined Benefit Pension Plans

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

The Airport's contractually required contribution was \$14,542 for 2018.

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

The net pension liability for OPERS was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Airport's proportion of the net pension liability was based on the Airport's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>
Proportion of the net pension liability prior measurement date	0.00078000%
Proportion of the net pension liability current measurement date	<u>0.00114500%</u>
Change in proportionate share	<u>0.00036500%</u>
Proportionate share of the net pension liability	\$ 179,628
Pension expense	58,698

At December 31, 2018, the Airport reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	<u>OPERS</u>
Deferred outflows of resources	
Differences between expected and actual experience	\$ 183
Changes of assumptions	21,467
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	39,055
Airport contributions subsequent to the measurement date	<u>14,542</u>
Total deferred outflows of resources	<u><u>\$ 75,247</u></u>
Deferred inflows of resources	
Differences between expected and actual experience	\$ 3,541
Net difference between projected and actual earnings on pension plan investments	38,562
Difference between employer contributions and proportionate share of contributions	<u>3,995</u>
Total deferred inflows of resources	<u><u>\$ 46,098</u></u>

\$14,542 reported as deferred outflows of resources related to pension resulting from Airport contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2019	\$ (32,734)
2020	(14,701)
2021	16,981
2022	<u>15,847</u>
Total	<u><u>\$ (14,607)</u></u>

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Airport's proportionate share of the net pension liability	\$ 318,974	\$ 179,628	\$ 63,456

H. Other Postemployment Benefits (OPEB)

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

The Airport's contractually required contribution was \$0 for 2018.

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

The net OPEB liability was measured as of December 31, 2017 and the total OPEB liability used to calculate the new OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to December 31, 2017 by incorporating the expected value of health care cost accruals, the actual health care payments, and interest accruals during the year. The Airport's proportion of the net OPEB liability was based on the Airport's share of contributions to the retirement system relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportion of the net OPEB liability prior measurement date	0.00073000%
Proportion of the net OPEB liability current measurement date	<u>0.00107000%</u>
Change in proportionate share	<u>0.00034000%</u>
Proportionate share of the net OPEB liability	\$ 116,194
OPEB expense	21,017

At December 31, 2018, the Airport reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

	<u>OPERS</u>
Deferred outflows of resources	
Differences between expected and actual experience	\$ 91
Changes of assumptions	8,460
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	<u>23,233</u>
Total deferred outflows of resources	<u><u>\$ 31,784</u></u>

Deferred inflows of resources	
Net difference between projected and actual earnings on pension plan investments	<u><u>\$ 8,656</u></u>

No amount reported as deferred outflows of resources related to OPEB resulting from Airport contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2019	\$ (13,032)
2020	(13,032)
2021	772
2022	<u>2,164</u>
Total	<u><u>\$ (23,128)</u></u>

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

Sensitivity of the Airport's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the Airport's proportionate share of the net OPEB liability calculated using the current period discount rate assumption of 3.85 percent, as well as what the Airport's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
Airport's proportionate share of the net OPEB liability	\$ 154,369	\$ 116,194	\$ 85,311

Sensitivity of the Airport's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

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Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
Airport's proportionate share of the net OPEB liability	\$ 111,173	\$ 116,194	\$ 121,381

I. Capital Assets

A summary of the Airport's capital assets at December 31, 2018 follows:

	Balance 12/31/2017	Additions	Deletions	Balance 12/31/2018
<i>Capital assets not being depreciated:</i>				
Land	\$ 693,478	\$ -	\$ -	\$ 693,478
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	2,808,378	14,189	-	2,822,567
Improvements other than Buildings	13,452,007	-	-	13,452,007
Vehicles	655,682	53,614	-	709,296
Furniture and Equipment	220,800	24,354	-	245,154
<i>Total capital assets being depreciated:</i>	17,136,867	92,157	-	17,229,024
<i>Less accumulated depreciation:</i>				
Buildings and Improvements	(701,413)	(72,379)	-	(773,792)
Improvements other than Buildings	(1,062,137)	(355,120)	-	(1,417,257)
Vehicles	(471,743)	(20,723)	-	(492,466)
Furniture and Equipment	(143,143)	(18,382)	-	(161,525)
<i>Total accumulated depreciation</i>	(2,378,436)	(466,604)	-	(2,845,040)
<i>Total capital assets being depreciated, net</i>	14,758,431	(374,447)	-	14,383,984
Total Capital Assets, Net	\$ 15,451,909	\$ (374,447)	\$ -	\$ 15,077,462

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

J. Risk Management

The Airport maintains commercial insurance for the following risks:

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

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

K. Contingent Liability

The Airport receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Airport as of December 31, 2017.

L. Contributions and Donations

The Airport receives significant contributions and donations which help it to operate. During 2018, the Airport received \$195,000 from the County and \$267,466 from other donors.

M. Other Employee Benefits

Full time employees are eligible for one paid personal absence day annually which can be used for personal business. Employees are also eligible for five paid sick days, which can be used for illness or sickness. Employment anniversary dates are used in establishing eligibility. The banked liability has no value for time off or for payment of unused days upon termination. Therefore, there was no liability for accrued by unused personal or sick days as of December 31, 2018.

Full time employees are eligible for paid vacation time depending upon length of service. Vacation time may not be carried over to the following year unless, prior written approval from the Board is granted. Eligible employees will not be paid for any earned but unused vacation upon termination. Therefore, there was no liability for accrued but unused vacation days at December 31, 2018.

NOTE 28: ASHTABULA COUNTY LAND REUTILIZATION CORPORATION - COMPONENT UNIT

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

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

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

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

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

2. Budgetary Process

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

3. Federal Income Tax

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

4. Cash

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

5. Assets Held for Resale

Assets held for resale represent properties purchased by or donated to the Corporation. The transfer fees paid to the Ashtabula County Auditor for these abandoned properties are expensed in the year paid. The Corporation holds the properties until they are either sold or transferred to a private purchaser, non-profit, or public end-user. Properties may be merged with adjacent parcels for development or green space projects, or the Corporation may sell other lots to the owners of adjacent parcels for nominal cost. As of December 31, 2018, the Corporation held no parcels in trust.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

6. *Accrued Liabilities*

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

7. *Net Position*

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Corporation had no restricted net position at December 31, 2018.

8. *Intergovernmental Revenue*

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

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

9. *Estimates*

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

10. *Prepaid Items*

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

11. *Government Grants*

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

C. *Deposits and Investments*

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

At year-end, the carrying amount of the Corporation's deposits was \$511,955. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2018, \$250,000 of the Corporation's bank balance of \$511,955 was covered by the Federal Deposit Insurance Corporation. Although the deposits were held by the pledging financial institution's trust department and all statutory requirements for investments of money had been followed, noncompliance with Federal requirements could potentially subject the Corporation to custodial credit risk. Custodial credit risk is the risk that in the event of bank failure the Corporation's deposits may not be returned to it. All deposits are held in single qualified institutions.

D. Risk Management

The Corporation is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2018, the Corporation contract with CORSA for various types of insurance.

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

E. Transactions with Ashtabula County

Pursuant and in accordance with Section 321.261(B) of the Ohio Revised Code, the Corporation has been authorized by the Ashtabula County Board of Commissioners to receive 3.0% of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent and Assessment Collection (DTAC) fund and will be available for appropriation by the Corporation to fund operations. For December 31, 2018, this amount totaled \$149,409.

Pursuant to a contract for services agreement approved by the Board of Directors, for December 31, 2018, the Corporation incurred \$45,742 to personnel and related charges to the Ashtabula County Treasurer's Office.

F. Litigation

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

G. Debt

The Corporation has minimal debt with the Ashtabula County Port Authority attributable to loans associated with NIP. The debt was associated with the demolition of properties in the program and totals \$610 as of December 31, 2018.

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2018

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 2018 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:

2018		2017		2016	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
347	71.6	347	71.2	347	70.2

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2018	\$ 5,013,072	\$ 4,613,484	\$ 399,588
2017	4,878,372	4,231,850	646,522
2016	4,800,668	4,266,025	534,643
2015	4,946,971	4,348,206	598,765
2014	4,953,007	4,509,465	443,542
2013	4,860,716	4,385,553	475,163
2012	4,694,191	4,196,668	497,523
2011	4,871,000	4,448,094	422,906
2010	4,342,011	1,737,883	2,604,128
2009	4,883,955	4,048,186	835,769

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2018

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>2018</u>		<u>2017</u>		<u>2016</u>	
<u>Number of Bridges & Culverts</u>	<u>Average Condition Ranking</u>	<u>Number of Bridges & Culverts</u>	<u>Average Condition Ranking</u>	<u>Number of Bridges & Culverts</u>	<u>Average Condition Ranking</u>
916	7.6	912	7.4	910	7.4

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

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

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
2018	\$ 1,388,571	\$ 1,320,377	\$ 68,194
2017	1,439,478	1,123,777	315,701
2016	1,286,043	1,119,869	166,174
2015	1,442,984	1,280,921	162,063
2014	1,620,785	1,386,848	233,937
2013	1,497,267	1,384,979	112,288
2012	1,477,254	1,314,165	163,089
2011	1,355,850	1,004,786	351,064
2010	1,368,193	1,242,650	125,543
2009	1,521,730	1,219,212	302,518

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Five Years

	2018	2017	2016	2015	2014
<i>Traditional Plan:</i>					
County's proportion of the net pension liability	0.250181%	0.246396%	0.252483%	0.255711%	0.255711%
County's proportionate share of the net pension liability	\$ 37,777,128	\$ 53,833,902	\$ 42,295,953	\$ 29,819,485	\$ 29,145,963
County's covered payroll	\$ 31,810,062	\$ 30,947,158	\$ 30,551,500	\$ 30,450,517	\$ 28,367,013
County's proportionate share of the net pension liability as a percentage of its covered payroll	118.76%	173.95%	138.44%	97.93%	102.75%
Plan fiduciary net position as a percentage of the total pension liability	84.66%	77.25%	81.08%	86.45%	86.36%
<i>Combined Plan:</i>					
County's proportion of the net pension asset	0.252769%	0.226356%	0.230850%	0.214598%	0.214598%
County's proportionate share of the net pension asset	\$ 331,200	\$ 121,213	\$ 108,644	\$ 79,887	\$ 21,772
County's covered payroll	\$ 1,004,346	\$ 881,100	\$ 754,692	\$ 784,433	\$ 797,392
County's proportionate share of the net pension asset as a percentage of its covered payroll	32.98%	13.76%	14.40%	10.18%	2.73%
Plan fiduciary net position as a percentage of the total pension asset	137.28%	116.55%	116.90%	114.83%	104.56%
<i>Member Directed Plan:</i>					
County's proportion of the net pension asset	0.167334%	0.160331%	0.172613%	n/a	n/a
County's proportionate share of the net pension asset	\$ 5,621	\$ 643	\$ 660	n/a	n/a
County's covered payroll	\$ 882,410	\$ 656,808	\$ 961,325	n/a	n/a
County's proportionate share of the net pension asset as a percentage of its covered payroll	0.64%	0.10%	0.07%	n/a	n/a
Plan fiduciary net position as a percentage of the total pension asset	124.46%	103.40%	103.91%	n/a	n/a

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

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

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Five Years

	2018	2017	2016	2015	2014
County's proportion of the net pension liability	0.00917285%	0.00886564%	0.00865455%	0.00855031%	0.00855031%
County's proportionate share of the net pension liability	\$ 2,016,904	\$ 2,106,052	\$ 2,896,939	\$ 2,363,056	\$ 1,999,921
County's covered-employee payroll	\$ 950,264	\$ 932,629	\$ 934,936	\$ 885,993	\$ 754,185
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	212.25%	225.82%	309.85%	266.71%	265.18%
Plan fiduciary net position as a percentage of the total pension liability	77.30%	75.30%	66.80%	72.10%	74.70%

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

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

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Ten Years

	2018	2017	2016	2015
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 4,506,786	\$ 4,135,308	\$ 3,713,659	\$ 3,666,180
Contributions in relation to the contractually required contribution	<u>(4,506,786)</u>	<u>(4,135,308)</u>	<u>(3,713,659)</u>	<u>(3,666,180)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 32,191,329	\$ 31,810,062	\$ 30,947,158	\$ 30,551,500
Contributions as a percentage of covered payroll	14.00%	13.00%	12.00%	12.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 170,146	\$ 130,565	\$ 105,732	\$ 90,563
Contributions in relation to the contractually required contribution	<u>(170,146)</u>	<u>(130,565)</u>	<u>(105,732)</u>	<u>(90,563)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 1,215,329	\$ 1,004,346	\$ 881,100	\$ 754,692
Contributions as a percentage of covered payroll	14.00%	13.00%	12.00%	12.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 88,599	\$ 88,241	\$ 78,817	\$ 115,359
Contributions in relation to the contractually required contribution	<u>(88,599)</u>	<u>(88,241)</u>	<u>(78,817)</u>	<u>(115,359)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 885,990	\$ 882,410	\$ 656,808	\$ 961,325
Contributions as a percentage of covered payroll	10.00%	10.00%	12.00%	12.00%

Note: Information prior to 2010 for the County's combined plan and prior to 2015 for the County's member directed plan was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Accompanying Notes to the Basic Financial Statements

2014	2013	2012	2011	2010	2009
\$ 3,654,062	\$ 3,687,712	\$ 3,225,715	\$ 3,484,935	\$ 3,087,169	\$ 2,852,750
<u>(3,654,062)</u>	<u>(3,687,712)</u>	<u>(3,225,715)</u>	<u>(3,484,935)</u>	<u>(3,087,169)</u>	<u>(2,852,750)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 30,450,517	\$ 28,367,015	\$ 32,257,150	\$ 34,849,350	\$ 34,609,518	\$ 35,089,176
12.00%	13.00%	10.00%	10.00%	8.92%	8.13%
\$ 94,132	\$ 103,661				
<u>(94,132)</u>	<u>(103,661)</u>				
<u>\$ -</u>	<u>\$ -</u>				
\$ 784,433	\$ 797,392				
12.00%	13.00%				

Ashtabula County, Ohio*Schedules of Required Supplementary Information**Schedule of County Contributions
State Teachers Retirement System (STRS) of Ohio**Last Ten Years*

	2018	2017	2016	2015
Contractually required contribution	\$ 83,673	\$ 133,037	\$ 130,568	\$ 130,891
Contributions in relation to the contractually required contribution	<u>(83,673)</u>	<u>(133,037)</u>	<u>(130,568)</u>	<u>(130,891)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 597,664	\$ 950,264	\$ 932,629	\$ 934,936
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

2014	2013	2012	2011	2010	2009
\$ 124,039	\$ 98,044	\$ 100,405	\$ 144,925	\$ 148,120	\$ 141,729
(124,039)	(98,044)	(100,405)	(144,925)	(148,120)	(141,729)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 954,146	\$ 754,185	\$ 772,346	\$ 1,114,808	\$ 1,139,385	\$ 1,090,223
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Two Years

	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	0.246980%	0.241596%
County's proportionate share of the net OPEB liability	\$ 25,814,724	\$ 24,401,990
County's covered payroll	\$ 33,696,818	\$ 32,485,066
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	76.61%	75.12%
Plan fiduciary net position as a percentage of the total OPEB liability	54.14%	54.05%

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

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

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Two Years

	2018	2017
County's proportion of the net OPEB liability	0.00917285%	0.00886564%
County's proportionate share of the net OPEB liability (asset)	\$ (147,000)	\$ 345,905
County's covered-employee payroll	\$ 950,264	\$ 932,629
County's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	15.47%	37.09%
Plan fiduciary net position as a percentage of the total OPEB liability	176.00%	47.10%

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

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

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Ten Years

	2018	2017	2016	2015
Contractually required contribution	\$ 35,440	\$ 371,788	\$ 682,509	\$ 613,225
Contributions in relation to the contractually required contribution	(35,440)	(371,788)	(682,509)	(613,225)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 34,292,648	\$ 33,696,818	\$ 32,485,066	\$ 32,267,517
Contributions as a percentage of covered payroll	0.10%	1.10%	2.10%	1.90%

See Accompanying Notes to the Basic Financial Statements

2014	2013	2012	2011	2010	2009
\$ 630,627	\$ 317,634	\$ 1,269,911	\$ 2,375,435	\$ 2,390,360	\$ 2,360,510
(630,627)	(317,634)	(1,269,911)	(2,375,435)	(2,390,360)	(2,360,510)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 31,234,950	\$ 29,164,407	\$ 32,257,150	\$ 34,849,350	\$ 34,609,518	\$ 35,089,176
2.02%	1.09%	3.94%	6.82%	6.91%	6.73%

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Ten Years

	2018	2017	2016	2015
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 597,664	\$ 950,264	\$ 932,629	\$ 934,936
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

2014	2013	2012	2011	2010	2009
\$ 4,390	\$ 7,542	\$ 7,723	\$ 10,352	\$ 10,580	\$ 10,124
(4,390)	(7,542)	(7,723)	(10,352)	(10,580)	(10,124)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 954,146	\$ 754,185	\$ 772,346	\$ 1,114,808	\$ 1,139,385	\$ 1,090,223
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Ashtabula County, Ohio

Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2018.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2014-2016. For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero effective July 1, 2017. There were no changes in benefit terms for 2018.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience. There were no changes of assumption for 2018.

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

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

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

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

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in the discount rate from 4.13% to 7.45% and (b) decrease in trend rates from 6.00%-11.00% initial; 4.50% ultimate down to 5.23%-9.62% initial; 4.00% ultimate.

COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES

Combining Statements -- Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

Nonmajor Capital Projects Funds

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

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

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

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

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Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 16,478,349	\$ 491,429	\$ 2,816,559	\$ 19,786,337
Cash with fiscal agents	122,902	-	-	122,902
Cash in segregated accounts	788,022	-	-	788,022
Receivables:				
Property taxes	1,146,854	954,133	-	2,100,987
Accounts	187,043	-	7,334	194,377
Special assessments	482,616	120,675	-	603,291
Interfund loans	12,531	-	-	12,531
Due from other governments	3,112,776	61,647	-	3,174,423
Loans receivable	1,825,269	-	-	1,825,269
Total assets	<u>\$ 24,156,362</u>	<u>\$ 1,627,884</u>	<u>\$ 2,823,893</u>	<u>\$ 28,608,139</u>
Liabilities:				
Accounts payable	\$ 629,669	\$ -	\$ 71,353	\$ 701,022
Accrued wages and benefits	122,539	-	2,230	124,769
Due to other governments	110,627	-	344	110,971
Interfund loans payable	93,185	-	6,200	99,385
Unearned revenue	5,000	-	-	5,000
Total liabilities	<u>961,020</u>	<u>-</u>	<u>80,127</u>	<u>1,041,147</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	1,040,000	876,000	-	1,916,000
Delinquent property tax revenue not available	81,854	78,133	-	159,987
Special assessments revenue not available	482,616	120,675	-	603,291
Intergovernmental revenue not available	2,523,493	61,647	-	2,585,140
Total deferred inflows of resources	<u>4,127,963</u>	<u>1,136,455</u>	<u>-</u>	<u>5,264,418</u>
Fund balances:				
Nonspendable:				
Loans	1,825,269	-	-	1,825,269
Restricted for:				
Public assistance/human services	5,598,810	-	-	5,598,810
Health programs	814,720	-	-	814,720
Judicial/public safety programs	4,687,834	-	-	4,687,834
Economic development	1,113,071	-	-	1,113,071
Children's services	1,213,554	-	-	1,213,554
General government operations	3,137,916	-	-	3,137,916
Lodge	147,902	-	-	147,902
Other purposes	591,175	-	-	591,175
Capital projects	-	-	2,743,766	2,743,766
Committed for:				
Debt service	-	491,429	-	491,429
Unassigned (deficit)	(62,872)	-	-	(62,872)
Total fund balances	<u>19,067,379</u>	<u>491,429</u>	<u>2,743,766</u>	<u>22,302,574</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 24,156,362</u>	<u>\$ 1,627,884</u>	<u>\$ 2,823,893</u>	<u>\$ 28,608,139</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property and other local taxes	\$ 1,425,263	\$ 868,858	\$ -	\$ 2,294,121
Charges for services	4,165,701	-	172,645	4,338,346
Licenses and permits	64,603	-	-	64,603
Fines and forfeitures	264,411	-	-	264,411
Intergovernmental	8,456,013	126,738	-	8,582,751
Special assessments	413,081	-	-	413,081
Interest	122,935	-	7,783	130,718
Contributions and donations	54,090	-	-	54,090
Conveyance taxes	228,483	-	-	228,483
Payments in lieu of taxes	-	118,621	-	118,621
Other	1,121,821	4,801	19,396	1,146,018
Total revenues	<u>16,316,401</u>	<u>1,119,018</u>	<u>199,824</u>	<u>17,635,243</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	3,293,799	-	-	3,293,799
Judicial	1,064,713	-	173,663	1,238,376
Public safety	3,557,869	-	-	3,557,869
Public works	694,423	118,621	-	813,044
Health	4,154,772	-	-	4,154,772
Human services	2,000,015	-	115,286	2,115,301
Conservation and recreation	5,959	-	-	5,959
Capital outlay	-	-	241,760	241,760
Debt service:				
Principal retirement	28,505	928,355	-	956,860
Interest and fiscal charges	2,343	609,951	-	612,294
Total expenditures	<u>14,802,398</u>	<u>1,656,927</u>	<u>530,709</u>	<u>16,990,034</u>
Excess of revenues over (under) expenditures	<u>1,514,003</u>	<u>(537,909)</u>	<u>(330,885)</u>	<u>645,209</u>
Other financing sources (uses):				
Contributions to lodge	(356,772)	-	-	(356,772)
Transfers in	239,579	601,447	332,603	1,173,629
Transfers out	(893,807)	-	-	(893,807)
Total other financing sources (uses)	<u>(1,011,000)</u>	<u>601,447</u>	<u>332,603</u>	<u>(76,950)</u>
Net change in fund balance	503,003	63,538	1,718	568,259
Fund balances at beginning of year	<u>18,564,376</u>	<u>427,891</u>	<u>2,742,048</u>	<u>21,734,315</u>
Fund balances at end of year	<u>\$ 19,067,379</u>	<u>\$ 491,429</u>	<u>\$ 2,743,766</u>	<u>\$ 22,302,574</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
Assets:						
Equity in pooled cash and cash equivalents	\$ 217,149	\$ 2,417,342	\$ 875,016	\$ 17,390	\$ 4,935	\$ 364,086
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	912	1,709	27,452	-	-	1,349
Special assessments	-	-	241,761	-	-	-
Interfund loans	-	-	12,531	-	-	-
Due from other governments	-	18,423	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 218,061</u>	<u>\$ 2,437,474</u>	<u>\$ 1,156,760</u>	<u>\$ 17,390</u>	<u>\$ 4,935</u>	<u>\$ 365,435</u>
Liabilities:						
Accounts payable	\$ 2,559	\$ 857	\$ 66,647	\$ -	\$ -	\$ 649
Accrued wages and benefits	1,879	13,741	1,275	-	-	4,361
Due to other governments	290	2,123	2,357	-	-	674
Interfund loans payable	-	-	30,000	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>4,728</u>	<u>16,721</u>	<u>100,279</u>	<u>-</u>	<u>-</u>	<u>5,684</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	241,761	-	-	-
Intergovernmental revenue not available	-	18,423	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>18,423</u>	<u>241,761</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	814,720	-	-	-
Judicial/public safety programs	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	2,402,330	-	-	-	359,751
Lodge	-	-	-	-	-	-
Other purposes	213,333	-	-	17,390	4,935	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>213,333</u>	<u>2,402,330</u>	<u>814,720</u>	<u>17,390</u>	<u>4,935</u>	<u>359,751</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 218,061</u>	<u>\$ 2,437,474</u>	<u>\$ 1,156,760</u>	<u>\$ 17,390</u>	<u>\$ 4,935</u>	<u>\$ 365,435</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
\$ 16,492	\$ 360,220	\$ 63,227	\$ 878	\$ 13,417	\$ 5,524,499	\$ 518,681	\$ 1,391,774
-	-	-	-	-	-	-	-
-	-	-	-	-	3,741	-	-
-	-	-	-	-	1,121,854	-	-
-	3,160	25	63,875	-	-	69	13,552
-	-	-	-	-	-	-	240,855
-	-	-	-	-	-	-	-
-	-	-	-	-	90,082	71,714	-
-	-	-	-	-	-	-	-
<u>\$ 16,492</u>	<u>\$ 363,380</u>	<u>\$ 63,252</u>	<u>\$ 64,753</u>	<u>\$ 13,417</u>	<u>\$ 6,740,176</u>	<u>\$ 590,464</u>	<u>\$ 1,646,181</u>
\$ -	\$ 898	\$ -	\$ -	\$ -	\$ 320,436	\$ 527	\$ 750
165	2,554	-	6,886	-	10,567	4,387	8,347
25	395	-	1,346	-	3,695	1,098	1,290
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>190</u>	<u>3,847</u>	<u>-</u>	<u>8,232</u>	<u>-</u>	<u>334,698</u>	<u>6,012</u>	<u>10,387</u>
-	-	-	-	-	1,040,000	-	-
-	-	-	-	-	81,854	-	-
-	-	-	-	-	-	-	240,855
-	-	-	-	-	90,082	-	-
-	-	-	-	-	1,211,936	-	240,855
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	5,193,542	-	-
-	-	-	-	-	-	-	-
-	-	-	56,521	13,417	-	584,452	1,394,939
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
16,302	359,533	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	63,252	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>16,302</u>	<u>359,533</u>	<u>63,252</u>	<u>56,521</u>	<u>13,417</u>	<u>5,193,542</u>	<u>584,452</u>	<u>1,394,939</u>
<u>\$ 16,492</u>	<u>\$ 363,380</u>	<u>\$ 63,252</u>	<u>\$ 64,753</u>	<u>\$ 13,417</u>	<u>\$ 6,740,176</u>	<u>\$ 590,464</u>	<u>\$ 1,646,181</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2018

	County Law Library	Community Development Block Grant	County Courts Special Projects	Eastern County Court OVI/IDAM	Western County Court OVI/IDAM	Common Pleas Special Projects
Assets:						
Equity in pooled cash and cash equivalents	\$ 306,964	\$ 164,746	\$ 526,309	\$ 68,298	\$ 55,778	\$ 627,120
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	14,294	-	16,820	85	645	1,308
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	1,796,419	-	428	351	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 321,258</u>	<u>\$ 1,961,165</u>	<u>\$ 543,129</u>	<u>\$ 68,811</u>	<u>\$ 56,774</u>	<u>\$ 628,428</u>
Liabilities:						
Accounts payable	\$ 14,829	\$ 75,459	\$ -	\$ 326	\$ 535	\$ 4,686
Accrued wages and benefits	912	1,566	1,014	-	-	6,388
Due to other governments	141	242	157	-	-	987
Interfund loans payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>15,882</u>	<u>77,267</u>	<u>1,171</u>	<u>326</u>	<u>535</u>	<u>12,061</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	1,642,497	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>1,642,497</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	305,376	-	541,958	68,485	56,239	616,367
Economic development	-	241,401	-	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>305,376</u>	<u>241,401</u>	<u>541,958</u>	<u>68,485</u>	<u>56,239</u>	<u>616,367</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 321,258</u>	<u>\$ 1,961,165</u>	<u>\$ 543,129</u>	<u>\$ 68,811</u>	<u>\$ 56,774</u>	<u>\$ 628,428</u>

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Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2018

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services
Assets:						
Equity in pooled cash and cash equivalents	\$ 231,374	\$ 8,797	\$ 8,344	\$ 57,694	\$ 28,135	\$ 1,000,370
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	1,040	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	-	-	-	297,141	735,878
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 232,414</u>	<u>\$ 8,797</u>	<u>\$ 8,344</u>	<u>\$ 57,694</u>	<u>\$ 325,276</u>	<u>\$ 1,736,248</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,536
Accrued wages and benefits	-	-	1,957	1,326	5,230	16,892
Due to other governments	-	-	302	205	808	4,749
Interfund loans payable	-	-	600	3,668	2,635	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>2,859</u>	<u>5,199</u>	<u>8,673</u>	<u>26,177</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	206,234	496,517
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>206,234</u>	<u>496,517</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	110,369	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	232,414	-	5,485	52,495	-	-
Economic development	-	-	-	-	-	-
Children's services	-	-	-	-	-	1,213,554
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>232,414</u>	<u>8,797</u>	<u>5,485</u>	<u>52,495</u>	<u>110,369</u>	<u>1,213,554</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 232,414</u>	<u>\$ 8,797</u>	<u>\$ 8,344</u>	<u>\$ 57,694</u>	<u>\$ 325,276</u>	<u>\$ 1,736,248</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
\$ 307,877	\$ 49,466	\$ 56,730	\$ 39,501	\$ -	\$ 6,505	\$ 3	\$ 59,254
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	69,740	-
-	-	-	-	-	-	-	-
<u>\$ 307,877</u>	<u>\$ 49,466</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ -</u>	<u>\$ 6,505</u>	<u>\$ 69,743</u>	<u>\$ 59,254</u>
\$ 18,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,989	\$ 224
-	-	-	-	-	-	-	-
85,001	-	-	-	-	-	-	-
-	-	-	-	1,516	-	-	-
-	-	-	-	-	-	-	-
<u>103,214</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,516</u>	<u>-</u>	<u>29,989</u>	<u>224</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	69,740	-
-	-	-	-	-	-	<u>69,740</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
204,663	49,466	-	-	-	-	-	-
-	-	-	-	(1,516)	-	(29,986)	-
<u>204,663</u>	<u>49,466</u>	<u>56,730</u>	<u>39,501</u>	<u>(1,516)</u>	<u>6,505</u>	<u>(29,986)</u>	<u>59,030</u>
<u>\$ 307,877</u>	<u>\$ 49,466</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ -</u>	<u>\$ 6,505</u>	<u>\$ 69,743</u>	<u>\$ 59,254</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2018

	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDAM
Assets:						
Equity in pooled cash and cash equivalents	\$ 25,450	\$ 176,470	\$ 93,660	\$ -	\$ 155,639	\$ 346
Cash with fiscal agents	-	-	-	122,902	-	-
Cash in segregated accounts	-	-	784,281	-	-	-
Receivables:						
Property taxes	-	-	-	25,000	-	-
Accounts	-	-	3,277	-	1,862	-
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Loans receivable	-	-	1,825,269	-	-	-
Total assets	<u>\$ 25,450</u>	<u>\$ 176,470</u>	<u>\$ 2,706,487</u>	<u>\$ 147,902</u>	<u>\$ 157,501</u>	<u>\$ 346</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 2,060	\$ -	\$ -	\$ -
Accrued wages and benefits	-	214	2,488	-	315	-
Due to other governments	-	33	-	-	62	-
Interfund loans payable	-	-	-	-	-	-
Unearned revenue	-	-	5,000	-	-	-
Total liabilities	<u>-</u>	<u>247</u>	<u>9,548</u>	<u>-</u>	<u>377</u>	<u>-</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	1,825,269	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	25,450	176,223	-	-	157,124	346
Economic development	-	-	871,670	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	147,902	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>25,450</u>	<u>176,223</u>	<u>2,696,939</u>	<u>147,902</u>	<u>157,124</u>	<u>346</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 25,450</u>	<u>\$ 176,470</u>	<u>\$ 2,706,487</u>	<u>\$ 147,902</u>	<u>\$ 157,501</u>	<u>\$ 346</u>

Clerk of Court OVI/IDIAM	County Transportation	PIIG	Juvenile Drug Court	MHRS Drug Court Grant	OMAS Drug Court Grant	QRT Grant
\$ 2,035	\$ 3,414	\$ 334	\$ 36,058	\$ 21,131	\$ 18,071	\$ 13,371
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	50	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,035</u>	<u>\$ 3,414</u>	<u>\$ 334</u>	<u>\$ 36,108</u>	<u>\$ 21,131</u>	<u>\$ 18,071</u>	<u>\$ 13,371</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,657
-	-	-	448	996	819	-
-	-	-	69	153	127	-
-	12,000	-	-	42,766	-	-
-	-	-	-	-	-	-
-	12,000	-	517	43,915	946	1,657
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,035	-	334	35,591	-	17,125	11,714
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(8,586)	-	-	(22,784)	-	-
<u>2,035</u>	<u>(8,586)</u>	<u>334</u>	<u>35,591</u>	<u>(22,784)</u>	<u>17,125</u>	<u>11,714</u>
<u>\$ 2,035</u>	<u>\$ 3,414</u>	<u>\$ 334</u>	<u>\$ 36,108</u>	<u>\$ 21,131</u>	<u>\$ 18,071</u>	<u>\$ 13,371</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2018

	OMAS MH Court Grant	Total Nonmajor Special Revenue Funds
Assets:		
Equity in pooled cash and cash equivalents	\$ 252	\$ 16,478,349
Cash with fiscal agents	-	122,902
Cash in segregated accounts	-	788,022
Receivables:		
Property taxes	-	1,146,854
Accounts	-	187,043
Special assessments	-	482,616
Interfund loans	-	12,531
Due from other governments	-	3,112,776
Loans receivable	-	1,825,269
Total assets	<u>\$ 252</u>	<u>\$ 24,156,362</u>
Liabilities:		
Accounts payable	\$ -	\$ 629,669
Accrued wages and benefits	-	122,539
Due to other governments	-	110,627
Interfund loans payable	-	93,185
Unearned revenue	-	5,000
Total liabilities	<u>-</u>	<u>961,020</u>
Deferred inflows of resources:		
Property taxes levied for the next fiscal year	-	1,040,000
Delinquent property tax revenue not available	-	81,854
Special assessments revenue not available	-	482,616
Intergovernmental revenue not available	-	2,523,493
Total deferred inflows of resources	<u>-</u>	<u>4,127,963</u>
Fund balances:		
Nonspendable:		
Loans	-	1,825,269
Restricted for:		
Public assistance/human services	-	5,598,810
Health programs	-	814,720
Judicial/public safety programs	252	4,687,834
Economic development	-	1,113,071
Children's services	-	1,213,554
General government operations	-	3,137,916
Lodge	-	147,902
Other purposes	-	591,175
Unassigned (deficit)	<u>-</u>	<u>(62,872)</u>
Total fund balances	<u>252</u>	<u>19,067,379</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 252</u>	<u>\$ 24,156,362</u>

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Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018*

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	119,439	1,211,035	403,156	-	-	144,583
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	7,644	-	-	-	-	-
Intergovernmental	-	37,522	-	-	-	-
Special assessments	-	-	210,745	-	-	-
Interest	-	-	-	375	-	-
Contributions and donations	100	-	-	-	-	-
Conveyance taxes	-	228,483	-	-	-	-
Other	263	6,375	248	-	-	138,362
Total revenues	<u>127,446</u>	<u>1,483,415</u>	<u>614,149</u>	<u>375</u>	<u>-</u>	<u>282,945</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	1,471,990	-	-	-	298,361
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	3,751	-	-
Health	156,170	-	332,057	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>156,170</u>	<u>1,471,990</u>	<u>332,057</u>	<u>3,751</u>	<u>-</u>	<u>298,361</u>
Excess of revenues over (under) expenditures	<u>(28,724)</u>	<u>11,425</u>	<u>282,092</u>	<u>(3,376)</u>	<u>-</u>	<u>(15,416)</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(28,724)	11,425	282,092	(3,376)	-	(15,416)
Fund balances at beginning of year	<u>242,057</u>	<u>2,390,905</u>	<u>532,628</u>	<u>20,766</u>	<u>4,935</u>	<u>375,167</u>
Fund balances at end of year	<u>\$ 213,333</u>	<u>\$ 2,402,330</u>	<u>\$ 814,720</u>	<u>\$ 17,390</u>	<u>\$ 4,935</u>	<u>\$ 359,751</u>

Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	Enforcement and Education	Sheriff's Policing Revolving Fund	Inmate Medical	Community Mental Health	Emergency Management Agency	Emergency 911 Calling
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,024,669	\$ -	\$ -
-	306,274	-	212,310	7,000	-	166,565	218,909
-	-	-	-	-	-	-	-
-	-	1,755	-	-	-	-	-
-	-	-	-	-	2,316,358	239,907	-
-	-	-	-	-	-	-	202,336
6,855	-	-	-	-	-	-	-
-	-	-	-	-	7,459	-	-
-	-	-	-	-	-	-	-
28	49,457	-	179,563	9,690	387,093	20,827	280
6,883	355,731	1,755	391,873	16,690	3,735,579	427,299	421,525
13,205	337,305	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	455,330	32,616	-	377,931	903,870
-	-	-	-	-	-	-	-
-	-	-	-	-	3,344,016	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
13,205	337,305	-	455,330	32,616	3,344,016	377,931	903,870
(6,322)	18,426	1,755	(63,457)	(15,926)	391,563	49,368	(482,345)
-	-	-	-	-	-	-	-
-	-	-	108,000	-	-	-	-
-	-	-	-	-	-	-	(194,708)
-	-	-	108,000	-	-	-	(194,708)
(6,322)	18,426	1,755	44,543	(15,926)	391,563	49,368	(677,053)
22,624	341,107	61,497	11,978	29,343	4,801,979	535,084	2,071,992
\$ 16,302	\$ 359,533	\$ 63,252	\$ 56,521	\$ 13,417	\$ 5,193,542	\$ 584,452	\$ 1,394,939

(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, 2018

	County Law Library	Community Development Block Grant	County Courts Special Projects	Eastern County Court OVI/IDAM	Western County Court OVI/IDAM	Common Pleas Special Projects
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	2,160	-	161,214	-	-	414,471
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	180,262	-	-	3,075	5,111	-
Intergovernmental	-	1,040,303	-	3,619	7,861	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	2,895	98,610	230	-	-	2,199
Total revenues	<u>185,317</u>	<u>1,138,913</u>	<u>161,444</u>	<u>6,694</u>	<u>12,972</u>	<u>416,670</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	1,033,312	-	-	-	-
Judicial	171,657	-	99,923	1,274	4,233	570,257
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>171,657</u>	<u>1,033,312</u>	<u>99,923</u>	<u>1,274</u>	<u>4,233</u>	<u>570,257</u>
Excess of revenues over (under) expenditures	<u>13,660</u>	<u>105,601</u>	<u>61,521</u>	<u>5,420</u>	<u>8,739</u>	<u>(153,587)</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	13,660	105,601	61,521	5,420	8,739	(153,587)
Fund balances at beginning of year	<u>291,716</u>	<u>135,800</u>	<u>480,437</u>	<u>63,065</u>	<u>47,500</u>	<u>769,954</u>
Fund balances at end of year	<u>\$ 305,376</u>	<u>\$ 241,401</u>	<u>\$ 541,958</u>	<u>\$ 68,485</u>	<u>\$ 56,239</u>	<u>\$ 616,367</u>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	18,446	80,249	596,499	577	-	19,271	11,446
-	-	-	-	-	-	-	-
20,663	-	-	-	-	27,059	-	-
-	-	-	1,754,778	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	7,654	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,020	4,160	402	145,660	-	-	-	-
<u>21,683</u>	<u>30,260</u>	<u>80,651</u>	<u>2,496,937</u>	<u>577</u>	<u>27,059</u>	<u>19,271</u>	<u>11,446</u>
-	-	-	-	-	-	-	-
22,864	16,399	113,123	-	-	25,908	-	10,974
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,000	-
-	-	-	1,902,028	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>22,864</u>	<u>16,399</u>	<u>113,123</u>	<u>1,902,028</u>	<u>-</u>	<u>25,908</u>	<u>10,000</u>	<u>10,974</u>
(1,181)	13,861	(32,472)	594,909	577	1,151	9,271	472
-	-	-	-	-	-	-	-
-	-	-	75,000	-	-	-	-
-	-	-	(567,580)	-	-	-	-
-	-	-	(492,580)	-	-	-	-
(1,181)	13,861	(32,472)	102,329	577	1,151	9,271	472
24,348	27,211	91,066	192,570	1,293	45,872	13,792	5,804
<u>\$ 23,167</u>	<u>\$ 41,072</u>	<u>\$ 58,594</u>	<u>\$ 294,899</u>	<u>\$ 1,870</u>	<u>\$ 47,023</u>	<u>\$ 23,063</u>	<u>\$ 6,276</u>

(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, 2018

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	70
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	18,842	-	-	-	-	-
Intergovernmental	3,007	-	85,256	81,318	350,098	1,036,629
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	-	-	389	322	334	5,988
Total revenues	<u>21,849</u>	<u>-</u>	<u>85,645</u>	<u>81,640</u>	<u>350,432</u>	<u>1,042,687</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	118,398	80,478	340,857	978,822
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>118,398</u>	<u>80,478</u>	<u>340,857</u>	<u>978,822</u>
Excess of revenues over (under) expenditures	<u>21,849</u>	<u>-</u>	<u>(32,753)</u>	<u>1,162</u>	<u>9,575</u>	<u>63,865</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	24,879	-	6,700	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>24,879</u>	<u>-</u>	<u>6,700</u>	<u>-</u>
Net change in fund balance	21,849	-	(7,874)	1,162	16,275	63,865
Fund balances at beginning of year	<u>210,565</u>	<u>8,797</u>	<u>13,359</u>	<u>51,333</u>	<u>94,094</u>	<u>1,149,689</u>
Fund balances at end of year	<u>\$ 232,414</u>	<u>\$ 8,797</u>	<u>\$ 5,485</u>	<u>\$ 52,495</u>	<u>\$ 110,369</u>	<u>\$ 1,213,554</u>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
934,561	14,543	-	-	-	-	282,519	26,681
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,750	-	-	-	-	-	-	-
<u>938,311</u>	<u>14,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>282,519</u>	<u>26,681</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	18,488
690,672	-	-	-	-	-	-	-
-	-	-	-	-	-	312,529	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>690,672</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>312,529</u>	<u>18,488</u>
247,639	14,543	-	-	-	-	(30,010)	8,193
-	-	-	-	-	-	-	-
10,000	-	-	-	-	-	-	-
<u>(131,519)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(121,519)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
126,120	14,543	-	-	-	-	(30,010)	8,193
78,543	34,923	56,730	39,501	(1,516)	6,505	24	50,837
<u>\$ 204,663</u>	<u>\$ 49,466</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ (1,516)</u>	<u>\$ 6,505</u>	<u>\$ (29,986)</u>	<u>\$ 59,030</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, 2018

	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDIAM
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ 400,594	\$ -	\$ -
Charges for services	-	-	30,814	-	41,213	-
Licenses and permits	-	-	-	-	64,603	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental	39,232	51,242	-	-	-	46
Special assessments	-	-	-	-	-	-
Interest	-	-	115,509	196	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	31,935	115	22,079	-	68	-
Total revenues	<u>71,167</u>	<u>51,357</u>	<u>168,402</u>	<u>400,790</u>	<u>105,884</u>	<u>46</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	139,626	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	64,683	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	49,896	48,091	-	-	-	-
Conservation and recreation	-	-	-	5,959	-	-
Debt service:						
Principal retirement	-	-	28,505	-	-	-
Interest and fiscal charges	-	-	2,343	-	-	-
Total expenditures	<u>49,896</u>	<u>48,091</u>	<u>170,474</u>	<u>5,959</u>	<u>64,683</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>21,271</u>	<u>3,266</u>	<u>(2,072)</u>	<u>394,831</u>	<u>41,201</u>	<u>46</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	(356,772)	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(356,772)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	21,271	3,266	(2,072)	38,059	41,201	46
Fund balances at beginning of year	<u>4,179</u>	<u>172,957</u>	<u>2,699,011</u>	<u>109,843</u>	<u>115,923</u>	<u>300</u>
Fund balances at end of year	<u>\$ 25,450</u>	<u>\$ 176,223</u>	<u>\$ 2,696,939</u>	<u>\$ 147,902</u>	<u>\$ 157,124</u>	<u>\$ 346</u>

Clerk of Court OVI/IDIAM	County Transportation	PIIG	Juvenile Drug Court	MHRS Drug Court Grant	OMAS Drug Court Grant	QRT Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
378	-	-	2,044	46,705	40,000	36,406
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	38,877	-	-	-
-	-	-	-	-	-	-
-	-	130	4,866	4,300	183	-
378	-	130	45,787	51,005	40,183	36,406
-	-	-	-	-	-	-
-	-	-	28,101	-	-	-
-	-	131	-	52,988	40,232	43,297
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	131	28,101	52,988	40,232	43,297
378	-	(1)	17,686	(1,983)	(49)	(6,891)
-	-	-	-	-	-	-
-	-	-	-	-	-	15,000
-	-	-	-	-	-	-
-	-	-	-	-	-	15,000
378	-	(1)	17,686	(1,983)	(49)	8,109
1,657	(8,586)	335	17,905	(20,801)	17,174	3,605
\$ 2,035	\$ (8,586)	\$ 334	\$ 35,591	\$ (22,784)	\$ 17,125	\$ 11,714

(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, 2018

	OMAS MH Court Grant	Total Nonmajor Special Revenue Funds
Revenues:		
Property and other local taxes	\$ -	\$ 1,425,263
Charges for services	-	4,165,701
Licenses and permits	-	64,603
Fines and forfeitures	-	264,411
Intergovernmental	25,000	8,456,013
Special assessments	-	413,081
Interest	-	122,935
Contributions and donations	-	54,090
Conveyance taxes	-	228,483
Other	-	1,121,821
Total revenues	<u>25,000</u>	<u>16,316,401</u>
Expenditures:		
Current:		
General government:		
Legislative and executive	-	3,293,799
Judicial	-	1,064,713
Public safety	49,748	3,557,869
Public works	-	694,423
Health	-	4,154,772
Human services	-	2,000,015
Conservation and recreation	-	5,959
Debt service:		
Principal retirement	-	28,505
Interest and fiscal charges	-	2,343
Total expenditures	<u>49,748</u>	<u>14,802,398</u>
Excess of revenues over (under) expenditures	<u>(24,748)</u>	<u>1,514,003</u>
Other financing sources (uses):		
Contributions to lodge	-	(356,772)
Transfers in	-	239,579
Transfers out	-	(893,807)
Total other financing sources (uses)	<u>-</u>	<u>(1,011,000)</u>
Net change in fund balance	(24,748)	503,003
Fund balances at beginning of year	<u>25,000</u>	<u>18,564,376</u>
Fund balances at end of year	<u>\$ 252</u>	<u>\$ 19,067,379</u>

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Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2018

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Assets:			
Equity in pooled cash and cash equivalents	\$ 116,054	\$ 375,375	\$ 491,429
Receivables:			
Property taxes	954,133	-	954,133
Special assessments	-	120,675	120,675
Due from other governments	61,647	-	61,647
Total assets	<u>\$ 1,131,834</u>	<u>\$ 496,050</u>	<u>\$ 1,627,884</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	\$ 876,000	\$ -	\$ 876,000
Delinquent property tax revenue not available	78,133	-	78,133
Special assessments revenue not available	-	120,675	120,675
Intergovernmental revenue not available	61,647	-	61,647
Total deferred inflows of resources	<u>1,015,780</u>	<u>120,675</u>	<u>1,136,455</u>
Fund balances:			
Committed for:			
Debt service	<u>116,054</u>	<u>375,375</u>	<u>491,429</u>
Total fund balances	<u>116,054</u>	<u>375,375</u>	<u>491,429</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,131,834</u>	<u>\$ 496,050</u>	<u>\$ 1,627,884</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2018

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Revenues:			
Property and other local taxes	\$ 868,858	\$ -	\$ 868,858
Intergovernmental	126,738	-	126,738
Payments in lieu of taxes	-	118,621	118,621
Other	4,801	-	4,801
Total revenues	<u>1,000,397</u>	<u>118,621</u>	<u>1,119,018</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	-	-	-
Public works	-	118,621	118,621
Debt service:			
Principal retirement	923,572	4,783	928,355
Interest and fiscal charges	606,157	3,794	609,951
Total expenditures	<u>1,529,729</u>	<u>127,198</u>	<u>1,656,927</u>
Excess of revenues over (under) expenditures	<u>(529,332)</u>	<u>(8,577)</u>	<u>(537,909)</u>
Other financing sources:			
Transfers in	601,447	-	601,447
Total other financing sources	<u>601,447</u>	<u>-</u>	<u>601,447</u>
Net change in fund balance	72,115	(8,577)	63,538
Fund balances at beginning of year	<u>43,939</u>	<u>383,952</u>	<u>427,891</u>
Fund balances at end of year	<u><u>\$ 116,054</u></u>	<u><u>\$ 375,375</u></u>	<u><u>\$ 491,429</u></u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 670,421	\$ 1,877,998	\$ 268,140	\$ 2,816,559
Receivables:				
Accounts	-	-	7,334	7,334
Total assets	<u>\$ 670,421</u>	<u>\$ 1,877,998</u>	<u>\$ 275,474</u>	<u>\$ 2,823,893</u>
Liabilities:				
Accounts payable	\$ 71,275	\$ -	\$ 78	\$ 71,353
Accrued wages and benefits	-	-	2,230	2,230
Due to other governments	-	-	344	344
Interfund loans payable	-	-	6,200	6,200
Total liabilities	<u>71,275</u>	<u>-</u>	<u>8,852</u>	<u>80,127</u>
Fund balances:				
Restricted for:				
Capital projects	<u>599,146</u>	<u>1,877,998</u>	<u>266,622</u>	<u>2,743,766</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 670,421</u>	<u>\$ 1,877,998</u>	<u>\$ 275,474</u>	<u>\$ 2,823,893</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Revenues:				
Charges for services	\$ -	\$ -	\$ 172,645	\$ 172,645
Interest	1,222	6,561	-	7,783
Other	17,779	1,119	498	19,396
Total revenues	<u>19,001</u>	<u>7,680</u>	<u>173,143</u>	<u>199,824</u>
Expenditures:				
Current:				
General government:				
Judicial	-	-	173,663	173,663
Human services	-	115,286	-	115,286
Capital outlay	241,760	-	-	241,760
Total expenditures	<u>241,760</u>	<u>115,286</u>	<u>173,663</u>	<u>530,709</u>
Excess of revenues over (under) expenditures	<u>(222,759)</u>	<u>(107,606)</u>	<u>(520)</u>	<u>(330,885)</u>
Other financing sources:				
Transfers in	332,603	-	-	332,603
Total other financing sources	<u>332,603</u>	<u>-</u>	<u>-</u>	<u>332,603</u>
Net change in fund balance	109,844	(107,606)	(520)	1,718
Fund balances at beginning of year	<u>489,302</u>	<u>1,985,604</u>	<u>267,142</u>	<u>2,742,048</u>
Fund balances at end of year	<u>\$ 599,146</u>	<u>\$ 1,877,998</u>	<u>\$ 266,622</u>	<u>\$ 2,743,766</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 3,051,200	\$ 3,073,200	\$ 3,192,681	\$ 119,481
Permissive Sales Taxes	9,710,000	9,953,021	10,372,480	419,459
Charges for Services	2,891,668	2,930,237	2,997,542	67,305
Licenses and Permits	110,900	118,400	125,591	7,191
Fines and Forfeitures	350,000	385,000	398,369	13,369
Intergovernmental	2,930,801	4,392,640	4,574,642	182,002
Interest	510,375	735,375	860,427	125,052
Conveyance Taxes	450,000	425,000	462,777	37,777
Other	410,320	508,988	699,974	190,986
Total Revenues	20,415,264	22,521,861	23,684,483	1,162,622
Expenditures				
Current:				
General Government:				
Legislative and Executive Commissioners Office				
Personal Services	471,731	473,535	473,534	1
Fringe Benefits	172,826	174,408	168,205	6,203
Materials and Supplies	5,000	5,471	4,903	568
Contractual Services	114,025	234,520	224,374	10,146
Other	107,000	148,607	91,472	57,135
Total Commissioners Office	870,582	1,036,541	962,488	74,053
Data Board				
Personal Services	128,265	133,210	132,680	530
Fringe Benefits	41,122	43,611	43,448	163
Materials and Supplies	8,100	7,933	7,933	-
Contractual Services	62,600	74,904	74,855	49
Total Data Board	240,087	259,658	258,916	742
Auditor's Office				
Personal Services	254,787	254,787	253,255	1,532
Fringe Benefits	95,288	95,628	91,426	4,202
Materials and Supplies	33,665	33,243	30,726	2,517
Contractual Services	875	925	885	40
Total Auditor's Office	384,615	384,583	376,292	8,291
County Treasurer's Office				
Personal Services	129,025	129,025	127,191	1,834
Fringe Benefits	60,820	60,820	49,533	11,287
Materials and Supplies	5,000	3,802	3,763	39
Contractual Services	83,000	84,198	79,581	4,617
Total County Treasurer's Office	277,845	277,845	260,068	17,777

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Prosecuting Attorney				
Personal Services	1,072,789	1,082,812	1,082,701	111
Fringe Benefits	351,938	363,735	362,332	1,403
Contractual Services	14,000	13,500	13,460	40
Other	66,971	66,971	66,970	1
Total Prosecuting Attorney	1,505,698	1,527,018	1,525,463	1,555
County Planning Commission				
Personal Services	73,170	73,105	60,293	12,812
Fringe Benefits	31,140	31,446	26,802	4,644
Materials and Supplies	1,300	1,159	269	890
Contractual Services	2,300	2,200	1,811	389
Total County Planning Commission	107,910	107,910	89,175	18,735
County Purchasing Department				
Materials and Supplies	343,050	463,141	450,049	13,092
Total County Purchasing Department	343,050	463,141	450,049	13,092
Board of Elections				
Personal Services	408,105	413,005	402,314	10,691
Fringe Benefits	204,433	199,533	188,865	10,668
Materials and Supplies	72,000	72,468	50,473	21,995
Contractual Services	215,462	268,142	250,134	18,008
Total Board of Elections	900,000	953,148	891,786	61,362
Maintenance and Operations				
Personal Services	144,597	144,597	136,621	7,976
Fringe Benefits	53,147	59,163	57,786	1,377
Materials and Supplies	45,000	44,617	34,253	10,364
Contractual Services	605,000	643,526	636,172	7,354
Total Maintenance and Operations	847,744	891,903	864,832	27,071
County Recorder				
Personal Services	202,401	196,052	195,613	439
Fringe Benefits	99,909	99,926	99,323	603
Materials and Supplies	3,000	3,000	2,631	369
Contractual Services	2,524	2,524	2,524	-
Other	3,900	4,570	3,423	1,147
Total County Recorder	311,734	306,072	303,514	2,558
Lodging Tax Office				
Personal Services	33,509	33,509	12,882	20,627
Fringe Benefits	11,554	8,309	6,499	1,810
Materials and Supplies	200	3,250	3,048	202
Total Lodging Tax Office	45,263	45,068	22,429	22,639

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other Expenses				
Personal Services	4,810	4,864	4,863	1
Fringe Benefits	2,194	2,476	2,439	37
Contractual Services	345,310	346,913	344,959	1,954
Other	42,971	49,646	32,882	16,764
Total Other Expenses	395,285	403,899	385,143	18,756
Recorder's Micrographic				
Materials and Supplies	5,000	5,000	2,610	2,390
Contractual Services	63,000	63,000	59,106	3,894
Total Recorder's Micrographic	68,000	68,000	61,716	6,284
County Wide Audit				
Contractual Services	130,200	132,240	132,240	-
Total County Wide Audit	130,200	132,240	132,240	-
Group and Liability Insurance				
Contractual Services	420,000	423,112	422,813	299
Total Group and Liability Insurance	420,000	423,112	422,813	299
Total General Government- Legislative and Executive	6,848,013	7,280,138	7,006,924	273,214
General Government: Judicial				
Court of Appeals				
Contractual Services	80,181	80,181	80,180	1
Total Court of Appeals	80,181	80,181	80,180	1
Common Pleas Court				
Personal Services	902,903	916,643	916,643	-
Fringe Benefits	326,193	322,779	321,252	1,527
Materials and Supplies	36,262	49,669	49,668	1
Contractual Services	189,508	183,524	183,311	213
Total Common Pleas Court	1,454,866	1,472,615	1,470,874	1,741
Common Pleas Jury Commission				
Personal Services	35,776	36,471	36,470	1
Fringe Benefits	12,727	12,335	12,321	14
Materials and Supplies	4,300	3,756	3,699	57
Contractual Services	8,200	10,139	10,084	55
Total Common Pleas Jury Commission	61,003	62,701	62,574	127

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	514,503	508,503	504,510	3,993
Fringe Benefits	154,010	160,016	157,622	2,394
Materials and Supplies	8,500	35,621	35,017	604
Contractual Services	51,500	53,424	50,462	2,962
Total Juvenile Court	728,513	757,564	747,611	9,953
Probate Court				
Personal Services	240,139	241,139	239,953	1,186
Fringe Benefits	97,382	96,382	93,564	2,818
Materials and Supplies	3,000	3,000	2,402	598
Contractual Services	11,500	11,698	6,806	4,892
Total Probate Court	352,021	352,219	342,725	9,494
Clerk of Courts				
Personal Services	428,067	427,087	427,086	1
Fringe Benefits	184,292	185,272	185,137	135
Materials and Supplies	3,800	18,651	18,434	217
Contractual Services	26,500	36,565	35,708	857
Other	-	70,173	70,173	-
Total Clerk of Courts	642,659	737,748	736,538	1,210
Eastern County Court				
Personal Services	198,980	198,980	195,919	3,061
Fringe Benefits	116,615	116,615	114,555	2,060
Materials and Supplies	2,500	2,599	1,937	662
Contractual Services	5,150	11,810	10,527	1,283
Total Eastern County Court	323,245	330,004	322,938	7,066
Western County Court				
Personal Services	232,427	236,947	233,522	3,425
Fringe Benefits	89,247	86,702	85,520	1,182
Materials and Supplies	3,600	5,670	4,367	1,303
Contractual Services	8,595	8,078	7,750	328
Total Western County Court	333,869	337,397	331,159	6,238
Ashtabula Municipal Court				
Personal Services	87,500	115,442	113,974	1,468
Fringe Benefits	30,669	35,014	34,713	301
Contractual Services	1,000	1,000	-	1,000
Total Ashtabula Municipal Court	119,169	151,456	148,687	2,769
Conneaut Municipal Court				
Personal Services	74,000	81,544	80,781	763
Fringe Benefits	31,863	31,107	30,946	161
Contractual Services	500	500	495	5
Total Conneaut Municipal Court	106,363	113,151	112,222	929

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Attorney Fees Public Defender				
Contractual Services	1,377,068	1,437,438	1,431,319	6,119
Total Attorney Fees Public Defender	1,377,068	1,437,438	1,431,319	6,119
Total General Government - Judicial	5,578,957	5,832,474	5,786,827	45,647
Public Safety:				
Adult Probation				
Personal Services	65,394	75,244	75,243	1
Fringe Benefits	25,006	24,119	24,116	3
Materials and Supplies	4,890	14,681	14,666	15
Contractual Services	10,925	11,120	11,111	9
Other	-	6,000	2,686	3,314
Total Adult Probation	106,215	131,164	127,822	3,342
Coroner				
Personal Services	197,850	198,850	198,316	534
Fringe Benefits	73,303	73,384	71,322	2,062
Materials and Supplies	1,200	18,090	18,086	4
Contractual Services	102,395	117,874	117,488	386
Total Coroner	374,748	408,198	405,212	2,986
Sheriff Department				
Personal Services	4,033,658	4,114,200	4,101,745	12,455
Fringe Benefits	1,507,249	1,489,514	1,471,587	17,927
Materials and Supplies	426,035	673,892	607,680	66,212
Contractual Services	335,175	307,413	250,881	56,532
Other	65,362	88,896	88,793	103
Total Sheriff Department	6,367,479	6,673,915	6,520,686	153,229
Building Regulations Department				
Personal Services	227,907	227,907	203,512	24,395
Fringe Benefits	86,309	86,407	81,410	4,997
Materials and Supplies	11,400	11,712	9,435	2,277
Contractual Services	192,800	192,877	189,327	3,550
Total Building Regulations Department	518,416	518,903	483,684	35,219
Detention Center				
Personal Services	223,400	223,400	218,678	4,722
Fringe Benefits	92,670	96,683	87,696	8,987
Materials and Supplies	15,000	12,801	3,223	9,578
Contractual Services	203,355	206,269	162,749	43,520
Total Detention Center	534,425	539,153	472,346	66,807
Total Public Safety	7,901,283	8,271,333	8,009,750	261,583

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Works:				
Commissioners Risk Management				
Personal Services	46,802	47,291	47,290	1
Fringe Benefits	18,784	18,552	18,399	153
Materials and Supplies	1,000	1,400	1,400	-
Contractual Services	26,500	29,616	21,430	8,186
Total Commissioners Risk Management	93,086	96,859	88,519	8,340
Total Public Works	93,086	96,859	88,519	8,340
Health:				
Tuberculosis Clinic and Care				
Contractual Services	7,500	7,515	1,865	5,650
Total Tuberculosis Clinic and Care	7,500	7,515	1,865	5,650
Registration Vital Statistics				
Other	1,500	1,500	1,367	133
Total Registration Vital Statistics	1,500	1,500	1,367	133
Other Health Department				
Contractual Services	183,064	183,064	64,343	118,721
Total Other Health Department	183,064	183,064	64,343	118,721
Total Health	192,064	192,079	67,575	124,504
Human Services:				
Veterans Service Commission				
Materials and Supplies	3,000	7,000	4,000	3,000
Contractual Services	7,000	7,000	6,905	95
Other	9,000	9,000	8,336	664
Total Veterans Service Commission	19,000	23,000	19,241	3,759
Veterans Service				
Personal Services	274,800	274,800	268,090	6,710
Fringe Benefits	123,450	123,450	102,282	21,168
Materials and Supplies	46,750	46,960	17,241	29,719
Contractual Services	283,703	283,803	126,710	157,093
Other	176,000	180,365	110,449	69,916
Total Veterans Service	904,703	909,378	624,772	284,606
County Humane Society				
Contractual Services	3,000	3,000	3,000	-
Total County Humane Society	3,000	3,000	3,000	-

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
County Allocation				
Contractual Services	370,059	370,059	367,670	2,389
Total County Allocation	370,059	370,059	367,670	2,389
Total Human Services	1,296,762	1,305,437	1,014,683	290,754
Conservation and Recreation				
Agriculture Department				
Contractual Services	259,773	277,981	277,979	2
Total Agriculture Department	259,773	277,981	277,979	2
Total Conservation and Recreation	259,773	277,981	277,979	2
<i>Total Expenditures</i>	<u>22,169,938</u>	<u>23,256,301</u>	<u>22,252,257</u>	<u>1,004,044</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,754,674)</u>	<u>(734,440)</u>	<u>1,432,226</u>	<u>2,166,666</u>
Other Financing Sources (Uses)				
Advances In	-	103,000	55,000	(48,000)
Advances Out	-	(70,000)	(55,600)	14,400
Transfer In	168,100	1,492,391	2,199,568	707,177
Transfer Out	(1,200,000)	(2,695,273)	(2,695,273)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,031,900)</u>	<u>(1,169,882)</u>	<u>(496,305)</u>	<u>673,577</u>
<i>Net Change in Fund Balance</i>	<u>(2,786,574)</u>	<u>(1,904,322)</u>	<u>935,921</u>	<u>2,840,243</u>
<i>Fund Balance Beginning of Year</i>	<u>5,208,354</u>	<u>5,208,354</u>	<u>5,208,354</u>	<u>-</u>
Prior Year Encumbrances Appropriated	431,816	431,816	431,816	-
<i>Fund Balance End of Year</i>	<u>\$ 2,853,596</u>	<u>\$ 3,735,848</u>	<u>\$ 6,576,091</u>	<u>\$ 2,840,243</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 375,000	\$ 375,000	\$ 403,024	\$ 28,024
Fines and Forfeitures	60,000	60,000	56,183	(3,817)
Intergovernmental	6,020,000	6,020,000	6,050,039	30,039
Interest	20,000	20,000	55,298	35,298
Other	25,000	25,000	73,748	48,748
<i>Total Revenues</i>	<u>6,500,000</u>	<u>6,500,000</u>	<u>6,638,292</u>	<u>138,292</u>
Expenditures				
Current:				
Public Works:				
Roads				
Personal Services	1,380,000	1,379,000	1,339,861	39,139
Fringe Benefits	539,650	525,250	516,146	9,104
Materials and Supplies	2,016,900	2,170,861	2,002,049	168,812
Contractual Services	921,500	937,961	755,428	182,533
Total Roads	<u>4,858,050</u>	<u>5,013,072</u>	<u>4,613,484</u>	<u>399,588</u>
Bridges and Culverts				
Personal Services	455,000	456,000	434,013	21,987
Fringe Benefits	218,650	201,150	187,789	13,361
Materials and Supplies	290,000	342,952	311,833	31,119
Contractual Services	401,000	388,469	386,742	1,727
Total Bridges and Culverts	<u>1,364,650</u>	<u>1,388,571</u>	<u>1,320,377</u>	<u>68,194</u>
Engineer				
Personal Services	844,950	844,950	831,139	13,811
Fringe Benefits	295,540	294,440	268,572	25,868
Total Engineer	<u>1,140,490</u>	<u>1,139,390</u>	<u>1,099,711</u>	<u>39,679</u>
Total Public Works	<u>7,363,190</u>	<u>7,541,033</u>	<u>7,033,572</u>	<u>507,461</u>
<i>Total Expenditures</i>	<u>7,363,190</u>	<u>7,541,033</u>	<u>7,033,572</u>	<u>507,461</u>
<i>Net Change in Fund Balance</i>	<u>(863,190)</u>	<u>(1,041,033)</u>	<u>(395,280)</u>	<u>645,753</u>
<i>Fund Balance Beginning of Year</i>	<u>2,737,277</u>	<u>2,737,277</u>	<u>2,737,277</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>122,477</u>	<u>122,477</u>	<u>122,477</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,996,564</u></u>	<u><u>\$ 1,818,721</u></u>	<u><u>\$ 2,464,474</u></u>	<u><u>\$ 645,753</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 1,702,000	\$ 1,702,000	\$ 1,732,190	\$ 30,190
Charges for Services	50,000	50,000	2,212	(47,788)
Intergovernmental	10,028,251	11,753,251	10,334,443	(1,418,808)
Contributions & Donations	5,500	5,500	6,835	1,335
Other	157,800	157,800	71,440	(86,360)
<i>Total Revenues</i>	<u>11,943,551</u>	<u>13,668,551</u>	<u>12,147,120</u>	<u>(1,521,431)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	4,000,000	4,000,000	3,474,872	525,128
Fringe Benefits	1,583,000	1,586,482	1,393,107	193,375
Materials and Supplies	238,616	246,511	199,719	46,792
Contractual Services	7,080,435	9,049,112	8,408,671	640,441
Other	60,200	62,738	55,924	6,814
<i>Total Expenditures</i>	<u>12,962,251</u>	<u>14,944,843</u>	<u>13,532,293</u>	<u>1,412,550</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,018,700)</u>	<u>(1,276,292)</u>	<u>(1,385,173)</u>	<u>(108,881)</u>
Other Financing Sources (Uses)				
Transfers In	1,200,000	1,200,000	774,099	(425,901)
Transfers Out	(1,000)	(426,000)	(210,075)	215,925
<i>Total Other Financing Sources (Uses)</i>	<u>1,199,000</u>	<u>774,000</u>	<u>564,024</u>	<u>(209,976)</u>
<i>Net Change in Fund Balance</i>	180,300	(502,292)	(821,149)	(318,857)
<i>Fund Balance Beginning of Year</i>	345,696	345,696	345,696	-
Prior Year Encumbrances Appropriated	911,438	911,438	911,438	-
<i>Fund Balance End of Year</i>	<u>\$ 1,437,434</u>	<u>\$ 754,842</u>	<u>\$ 435,985</u>	<u>\$ (318,857)</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 3,415,000	\$ 3,515,000	\$ 3,629,191	\$ 114,191
Charges for Services	2,000	1,000	1,450	450
Intergovernmental	3,614,500	3,932,624	4,368,358	435,734
Contributions and Donations	1,000	1,000	428	(572)
Other	74,000	74,000	132,554	58,554
<i>Total Revenues</i>	<u>7,106,500</u>	<u>7,523,624</u>	<u>8,131,981</u>	<u>608,357</u>
Expenditures				
Current:				
Human Services:				
Personal Services	1,950,900	1,942,400	1,920,830	21,570
Fringe Benefits	928,850	981,129	924,555	56,574
Materials and Supplies	87,200	87,200	76,231	10,969
Contractual Services	5,162,100	5,342,372	5,221,745	120,627
Other	500	500	-	500
Total Human Services	<u>8,129,550</u>	<u>8,353,601</u>	<u>8,143,361</u>	<u>210,240</u>
Debt Service				
Principal Retirement	120,000	130,900	130,715	185
Interest and Fiscal Charges	6,000	6,000	3,561	2,439
Total Debt Service	<u>126,000</u>	<u>136,900</u>	<u>134,276</u>	<u>2,624</u>
<i>Total Expenditures</i>	<u>8,255,550</u>	<u>8,490,501</u>	<u>8,277,637</u>	<u>212,864</u>
<i>Net Change in Fund Balance</i>	(1,149,050)	(966,877)	(145,656)	821,221
<i>Fund Balance Beginning of Year</i>	2,378,747	2,378,747	2,378,747	-
Prior Year Encumbrances Appropriated	<u>297,145</u>	<u>297,145</u>	<u>297,145</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 1,526,842</u>	<u>\$ 1,709,015</u>	<u>\$ 2,530,236</u>	<u>\$ 821,221</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, 2018*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 6,221,000	\$ 6,221,000	\$ 6,360,787	\$ 139,787
Intergovernmental	4,129,000	4,129,000	4,182,800	53,800
Other	690,000	690,000	974,667	284,667
<i>Total Revenues</i>	<u>11,040,000</u>	<u>11,040,000</u>	<u>11,518,254</u>	<u>478,254</u>
Expenditures				
Current:				
Health:				
Personal Services	5,920,000	5,011,000	5,010,548	452
Fringe Benefits	4,153,000	2,707,332	2,568,651	138,681
Materials and Supplies	560,000	473,377	369,551	103,826
Contractual Services	1,224,000	2,225,540	2,009,041	216,499
Other	2,315,000	3,731,491	3,666,600	64,891
<i>Total Expenditures</i>	<u>14,172,000</u>	<u>14,148,740</u>	<u>13,624,391</u>	<u>524,349</u>
<i>Net Change in Fund Balance</i>	<u>(3,132,000)</u>	<u>(3,108,740)</u>	<u>(2,106,137)</u>	<u>1,002,603</u>
<i>Fund Balance Beginning of Year</i>	<u>4,968,465</u>	<u>4,968,465</u>	<u>4,968,465</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>141,972</u>	<u>141,972</u>	<u>141,972</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,978,437</u>	<u>\$ 2,001,697</u>	<u>\$ 3,004,300</u>	<u>\$ 1,002,603</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 2,728,010	\$ 2,728,010	\$ 2,813,332	\$ 85,322
Intergovernmental	6,673,400	6,848,400	7,133,397	284,997
Other	<u>427,000</u>	<u>427,000</u>	<u>546,420</u>	<u>119,420</u>
<i>Total Revenues</i>	<u>9,828,410</u>	<u>10,003,410</u>	<u>10,493,149</u>	<u>489,739</u>
 Human Services:				
Personal Services	4,264,000	4,257,500	4,227,591	29,909
Fringe Benefits	1,748,789	1,649,772	1,631,198	18,574
Materials and Supplies	1,200,000	1,276,180	1,271,145	5,035
Contractual Services	2,488,870	3,322,446	3,312,567	9,879
Other	<u>5,000</u>	<u>3,000</u>	<u>1,946</u>	<u>1,054</u>
<i>Total Expenditures</i>	<u>9,706,659</u>	<u>10,508,898</u>	<u>10,444,447</u>	<u>64,451</u>
 <i>Excess of Revenues Over (Under) Expenditures</i>	<u>121,751</u>	<u>(505,488)</u>	<u>48,702</u>	<u>554,190</u>
 Other Financing Sources (Uses)				
Transfers Out	<u>(196,663)</u>	<u>(196,664)</u>	<u>(196,664)</u>	<u>-</u>
 <i>Net Change in Fund Balance</i>	<u>(74,912)</u>	<u>(702,152)</u>	<u>(147,962)</u>	<u>554,190</u>
 <i>Fund Balance Beginning of Year</i>	<u>1,397,276</u>	<u>1,397,276</u>	<u>1,397,276</u>	<u>-</u>
 Prior Year Encumbrances Appropriated	<u>249,361</u>	<u>249,361</u>	<u>249,361</u>	<u>-</u>
 <i>Fund Balance End of Year</i>	<u><u>\$ 1,571,725</u></u>	<u><u>\$ 944,485</u></u>	<u><u>\$ 1,498,675</u></u>	<u><u>\$ 554,190</u></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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 115,000	\$ 115,000	\$ 119,463	\$ 4,463
Fines and Forfeitures	6,000	6,000	7,644	1,644
Contributions and Donations	-	-	100	100
Other	-	-	263	263
<i>Total Revenues</i>	<u>121,000</u>	<u>121,000</u>	<u>127,470</u>	<u>6,470</u>
Expenditures				
Current:				
Health				
Commissioner's Office				
Personal Services	39,288	39,288	38,200	1,088
Fringe Benefits	6,728	7,007	6,371	636
Materials and Supplies	2,000	2,000	398	1,602
Contractual Services	72,750	72,927	72,761	166
Other	10,100	10,100	6,130	3,970
Total Commissioner's Office	<u>130,866</u>	<u>131,322</u>	<u>123,860</u>	<u>7,462</u>
Auditor's Office				
Personal Services	15,000	14,668	14,251	417
Fringe Benefits	4,170	4,502	4,302	200
Materials and Supplies	12,500	14,295	13,288	1,007
Contractual Services	2,500	2,500	2,454	46
Other	100	112	112	-
Total Auditor's Office	<u>34,270</u>	<u>36,077</u>	<u>34,407</u>	<u>1,670</u>
<i>Total Expenditures</i>	<u>165,136</u>	<u>167,399</u>	<u>158,267</u>	<u>9,132</u>
<i>Net Change in Fund Balance</i>	(44,136)	(46,399)	(30,797)	15,602
<i>Fund Balance Beginning of Year</i>	237,604	237,604	237,604	-
Prior Year Encumbrances Appropriated	<u>7,276</u>	<u>7,276</u>	<u>7,276</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 200,744</u>	<u>\$ 198,481</u>	<u>\$ 214,083</u>	<u>\$ 15,602</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 1,184,950	\$ 1,184,950	\$ 1,211,036	\$ 26,086
Intergovernmental	35,000	35,000	37,522	2,522
Conveyance Taxes	200,000	200,000	228,472	28,472
Other	-	-	6,375	6,375
<i>Total Revenues</i>	<u>1,419,950</u>	<u>1,419,950</u>	<u>1,483,405</u>	<u>63,455</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	677,364	681,634	671,663	9,971
Fringe Benefits	285,087	281,817	270,160	11,657
Materials and Supplies	76,500	83,103	61,678	21,425
Contractual Services	574,500	661,758	476,453	185,305
<i>Total Expenditures</i>	<u>1,613,451</u>	<u>1,708,312</u>	<u>1,479,954</u>	<u>228,358</u>
<i>Net Change in Fund Balance</i>	(193,501)	(288,362)	3,451	291,813
<i>Fund Balance Beginning of Year</i>	2,310,774	2,310,774	2,310,774	-
Prior Year Encumbrances Appropriated	<u>101,699</u>	<u>101,699</u>	<u>101,699</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 2,218,972</u>	<u>\$ 2,124,111</u>	<u>\$ 2,415,924</u>	<u>\$ 291,813</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 265,000	\$ 371,578	\$ 402,874	\$ 31,296
Special Assessments	170,000	210,745	210,745	-
Other	-	248	248	-
<i>Total Revenues</i>	<u>435,000</u>	<u>582,571</u>	<u>613,867</u>	<u>31,296</u>
Expenditures				
Current:				
Health				
Personal Services	55,460	58,760	57,856	904
Fringe Benefits	16,810	18,061	17,238	823
Materials and Supplies	16,900	21,900	17,298	4,602
Contractual Services	353,550	359,400	247,168	112,232
Other	2,000	2,000	200	1,800
<i>Total Expenditures</i>	<u>444,720</u>	<u>460,121</u>	<u>339,760</u>	<u>120,361</u>
<i>Net Change in Fund Balance</i>	(9,720)	122,450	274,107	(89,065)
<i>Fund Balance Beginning of Year</i>	522,926	522,926	522,926	-
Prior Year Encumbrances Appropriated	<u>15,400</u>	<u>15,400</u>	<u>15,400</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 528,606</u>	<u>\$ 660,776</u>	<u>\$ 812,433</u>	<u>\$ (89,065)</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Interest	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 357</u>	<u>\$ 357</u>
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>357</u>	<u>357</u>
Expenditures				
Current:				
General Administrative:				
Contract Services	<u>-</u>	<u>5,000</u>	<u>3,751</u>	<u>(1,249)</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>(5,000)</u>	<u>(3,394)</u>	<u>1,606</u>
<i>Fund Balance Beginning of Year</i>	<u>18,649</u>	<u>18,649</u>	<u>18,649</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 20,749</u></u>	<u><u>\$ 15,749</u></u>	<u><u>\$ 17,355</u></u>	<u><u>\$ 1,606</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Viaduct Lighting Fund
For the Year Ended December 31, 2018

	<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>\$ 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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 241,000	\$ 241,000	\$ 144,583	\$ (96,417)
Other	<u>45,500</u>	<u>45,500</u>	<u>143,330</u>	<u>97,830</u>
<i>Total Revenues</i>	<u>286,500</u>	<u>286,500</u>	<u>287,913</u>	<u>1,413</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	207,437	207,437	201,042	6,395
Fringe Benefits	69,231	69,249	50,271	18,978
Materials and Supplies	4,000	4,023	3,710	313
Contractual Services	<u>42,400</u>	<u>67,400</u>	<u>65,642</u>	<u>1,758</u>
<i>Total Expenditures</i>	<u>323,068</u>	<u>348,109</u>	<u>320,665</u>	<u>27,444</u>
<i>Net Change in Fund Balance</i>	(36,568)	(61,609)	(32,752)	28,857
<i>Fund Balance Beginning of Year</i>	380,029	380,029	380,029	-
Prior Year Encumbrances Appropriated	<u>912</u>	<u>912</u>	<u>912</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 344,373</u>	<u>\$ 319,332</u>	<u>\$ 348,189</u>	<u>\$ 28,857</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 2,000	\$ 2,000	\$ 6,003	\$ 4,003
Other	-	-	28	28
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>6,031</u>	<u>4,031</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	8,000	8,000	7,016	984
Fringe Benefits	4,600	4,600	3,725	875
Materials and Supplies	<u>3,000</u>	<u>3,000</u>	<u>2,421</u>	<u>579</u>
<i>Total Expenditures</i>	<u>15,600</u>	<u>15,600</u>	<u>13,162</u>	<u>2,438</u>
<i>Net Change in Fund Balance</i>	(13,600)	(13,600)	(7,131)	6,469
<i>Fund Balance Beginning of Year</i>	<u>22,218</u>	<u>22,218</u>	<u>22,218</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 8,618</u>	<u>\$ 8,618</u>	<u>\$ 15,087</u>	<u>\$ 6,469</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 275,000	\$ 275,000	\$ 306,266	\$ 31,266
Other	<u>50,000</u>	<u>50,000</u>	<u>46,305</u>	<u>(3,695)</u>
<i>Total Revenues</i>	<u>325,000</u>	<u>325,000</u>	<u>352,571</u>	<u>27,571</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	119,800	119,780	118,541	1,239
Fringe Benefits	62,158	62,408	50,458	11,950
Materials and Supplies	10,500	7,520	3,216	4,304
Contractual Services	167,700	173,726	170,511	3,215
Other	<u>1,000</u>	<u>1,000</u>	<u>200</u>	<u>800</u>
<i>Total Expenditures</i>	<u>361,158</u>	<u>364,434</u>	<u>342,926</u>	<u>21,508</u>
<i>Net Change in Fund Balance</i>	(36,158)	(39,434)	9,645	49,079
<i>Fund Balance Beginning of Year</i>	338,078	338,078	338,078	-
Prior Year Encumbrances Appropriated	<u>8,504</u>	<u>8,504</u>	<u>8,504</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 310,424</u>	<u>\$ 307,148</u>	<u>\$ 356,227</u>	<u>\$ 49,079</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Fines and Forfeitures	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,740</u>	<u>\$ 240</u>
<i>Net Change in Fund Balance</i>	1,500	1,500	1,740	240
<i>Fund Balance Beginning of Year</i>	<u>61,487</u>	<u>61,487</u>	<u>61,487</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 62,987</u></u>	<u><u>\$ 62,987</u></u>	<u><u>\$ 63,227</u></u>	<u><u>\$ 240</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 243,500	\$ 212,309	\$ 212,310	\$ 1
Other	-	115,688	115,688	-
<i>Total Revenues</i>	<u>243,500</u>	<u>327,997</u>	<u>327,998</u>	<u>1</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	208,080	348,215	347,544	671
Fringe Benefits	<u>47,981</u>	<u>105,542</u>	<u>105,427</u>	<u>115</u>
<i>Total Expenditures</i>	<u>256,061</u>	<u>453,757</u>	<u>452,971</u>	<u>786</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,561)	(125,760)	(124,973)	787
Other Financing Sources (Uses)				
Transfers In	<u>-</u>	<u>108,000</u>	<u>108,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(12,561)	(17,760)	(16,973)	787
<i>Fund Balance Beginning of Year</i>	<u>17,851</u>	<u>17,851</u>	<u>17,851</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,290</u>	<u>\$ 91</u>	<u>\$ 878</u>	<u>\$ 787</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 5,000	\$ 5,000	\$ 7,000	\$ 2,000
Other	<u>9,690</u>	<u>9,690</u>	<u>9,690</u>	<u>-</u>
<i>Total Revenues</i>	<u>14,690</u>	<u>14,690</u>	<u>16,690</u>	<u>2,000</u>
Expenditures				
Current:				
Public Safety:				
Materials and Supplies	33,000	33,000	32,094	906
Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>522</u>	<u>4,478</u>
<i>Total Expenditures</i>	<u>38,000</u>	<u>38,000</u>	<u>32,616</u>	<u>5,384</u>
<i>Net Change in Fund Balance</i>	(23,310)	(23,310)	(15,926)	7,384
<i>Fund Balance Beginning of Year</i>	25,160	25,160	25,160	-
Prior Year Encumbrances Appropriated	<u>4,183</u>	<u>4,183</u>	<u>4,183</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 6,033</u>	<u>\$ 6,033</u>	<u>\$ 13,417</u>	<u>\$ 7,384</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 1,061,000	\$ 1,021,000	\$ 1,039,313	\$ 18,313
Intergovernmental	1,610,400	2,197,900	2,316,357	118,457
Contributions and Donations	10,000	10,000	7,459	(2,541)
Other	330,000	330,000	387,093	57,093
<i>Total Revenues</i>	<u>3,011,400</u>	<u>3,558,900</u>	<u>3,750,222</u>	<u>191,322</u>
Expenditures				
Current:				
Health				
Personal Services	445,000	480,000	458,616	21,384
Fringe Benefits	132,500	135,416	117,944	17,472
Materials and Supplies	26,000	26,045	17,045	9,000
Contractual Services	3,185,600	3,285,233	2,897,633	387,600
<i>Total Expenditures</i>	<u>3,789,100</u>	<u>3,926,694</u>	<u>3,491,238</u>	<u>435,456</u>
<i>Net Change in Fund Balance</i>	<u>(777,700)</u>	<u>(367,794)</u>	<u>258,984</u>	<u>626,778</u>
<i>Fund Balance Beginning of Year</i>	<u>4,593,017</u>	<u>4,593,017</u>	<u>4,593,017</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>381,420</u>	<u>381,420</u>	<u>381,420</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 4,196,737</u>	<u>\$ 4,606,643</u>	<u>\$ 5,233,421</u>	<u>\$ 626,778</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 205,000	\$ 205,000	\$ 220,531	\$ 15,531
Intergovernmental	161,000	161,000	168,193	7,193
Other	<u>24,500</u>	<u>24,500</u>	<u>20,758</u>	<u>(3,742)</u>
<i>Total Revenues</i>	<u>390,500</u>	<u>390,500</u>	<u>409,482</u>	<u>18,982</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	197,500	197,500	192,965	4,535
Fringe Benefits	96,000	96,000	80,675	15,325
Materials and Supplies	90,000	90,000	60,159	29,841
Contractual Services	<u>92,200</u>	<u>92,200</u>	<u>45,360</u>	<u>46,840</u>
<i>Total Expenditures</i>	<u>475,700</u>	<u>475,700</u>	<u>379,159</u>	<u>96,541</u>
<i>Net Change in Fund Balance</i>	(85,200)	(85,200)	30,323	115,523
<i>Fund Balance Beginning of Year</i>	480,844	480,844	480,844	-
Prior Year Encumbrances Appropriated	<u>5,094</u>	<u>5,094</u>	<u>5,094</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 400,738</u>	<u>\$ 400,738</u>	<u>\$ 516,261</u>	<u>\$ 115,523</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Special Assessments	\$ 200,000	\$ 200,000	\$ 202,335	\$ 2,335
Other	<u>220,000</u>	<u>220,000</u>	<u>216,588</u>	<u>(3,412)</u>
<i>Total Revenues</i>	<u>420,000</u>	<u>420,000</u>	<u>418,923</u>	<u>(1,077)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	303,379	303,379	257,048	46,331
Fringe Benefits	144,238	144,491	81,033	63,458
Materials and Supplies	760,000	803,711	547,691	256,020
Contractual Services	<u>658,500</u>	<u>263,500</u>	<u>216,895</u>	<u>46,605</u>
<i>Total Expenditures</i>	<u>1,866,117</u>	<u>1,515,081</u>	<u>1,102,667</u>	<u>412,414</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,446,117)	(1,095,081)	(683,744)	(413,491)
Other Financing Sources				
Operating Transfers Out	<u>-</u>	<u>(194,708)</u>	<u>(194,708)</u>	<u>-</u>
<i>Total Other Financing Sources</i>	-	(194,708)	(194,708)	-
<i>Net Change in Fund Balance</i>	(1,446,117)	(1,289,789)	(878,452)	411,337
<i>Fund Balance Beginning of Year</i>	1,535,686	1,535,686	1,535,686	-
Prior Year Encumbrances Appropriated	<u>680,150</u>	<u>680,150</u>	<u>680,150</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 769,719</u>	<u>\$ 926,047</u>	<u>\$ 1,337,384</u>	<u>\$ 411,337</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 5,000	\$ 5,000	\$ 2,160	\$ (2,840)
Fines & Forfeitures	186,850	186,850	179,321	(7,529)
Other	<u>4,000</u>	<u>4,000</u>	<u>2,894</u>	<u>(1,106)</u>
<i>Total Revenues</i>	<u>195,850</u>	<u>195,850</u>	<u>184,375</u>	<u>(11,475)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	44,000	44,000	39,343	4,657
Fringe Benefits	31,950	31,950	27,681	4,269
Materials and Supplies	105,150	107,700	101,661	6,039
Contractual Services	5,750	5,750	4,835	915
Other	<u>7,200</u>	<u>7,200</u>	<u>4,289</u>	<u>2,911</u>
<i>Total Expenditures</i>	<u>194,050</u>	<u>196,600</u>	<u>177,809</u>	<u>18,791</u>
<i>Net Change in Fund Balance</i>	1,800	(750)	6,566	7,316
<i>Fund Balance Beginning of Year</i>	286,224	286,224	286,224	-
Prior Year Encumbrances Appropriated	<u>346</u>	<u>346</u>	<u>346</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 288,370</u>	<u>\$ 285,820</u>	<u>\$ 293,136</u>	<u>\$ 7,316</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 30,000	\$ 1,580,000	\$ 886,381	\$ (693,619)
Other	876,000	890,400	98,830	(791,570)
<i>Total Revenues</i>	<u>906,000</u>	<u>2,470,400</u>	<u>985,211</u>	<u>(1,485,189)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	70,450	70,450	66,820	3,630
Fringe Benefits	25,142	25,942	25,109	833
Materials and Supplies	1,000	200	-	200
Contractual Services	2,395,400	1,369,483	1,070,574	298,909
<i>Total Expenditures</i>	<u>2,491,992</u>	<u>1,466,075</u>	<u>1,162,503</u>	<u>303,572</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,585,992)	1,004,325	(177,292)	(1,181,617)
Other Financing Sources (Uses)				
Advances In	-	-	55,000	55,000
Advances Out	-	(55,000)	(55,000)	-
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(55,000)</u>	<u>-</u>	<u>55,000</u>
<i>Net Change in Fund Balance</i>	(1,585,992)	949,325	(177,292)	(1,126,617)
<i>Fund Balance Beginning of Year</i>	151,753	151,753	151,753	-
Prior Year Encumbrances Appropriated	26,068	26,068	26,068	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (1,408,171)</u>	<u>\$ 1,127,146</u>	<u>\$ 529</u>	<u>\$ (1,126,617)</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 140,000	\$ 160,000	\$ 154,079	\$ (5,921)
Other	-	-	230	230
<i>Total Revenues</i>	<u>140,000</u>	<u>160,000</u>	<u>154,309</u>	<u>(5,691)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Eastern County Court				
Personal Services	49,463	50,858	50,606	252
Fringe Benefits	12,390	28,345	24,856	3,489
Materials and Supplies	20,000	17,539	668	16,871
Contractual Services	130,000	124,784	28,669	96,115
Total Eastern County Court	<u>211,853</u>	<u>221,526</u>	<u>104,799</u>	<u>116,727</u>
Western County Court				
Personal Services	-	-	-	-
Fringe Benefits	-	-	-	-
Contractual Services	-	-	-	-
Total Western County Court	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	<u>211,853</u>	<u>221,526</u>	<u>104,799</u>	<u>116,727</u>
<i>Net Change in Fund Balance</i>	(71,853)	(61,526)	49,510	111,036
<i>Fund Balance Beginning of Year</i>	452,298	452,298	452,298	-
Prior Year Encumbrances Appropriated	<u>20,228</u>	<u>20,228</u>	<u>20,228</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 400,673</u>	<u>\$ 411,000</u>	<u>\$ 522,036</u>	<u>\$ 111,036</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ -	\$ -	\$ 3,252	\$ 3,252
Intergovernmental	<u>3,000</u>	<u>3,000</u>	<u>3,505</u>	<u>505</u>
<i>Total Revenues</i>	<u>3,000</u>	<u>3,000</u>	<u>6,757</u>	<u>3,757</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	<u>57,000</u>	<u>57,000</u>	<u>5,000</u>	<u>52,000</u>
<i>Total Expenditures</i>	<u>57,000</u>	<u>57,000</u>	<u>5,000</u>	<u>52,000</u>
<i>Net Change in Fund Balance</i>	(54,000)	(54,000)	1,757	55,757
<i>Fund Balance Beginning of Year</i>	<u>63,208</u>	<u>63,208</u>	<u>63,208</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 9,208</u>	<u>\$ 9,208</u>	<u>\$ 64,965</u>	<u>\$ 55,757</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ -	\$ -	\$ 4,716	\$ 4,716
Intergovernmental	<u>5,000</u>	<u>5,000</u>	<u>7,510</u>	<u>2,510</u>
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>12,226</u>	<u>7,226</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	<u>10,000</u>	<u>10,000</u>	<u>4,317</u>	<u>5,683</u>
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>4,317</u>	<u>5,683</u>
<i>Net Change in Fund Balance</i>	(5,000)	(5,000)	7,909	12,909
<i>Fund Balance Beginning of Year</i>	<u>47,870</u>	<u>47,870</u>	<u>47,870</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 42,870</u>	<u>\$ 42,870</u>	<u>\$ 55,779</u>	<u>\$ 12,909</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 630,000	\$ 630,000	\$ 637,846	\$ 7,846
Other	-	-	1,773	1,773
<i>Total Revenues</i>	<u>630,000</u>	<u>630,000</u>	<u>639,619</u>	<u>9,619</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	274,440	274,440	272,628	1,812
Fringe Benefits	112,348	112,348	110,733	1,615
Materials and Supplies	9,000	9,295	6,146	3,149
Contractual Services	4,601	4,601	4,195	406
<i>Total Expenditures</i>	<u>400,389</u>	<u>400,684</u>	<u>393,702</u>	<u>6,982</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	229,611	229,316	245,917	16,601
Other Financing Sources (Uses)				
Transfers Out	(60,500)	(375,277)	(375,277)	-
<i>Total Other Financing Uses</i>	<u>(60,500)</u>	<u>(375,277)</u>	<u>(375,277)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	169,111	(145,961)	(129,360)	16,601
<i>Fund Balance Beginning of Year</i>	831,613	831,613	831,613	-
Prior Year Encumbrances Appropriated	295	295	295	-
<i>Fund Balance End of Year</i>	<u>\$ 1,001,019</u>	<u>\$ 685,947</u>	<u>\$ 702,548</u>	<u>\$ 16,601</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 356,000	\$ 356,000	\$ 413,960	\$ 57,960
Other	-	-	2,199	2,199
<i>Total Revenues</i>	<u>356,000</u>	<u>356,000</u>	<u>416,159</u>	<u>60,159</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	321,146	406,926	340,404	66,522
Fringe Benefits	130,785	163,122	148,432	14,690
Materials and Supplies	10,500	32,044	32,044	-
Contractual Services	58,000	63,141	61,526	1,615
Other	-	-	-	-
<i>Total Expenditures</i>	<u>520,431</u>	<u>665,233</u>	<u>582,406</u>	<u>82,827</u>
<i>Net Change in Fund Balance</i>	(164,431)	(309,233)	(166,247)	142,986
<i>Fund Balance Beginning of Year</i>	768,243	768,243	768,243	-
Prior Year Encumbrances Appropriated	<u>19,086</u>	<u>19,086</u>	<u>19,086</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 622,898</u>	<u>\$ 478,096</u>	<u>\$ 621,082</u>	<u>\$ 142,986</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 20,000	\$ 20,000	\$ 20,819	\$ 819
Other	-	-	1,020	1,020
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>21,839</u>	<u>1,839</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	15,000	15,000	8,240	6,760
Materials and Supplies	10,000	10,000	3,489	6,511
Contractual Services	<u>20,000</u>	<u>17,500</u>	<u>11,336</u>	<u>6,164</u>
<i>Total Expenditures</i>	<u>45,000</u>	<u>42,500</u>	<u>23,065</u>	<u>19,435</u>
<i>Net Change in Fund Balance</i>	(25,000)	(22,500)	(1,226)	21,274
<i>Fund Balance Beginning of Year</i>	22,506	22,506	22,506	-
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (2,294)</u>	<u>\$ 206</u>	<u>\$ 21,480</u>	<u>\$ 21,274</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 13,150	\$ 23,220	\$ 21,738	\$ (1,482)
Other	-	-	4,160	4,160
Contributions and Donations	<u>12,000</u>	<u>13,000</u>	<u>10,073</u>	<u>(2,927)</u>
<i>Total Revenues</i>	<u>25,150</u>	<u>36,220</u>	<u>35,971</u>	<u>(249)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	2,000	16,020	11,265	4,755
Contractual Services	<u>6,000</u>	<u>11,300</u>	<u>10,500</u>	<u>800</u>
<i>Total Expenditures</i>	<u>8,000</u>	<u>27,320</u>	<u>21,765</u>	<u>5,555</u>
<i>Net Change in Fund Balance</i>	17,150	8,900	14,206	2,628
<i>Fund Balance Beginning of Year</i>	16,877	16,877	16,877	-
Prior Year Encumbrances Appropriated	<u>4,643</u>	<u>4,643</u>	<u>4,643</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 38,670</u>	<u>\$ 30,420</u>	<u>\$ 35,726</u>	<u>\$ 2,628</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 90,000	\$ 90,000	\$ 78,610	\$ (11,390)
Other	-	-	402	402
<i>Total Revenues</i>	<u>90,000</u>	<u>90,000</u>	<u>79,012</u>	<u>(10,988)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	90,251	90,251	80,139	10,112
Fringe Benefits	32,978	32,978	28,902	4,076
Materials and Supplies	2,000	2,000	410	1,590
Contractual Services	3,000	3,605	3,158	447
<i>Total Expenditures</i>	<u>128,229</u>	<u>128,834</u>	<u>112,609</u>	<u>16,225</u>
<i>Net Change in Fund Balance</i>	(38,229)	(38,834)	(33,597)	5,237
<i>Fund Balance Beginning of Year</i>	88,212	88,212	88,212	-
Prior Year Encumbrances Appropriated	<u>72</u>	<u>72</u>	<u>72</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 50,055</u>	<u>\$ 49,450</u>	<u>\$ 54,687</u>	<u>\$ 5,237</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 525,000	\$ 550,000	\$ 572,025	\$ 22,025
Intergovernmental	1,500,000	1,652,000	1,754,778	102,778
Other	140,000	140,548	136,672	(3,876)
<i>Total Revenues</i>	<u>2,165,000</u>	<u>2,342,548</u>	<u>2,463,475</u>	<u>120,927</u>
Expenditures				
Current:				
Human Services:				
Personal Services	1,104,959	1,124,865	1,112,773	12,092
Fringe Benefits	465,128	498,079	485,015	13,064
Materials and Supplies	21,850	19,585	8,737	10,848
Contractual Services	337,050	404,186	367,653	36,533
Other	300	300	-	300
<i>Total Expenditures</i>	<u>1,929,287</u>	<u>2,047,015</u>	<u>1,974,178</u>	<u>72,837</u>
<i>Excess of Revenues Over Expenditures</i>	<u>235,713</u>	<u>295,533</u>	<u>489,297</u>	<u>193,764</u>
Other Financing Sources (Uses)				
Transfers In	150,000	150,000	75,000	(75,000)
Transfers Out	(475,000)	(575,000)	(567,580)	7,420
<i>Total Other Financing Sources (Uses)</i>	<u>(325,000)</u>	<u>(425,000)</u>	<u>(492,580)</u>	<u>(67,580)</u>
<i>Net Change in Fund Balance</i>	(89,287)	(129,467)	(3,283)	126,184
<i>Fund Balance Beginning of Year</i>	165,345	165,345	165,345	-
Prior Year Encumbrances Appropriated	77,333	77,333	77,333	-
<i>Fund Balance End of Year</i>	<u>\$ 153,391</u>	<u>\$ 113,211</u>	<u>\$ 239,395</u>	<u>\$ 126,184</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 598</u>	<u>\$ 98</u>
<i>Total Revenues</i>	<u>500</u>	<u>500</u>	<u>598</u>	<u>98</u>
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	1,000	1,000	-	1,000
Contractual Services	<u>1,000</u>	<u>750</u>	<u>-</u>	<u>750</u>
<i>Total Expenditures</i>	2,000	1,750	-	1,750
<i>Net Change in Fund Balance</i>	(1,500)	(1,250)	598	1,848
<i>Fund Balance Beginning of Year</i>	<u>1,272</u>	<u>1,272</u>	<u>1,272</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ (228)</u></u>	<u><u>\$ 22</u></u>	<u><u>\$ 1,870</u></u>	<u><u>\$ 1,848</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Dispute Resolution Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 26,000	\$ 26,000	\$ 27,059	\$ 1,059
Other	-	-	2,135	2,135
<i>Total Revenues</i>	<u>26,000</u>	<u>26,000</u>	<u>29,194</u>	<u>3,194</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	10,000	10,000	3,487	6,513
Materials and Supplies	15,000	15,079	6,642	8,437
Contractual Services	<u>25,000</u>	<u>25,000</u>	<u>21,801</u>	<u>3,199</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>50,079</u>	<u>31,930</u>	<u>18,149</u>
<i>Net Change in Fund Balance</i>	(24,000)	(24,079)	(2,736)	21,343
<i>Fund Balance Beginning of Year</i>	43,467	43,467	43,467	-
Prior Year Encumbrances Appropriated	<u>350</u>	<u>350</u>	<u>350</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 19,817</u>	<u>\$ 19,738</u>	<u>\$ 41,081</u>	<u>\$ 21,343</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$ 18,500</u>	<u>\$ 18,500</u>	<u>\$ 19,628</u>	<u>\$ 1,128</u>
<i>Total Revenues</i>	<u>18,500</u>	<u>18,500</u>	<u>19,628</u>	<u>1,128</u>
Expenditures				
Current:				
Health				
Contractual Services	<u>25,000</u>	<u>25,000</u>	<u>19,777</u>	<u>5,223</u>
<i>Total Expenditures</i>	<u>25,000</u>	<u>25,000</u>	<u>19,777</u>	<u>5,223</u>
<i>Net Change in Fund Balance</i>	<u>(6,500)</u>	<u>(6,500)</u>	<u>(149)</u>	<u>6,351</u>
<i>Fund Balance Beginning of Year</i>	<u>23,212</u>	<u>23,212</u>	<u>23,212</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 16,712</u></u>	<u><u>\$ 16,712</u></u>	<u><u>\$ 23,063</u></u>	<u><u>\$ 6,351</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 11,000	\$ 11,000	\$ 12,290	\$ 1,290
<i>Total Revenues</i>	<u>11,000</u>	<u>11,000</u>	<u>12,290</u>	<u>1,290</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	1,000	1,000	504	496
Materials and Supplies	250	250	-	250
Contractual Services	12,000	12,000	10,470	1,530
<i>Total Expenditures</i>	<u>13,250</u>	<u>13,250</u>	<u>10,974</u>	<u>2,276</u>
<i>Net Change in Fund Balance</i>	(2,250)	(2,250)	1,316	3,566
<i>Fund Balance Beginning of Year</i>	<u>4,959</u>	<u>4,959</u>	<u>4,959</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 2,709</u></u>	<u><u>\$ 2,709</u></u>	<u><u>\$ 6,275</u></u>	<u><u>\$ 3,566</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 11,000	\$ 11,000	\$ 18,534	\$ 7,534
Intergovernmental	100	100	3,007	2,907
<i>Total Revenues</i>	<u>11,100</u>	<u>11,100</u>	<u>21,541</u>	<u>10,441</u>
Expenditures				
Current:				
Public Safety:				
Eastern County Court				
Contractual Services	80,000	80,000	-	80,000
Western County Court				
Contractual Services	10,000	10,000	-	10,000
<i>Total Expenditures</i>	<u>90,000</u>	<u>90,000</u>	<u>-</u>	<u>90,000</u>
<i>Net Change in Fund Balance</i>	(78,900)	(78,900)	21,541	100,441
<i>Fund Balance Beginning of Year</i>	<u>209,833</u>	<u>209,833</u>	<u>209,833</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 130,933</u>	<u>\$ 130,933</u>	<u>\$ 231,374</u>	<u>\$ 100,441</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, 2018

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Crime Victims Fund
For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 95,516	\$ 95,516	\$ 99,196	\$ 3,680
Contributions and Donations	-	-	-	-
Other	-	-	389	389
<i>Total Revenues</i>	<u>95,516</u>	<u>95,516</u>	<u>99,585</u>	<u>4,069</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	75,824	81,472	81,471	1
Fringe Benefits	32,035	34,623	34,619	4
Materials and Supplies	7,000	1,837	1,836	1
<i>Total Expenditures</i>	<u>114,859</u>	<u>117,932</u>	<u>117,926</u>	<u>6</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,343)	(22,416)	(18,341)	4,075
Other Financing Sources (Uses)				
Advances In	-	-	600	600
Transfers In	23,879	23,879	24,879	1,000
<i>Total Other Financing Sources</i>	<u>23,879</u>	<u>23,879</u>	<u>25,479</u>	<u>1,600</u>
<i>Net Change in Fund Balance</i>	4,536	1,463	7,138	5,675
<i>Fund Balance Beginning of Year</i>	<u>1,206</u>	<u>1,206</u>	<u>1,206</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 5,742</u>	<u>\$ 2,669</u>	<u>\$ 8,344</u>	<u>\$ 5,675</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 80,000	\$ 80,000	\$ 81,317	\$ 1,317
Other	-	-	322	322
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>81,639</u>	<u>1,639</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	62,500	64,730	64,017	713
Fringe Benefits	<u>11,257</u>	<u>17,281</u>	<u>16,216</u>	<u>1,065</u>
<i>Total Expenditures</i>	<u>73,757</u>	<u>82,011</u>	<u>80,233</u>	<u>1,778</u>
<i>Net Change in Fund Balance</i>	6,243	(2,011)	1,406	3,417
<i>Fund Balance Beginning of Year</i>	<u>56,288</u>	<u>56,288</u>	<u>56,288</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 62,531</u>	<u>\$ 54,277</u>	<u>\$ 57,694</u>	<u>\$ 3,417</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 360,601	\$ 354,608	\$ 354,608	\$ -
Other	-	334	334	-
<i>Total Revenues</i>	<u>360,601</u>	<u>354,942</u>	<u>354,942</u>	<u>-</u>
Expenditures				
Current:				
Public Safety				
Personal Services	263,916	261,330	250,741	10,589
Fringe Benefits	105,541	100,583	88,662	11,921
Materials and Supplies	1,100	1,035	1,035	-
Contractual Services	-	368	368	-
Other	-	-	-	-
<i>Total Expenditures</i>	<u>370,557</u>	<u>363,316</u>	<u>340,806</u>	<u>22,510</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,956)</u>	<u>(8,374)</u>	<u>14,136</u>	<u>22,510</u>
Other Financing Sources (Uses)				
Transfers In	-	6,700	6,700	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>6,700</u>	<u>6,700</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(9,956)</u>	<u>(1,674)</u>	<u>20,836</u>	<u>22,510</u>
<i>Fund Balance at Beginning of Year</i>	<u>7,300</u>	<u>7,300</u>	<u>7,300</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>\$ (2,656)</u>	<u>\$ 5,626</u>	<u>\$ 28,136</u>	<u>\$ 22,510</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ -	\$ -	\$ 70	\$ 70
Intergovernmental	755,000	1,005,000	1,040,941	35,941
Other	-	-	5,988	5,988
<i>Total Revenues</i>	<u>755,000</u>	<u>1,005,000</u>	<u>1,046,999</u>	<u>41,999</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	618,000	981,000	643,115	337,885
Fringe Benefits	287,950	454,697	260,933	193,764
Materials and Supplies	82,000	98,500	26,453	72,047
Contractual Services	106,400	149,978	62,624	87,354
<i>Total Expenditures</i>	<u>1,094,350</u>	<u>1,684,175</u>	<u>993,125</u>	<u>691,050</u>
<i>Net Change in Fund Balance</i>	(339,350)	(679,175)	53,874	733,049
<i>Fund Balance Beginning of Year</i>	893,654	893,654	893,654	-
Prior Year Encumbrances Appropriated	<u>26,163</u>	<u>26,163</u>	<u>26,163</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 580,467</u>	<u>\$ 240,642</u>	<u>\$ 973,691</u>	<u>\$ 733,049</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,150,000	\$ 1,150,000	\$ 934,561	\$ (215,439)
Other	<u>1,000</u>	<u>1,000</u>	<u>3,750</u>	<u>2,750</u>
<i>Total Revenues</i>	<u>1,151,000</u>	<u>1,151,000</u>	<u>938,311</u>	<u>(212,689)</u>
Expenditures				
Current:				
Public Works:				
Materials and Supplies	23,000	23,000	-	23,000
Contractual Services	350,000	608,225	590,564	17,661
Other	<u>335,000</u>	<u>225,000</u>	<u>173,887</u>	<u>51,113</u>
<i>Total Expenditures</i>	<u>708,000</u>	<u>856,225</u>	<u>764,451</u>	<u>91,774</u>
<i>Excess of Revenues Over Expenditures</i>	443,000	294,775	173,860	(120,915)
Other Financing Uses				
Transfers In	-	-	10,000	10,000
Transfers Out	<u>(440,000)</u>	<u>(305,000)</u>	<u>(131,519)</u>	<u>173,481</u>
<i>Total Other Financing Uses</i>	<u>(440,000)</u>	<u>(305,000)</u>	<u>(121,519)</u>	<u>183,481</u>
<i>Net Change in Fund Balance</i>	3,000	(10,225)	52,341	62,566
<i>Fund Balance Beginning of Year</i>	147,237	147,237	147,237	-
Prior Year Encumbrances Appropriated	<u>43,400</u>	<u>43,400</u>	<u>43,400</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 193,637</u>	<u>\$ 180,412</u>	<u>\$ 242,978</u>	<u>\$ 62,566</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 23,000</u>	<u>\$ 23,000</u>	<u>\$ 14,543</u>	<u>\$ (8,457)</u>
<i>Total Revenues</i>	<u>23,000</u>	<u>23,000</u>	<u>14,543</u>	<u>(8,457)</u>
Expenditures				
Current:				
Public Safety:				
Contractual Services	<u>28,000</u>	<u>28,000</u>	<u>-</u>	<u>28,000</u>
<i>Total Expenditures</i>	<u>28,000</u>	<u>28,000</u>	<u>-</u>	<u>28,000</u>
<i>Net Change in Fund Balance</i>	<u>(5,000)</u>	<u>(5,000)</u>	<u>14,543</u>	<u>19,543</u>
<i>Fund Balance Beginning of Year</i>	<u>34,923</u>	<u>34,923</u>	<u>34,923</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 29,923</u></u>	<u><u>\$ 29,923</u></u>	<u><u>\$ 49,466</u></u>	<u><u>\$ 19,543</u></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, 2018

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OVI Task Force Grant Fund
For the Year Ended December 31, 2018

	<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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Expenditures				
Current:				
Public Safety:				
Materials and Supplies	\$ -	\$ -	\$ -	\$ -
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) 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
Governor's Public Safety HVEO Fund
For the Year Ended December 31, 2018

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
HUD Special Housing Voucher Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 352,221</u>	<u>\$ 360,000</u>	<u>\$ 282,519</u>	<u>\$ (77,481)</u>
<i>Total Revenues</i>	<u>352,221</u>	<u>360,000</u>	<u>282,519</u>	<u>(77,481)</u>
Expenditures				
Current:				
Health:				
Contractual Services	<u>360,000</u>	<u>360,000</u>	<u>360,000</u>	<u>-</u>
<i>Total Expenditures</i>	<u>360,000</u>	<u>360,000</u>	<u>360,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(7,779)	-	(77,481)	(77,481)
<i>Fund Balance (Deficit) Beginning of Year</i>	24	24	24	-
Prior Year Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (7,755)</u></u>	<u><u>\$ 24</u></u>	<u><u>\$ (77,457)</u></u>	<u><u>\$ (77,481)</u></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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 26,000	\$ 26,000	\$ 26,681	\$ 681
<i>Total Revenues</i>	<u>26,000</u>	<u>26,000</u>	<u>26,681</u>	<u>681</u>
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	19,000	19,000	-	19,000
Materials and Supplies	2,000	2,000	1,764	236
Contractual Services	<u>24,000</u>	<u>24,000</u>	<u>17,000</u>	<u>7,000</u>
<i>Total Expenditures</i>	<u>45,000</u>	<u>45,000</u>	<u>18,764</u>	<u>26,236</u>
<i>Net Change in Fund Balance</i>	(19,000)	(19,000)	7,917	26,917
<i>Fund Balance Beginning of Year</i>	<u>50,837</u>	<u>50,837</u>	<u>50,837</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 31,837</u>	<u>\$ 31,837</u>	<u>\$ 58,754</u>	<u>\$ 26,917</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 10,000	\$ 10,000	\$ 43,216	\$ 33,216
Other	<u>50,000</u>	<u>50,000</u>	<u>31,935</u>	<u>(18,065)</u>
<i>Total Revenues</i>	<u>60,000</u>	<u>60,000</u>	<u>75,151</u>	<u>15,151</u>
Expenditures				
Current:				
Public Safety:				
Contractual Services	<u>75,000</u>	<u>66,696</u>	<u>56,592</u>	<u>10,104</u>
<i>Total Expenditures</i>	<u>75,000</u>	<u>66,696</u>	<u>56,592</u>	<u>10,104</u>
<i>Net Change in Fund Balance</i>	(15,000)	(6,696)	18,559	25,255
<i>Fund Balance Beginning of Year</i>	-	-	-	-
Prior Year Encumbrances Appropriated	<u>6,890</u>	<u>6,890</u>	<u>6,890</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (8,110)</u>	<u>\$ 194</u>	<u>\$ 25,449</u>	<u>\$ 25,255</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, 2018*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 51,241	\$ 1,241
Other	-	-	115	115
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>51,356</u>	<u>1,356</u>
 Expenditures				
Current:				
Human Services:				
Personal Services	31,500	31,500	15,682	15,818
Fringe Benefits	25,200	25,200	8,295	16,905
Materials and Supplies	11,000	11,000	287	10,713
Contractual Services	<u>75,250</u>	<u>84,069</u>	<u>38,460</u>	<u>45,609</u>
<i>Total Expenditures</i>	<u>142,950</u>	<u>151,769</u>	<u>62,724</u>	<u>89,045</u>
<i>Net Change in Fund Balance</i>	(92,950)	(101,769)	(11,368)	90,401
<i>Fund Balance Beginning of Year</i>	172,662	172,662	172,662	-
Prior Year Encumbrances Appropriated	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 89,212</u>	<u>\$ 80,393</u>	<u>\$ 170,794</u>	<u>\$ 90,401</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ -	\$ -	\$ 15,022	\$ 15,022
Other	-	-	21,269	21,269
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>36,291</u>	<u>36,291</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	<u>40,000</u>	<u>240,275</u>	<u>220,114</u>	<u>20,161</u>
<i>Total Expenditures</i>	<u>40,000</u>	<u>240,275</u>	<u>220,114</u>	<u>20,161</u>
<i>Net Change in Fund Balance</i>	(40,000)	(240,275)	(183,823)	56,452
<i>Fund Balance Beginning of Year</i>	54,048	54,048	54,048	-
Prior Year Encumbrances Appropriated	<u>210,746</u>	<u>210,746</u>	<u>210,746</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 224,794</u>	<u>\$ 24,519</u>	<u>\$ 80,971</u>	<u>\$ 56,452</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 25,000	\$ 25,000	\$ 39,351	\$ 14,351
Licenses and Permits	55,000	55,000	64,686	9,686
Other	-	-	68	68
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>104,105</u>	<u>24,105</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	14,000	14,000	13,586	414
Fringe Benefits	2,254	2,254	2,168	86
Materials and Supplies	-	15,000	9,242	5,758
Contractual Services	26,500	57,330	40,433	16,897
<i>Total Expenditures</i>	<u>42,754</u>	<u>88,584</u>	<u>65,429</u>	<u>23,155</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	37,246	(8,584)	38,676	47,260
Other Financing Sources (Uses)				
Transfers In	-	-	251	251
<i>Net Change in Fund Balance</i>	37,246	(8,584)	38,927	47,511
<i>Fund Balance Beginning of Year</i>	114,645	114,645	114,645	-
Prior Year Encumbrances Appropriated	2,067	2,067	2,067	-
<i>Fund Balance End of Year</i>	<u>\$ 153,958</u>	<u>\$ 108,128</u>	<u>\$ 155,639</u>	<u>\$ 47,511</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court OVI/ID/AM Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Intergovernmental	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 46</u>	<u>\$ (54)</u>
<i>Total Revenues</i>	<u>100</u>	<u>100</u>	<u>46</u>	<u>(54)</u>
<i>Net Change in Fund Balance</i>	100	100	46	(54)
<i>Fund Balance Beginning of Year</i>	<u>300</u>	<u>300</u>	<u>300</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 400</u></u>	<u><u>\$ 400</u></u>	<u><u>\$ 346</u></u>	<u><u>\$ (54)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Clerk of Court OVI/IDIAM Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 377	\$ 377
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>377</u>	<u>377</u>
<i>Net Change in Fund Balance</i>	-	-	377	377
<i>Fund Balance Beginning of Year</i>	<u>1,657</u>	<u>1,657</u>	<u>1,657</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,657</u>	<u>\$ 1,657</u>	<u>\$ 2,034</u>	<u>\$ 377</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Expenditures				
Current:				
Public Safety:				
Contractual Services	\$ -	\$ -	\$ -	\$ -
<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
Probation Improvement and Incentive Grant (PIIG) Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Other	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 130</u>	<u>\$ 130</u>
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>130</u>	<u>130</u>
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	<u>-</u>	<u>131</u>	<u>131</u>	<u>-</u>
<i>Total Expenditures</i>	<u>-</u>	<u>131</u>	<u>131</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>(131)</u>	<u>(1)</u>	<u>130</u>
<i>Fund Balance Beginning of Year</i>	<u>335</u>	<u>335</u>	<u>335</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 335</u></u>	<u><u>\$ 204</u></u>	<u><u>\$ 334</u></u>	<u><u>\$ 130</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Transportation Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Fund Balance Beginning of Year</i>	<u>3,414</u>	<u>3,414</u>	<u>3,414</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,414</u>	<u>\$ 3,414</u>	<u>\$ 3,414</u>	<u>\$ -</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Drug Court Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 2,044	\$ 2,044	\$ -
Contributions and Donations	-	38,858	38,859	1
Other	-	4,866	4,866	-
<i>Total Revenues</i>	<u>-</u>	<u>45,768</u>	<u>45,769</u>	<u>1</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	1,000	14,472	12,394	2,078
Fringe Benefits	675	10,535	6,593	3,942
Materials and Supplies	3,250	8,889	4,858	4,031
Contractual Services	5,250	16,175	5,018	11,157
<i>Total Expenditures</i>	<u>10,175</u>	<u>50,071</u>	<u>28,863</u>	<u>21,208</u>
<i>Net Change in Fund Balance</i>	(10,175)	(4,303)	16,906	21,209
<i>Fund Balance Beginning of Year</i>	17,652	17,652	17,652	-
Prior Year Encumbrances Appropriated	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 7,977</u>	<u>\$ 13,849</u>	<u>\$ 35,058</u>	<u>\$ 21,209</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
MHRS Drug Court Grant
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 57,023	\$ 57,023	\$ 46,705	\$ (10,318)
Other	-	-	4,300	4,300
<i>Total Revenues</i>	<u>57,023</u>	<u>57,023</u>	<u>51,005</u>	<u>(6,018)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	39,520	43,976	43,803	173
Fringe Benefits	6,459	8,982	8,977	5
<i>Total Expenditures</i>	<u>45,979</u>	<u>52,958</u>	<u>52,780</u>	<u>178</u>
<i>Net Change in Fund Balance</i>	11,044	4,065	(1,775)	(5,840)
<i>Fund Balance Beginning of Year</i>	<u>22,905</u>	<u>22,905</u>	<u>22,905</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 33,949</u>	<u>\$ 26,970</u>	<u>\$ 21,130</u>	<u>\$ (5,840)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OMAS Drug Court Grant
For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Other	-	-	183	183
<i>Total Revenues</i>	<u>40,000</u>	<u>40,000</u>	<u>40,183</u>	<u>183</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	25,157	30,100	30,068	32
Fringe Benefits	7,912	10,023	10,018	5
<i>Total Expenditures</i>	<u>33,069</u>	<u>40,123</u>	<u>40,086</u>	<u>37</u>
<i>Net Change in Fund Balance</i>	6,931	(123)	97	220
<i>Fund Balance Beginning of Year</i>	<u>17,974</u>	<u>17,974</u>	<u>17,974</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 24,905</u></u>	<u><u>\$ 17,851</u></u>	<u><u>\$ 18,071</u></u>	<u><u>\$ 220</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ashtabula County QRT Grant
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ -</u>	<u>\$ 36,405</u>	<u>\$ 36,406</u>	<u>\$ 1</u>
<i>Total Revenues</i>	<u>-</u>	<u>36,405</u>	<u>36,406</u>	<u>1</u>
Expenditures				
Current:				
Public Safety:				
Contractual Services	<u>45,000</u>	<u>45,000</u>	<u>44,391</u>	<u>609</u>
<i>Total Expenditures</i>	<u>45,000</u>	<u>45,000</u>	<u>44,391</u>	<u>609</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(45,000)</u>	<u>(8,595)</u>	<u>(7,985)</u>	<u>610</u>
Other Financing Uses				
Transfers Out	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
<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>	<u>(45,000)</u>	<u>6,405</u>	<u>7,015</u>	<u>610</u>
<i>Fund Balance Beginning of Year</i>	<u>6,355</u>	<u>6,355</u>	<u>6,355</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ (38,645)</u></u>	<u><u>\$ 12,760</u></u>	<u><u>\$ 13,370</u></u>	<u><u>\$ 610</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OMAS MH Court Grant
For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ -	\$ 25,000	\$ 25,000	\$ -
<i>Total Revenues</i>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	-	36,800	36,773	27
Fringe Benefits	-	13,007	12,975	32
Materials and Supplies	-	-	-	-
Contractual Services	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	<u>-</u>	<u>49,807</u>	<u>49,748</u>	<u>59</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	-	(24,807)	(24,748)	59
Other Financing Uses				
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Other Financing Uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	(24,807)	(24,748)	59
<i>Fund Balance Beginning of Year</i>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 25,000</u>	<u>\$ 193</u>	<u>\$ 252</u>	<u>\$ 59</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ -	\$ 841,967	\$ 880,505	\$ 38,538
Intergovernmental	-	123,700	126,738	3,038
Other	-	2,522	4,800	2,278
<i>Total Revenues</i>	<u>-</u>	<u>968,189</u>	<u>1,012,043</u>	<u>43,854</u>
Expenditures				
Debt Service:				
Principal Retirement	743,572	923,572	923,571	1
Interest and Fiscal Charges	591,476	606,184	606,157	27
<i>Total Debt Service</i>	<u>1,335,048</u>	<u>1,529,756</u>	<u>1,529,728</u>	<u>28</u>
<i>Total Expenditures</i>	<u>1,335,048</u>	<u>1,529,756</u>	<u>1,529,728</u>	<u>28</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,335,048)</u>	<u>(561,567)</u>	<u>(517,685)</u>	<u>43,882</u>
Other Financing Sources				
Transfers In	-	601,447	601,447	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>601,447</u>	<u>601,447</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(1,335,048)</u>	<u>39,880</u>	<u>83,762</u>	<u>43,882</u>
<i>Fund Balance Beginning of Year</i>	<u>3,039</u>	<u>3,039</u>	<u>3,039</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ (1,332,009)</u>	<u>\$ 42,919</u>	<u>\$ 86,801</u>	<u>\$ 43,882</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ -	\$ -	\$ 1,145	\$ 1,145
Other	-	-	17,778	17,778
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>18,923</u>	<u>18,923</u>
Expenditures				
Capital Outlay:				
Contractual Services	<u>100,000</u>	<u>316,751</u>	<u>246,085</u>	<u>70,666</u>
<i>Total Expenditures</i>	<u>100,000</u>	<u>316,751</u>	<u>246,085</u>	<u>70,666</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(100,000)</u>	<u>(316,751)</u>	<u>(227,162)</u>	<u>89,589</u>
Other Financing Sources				
Transfers In	<u>125,000</u>	<u>125,000</u>	<u>332,603</u>	<u>207,603</u>
<i>Total Other Financing Sources</i>	<u>125,000</u>	<u>125,000</u>	<u>332,603</u>	<u>207,603</u>
<i>Net Change in Fund Balance</i>	25,000	(191,751)	105,441	297,192
<i>Fund Balance Beginning of Year</i>	486,003	486,003	486,003	-
Prior Year Encumbrances Appropriated	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 516,003</u>	<u>\$ 299,252</u>	<u>\$ 596,444</u>	<u>\$ 297,192</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 500	\$ 500	\$ 6,150	\$ 5,650
Other	-	-	22	22
<i>Total Revenues</i>	<u>500</u>	<u>500</u>	<u>6,172</u>	<u>5,672</u>
Expenditures				
Current:				
Human Services:				
Other	<u>500,000</u>	<u>511,932</u>	<u>127,218</u>	<u>384,714</u>
<i>Total Expenditures</i>	<u>500,000</u>	<u>511,932</u>	<u>127,218</u>	<u>384,714</u>
<i>Net Change in Fund Balance</i>	(499,500)	(511,432)	(121,046)	(379,042)
<i>Fund Balance Beginning of Year</i>	1,985,217	1,985,217	1,985,217	-
Prior Year Encumbrances Appropriated	<u>12,048</u>	<u>12,048</u>	<u>12,048</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,497,765</u></u>	<u><u>\$ 1,485,833</u></u>	<u><u>\$ 1,876,219</u></u>	<u><u>\$ (379,042)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Computer Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 125,370	\$ 146,672	\$ 171,048	\$ 24,376
Other	-	250	498	248
<i>Total Revenues</i>	<u>125,370</u>	<u>146,922</u>	<u>171,546</u>	<u>24,624</u>
Expenditures				
Current:				
General Government				
Judicial				
Personal Services	96,088	100,669	97,619	3,050
Fringe Benefits	48,678	50,211	46,987	3,224
Contractual Services	110,300	91,755	25,434	66,321
Materials and Supplies	42,000	46,982	8,070	38,912
<i>Total Expenditures</i>	<u>297,066</u>	<u>289,617</u>	<u>178,110</u>	<u>111,507</u>
<i>Net Change in Fund Balance</i>	(171,696)	(142,695)	(6,564)	136,131
<i>Fund Balance Beginning of Year</i>	263,672	263,672	263,672	-
Prior Year Encumbrances Appropriated	<u>6,987</u>	<u>6,987</u>	<u>6,987</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 98,963</u>	<u>\$ 127,964</u>	<u>\$ 264,095</u>	<u>\$ 136,131</u>

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Combining Statements – Fiduciary Funds

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

Private Purpose Trust Funds

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

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

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

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

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

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

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

Agency Funds

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

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

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

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

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

Agency Funds (Continued)

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

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

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

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

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

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

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

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

Inheritance Tax
Prepayments
Trailer Tax
Unclaimed Forfeited Land
Homestead and Rollback

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

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

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

Law Library
Significant Areas
Insurances

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2018

	Board of Developmental Disabilities	Children's Trust	County Trust
Assets:			
Equity in pooled cash and cash equivalents	\$ 249,614	\$ 76,380	\$ -
Cash in segregated accounts	-	105,982	32,819
	<u>249,614</u>	<u>182,362</u>	<u>32,819</u>
Total assets			
	<u>249,614</u>	<u>182,362</u>	<u>32,819</u>
Liabilities:			
Accounts payable	163	946	-
	<u>163</u>	<u>946</u>	<u>-</u>
Net position:			
Held in trust for Nursing Home	-	-	-
Held in trust for Children's Services	-	181,416	-
Held in trust for Developmental Disabilities	249,451	-	-
Held in trust for law enforcement	-	-	-
Held in trust for scholarship	-	-	32,819
	<u>-</u>	<u>-</u>	<u>32,819</u>
Total net position	<u>\$ 249,451</u>	<u>\$ 181,416</u>	<u>\$ 32,819</u>

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2018

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,999	\$ 48,864	\$ 378,857
Cash in segregated accounts	37,888	1,319,469	-	1,496,158
Total assets	37,888	1,323,468	48,864	1,875,015
Liabilities:				
Accounts payable	-	-	-	1,109
Net position:				
Held in trust for Nursing Home	-	-	48,864	48,864
Held in trust for Children's Services	-	-	-	181,416
Held in trust for Developmental Disabilities	-	-	-	249,451
Held in trust for law enforcement	-	1,323,468	-	1,323,468
Held in trust for scholarship	37,888	-	-	70,707
Total net position	\$ 37,888	\$ 1,323,468	\$ 48,864	\$ 1,873,906

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2018

	Board of Developmental Disabilities	Children's Trust	County Trust
Additions:			
Investment income	\$ 7,622	\$ 17	\$ 91
Contributions and donations	1,147	14,479	169
Decrease in fair market value of investments	-	(20,194)	-
Other	-	2,101	-
Total additions	<u>8,769</u>	<u>(3,597)</u>	<u>260</u>
Deductions:			
Contractual services	105,027	5,329	-
Materials and supplies	120,626	-	-
Other operating expenses	-	14,000	553
Total deductions	<u>225,653</u>	<u>19,329</u>	<u>553</u>
Change in net position	(216,884)	(22,926)	(293)
Net position at beginning of year	<u>466,335</u>	<u>204,342</u>	<u>33,112</u>
Net position at end of year	<u><u>\$ 249,451</u></u>	<u><u>\$ 181,416</u></u>	<u><u>\$ 32,819</u></u>

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2018

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
Additions:				
Investment income	\$ 27	\$ 8	\$ 947	\$ 8,712
Contributions and donations	741,503	1,360,062	-	2,117,360
Decrease in fair market value of investments	-	-	-	(20,194)
Other	-	-	-	2,101
Total additions	741,530	1,360,070	947	2,107,979
Deductions:				
Contractual services	-	-	-	110,356
Materials and supplies	-	-	-	120,626
Other operating expenses	724,702	155,030	-	894,285
Total deductions	724,702	155,030	-	1,125,267
Change in net position	16,828	1,205,040	947	982,712
Net position at beginning of year	21,060	118,428	47,917	891,194
Net position at end of year	<u>\$ 37,888</u>	<u>\$ 1,323,468</u>	<u>\$ 48,864</u>	<u>\$ 1,873,906</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
District Board of Health				
Assets:				
Equity in pooled cash and cash equivalents	\$ 460,798	\$ 2,139,740	\$ 2,138,682	\$ 461,856
Liabilities:				
Accounts payable	\$ -	\$ 24,934	\$ -	\$ 24,934
Intergovernmental payable	3,099	70,790	3,099	70,790
Undistributed monies	437,645	2,000,315	2,115,529	322,431
Accrued wages and benefits	20,054	43,701	20,054	43,701
Total liabilities	\$ 460,798	\$ 2,139,740	\$ 2,138,682	\$ 461,856
Ashtabula County Metroparks				
Assets:				
Equity in pooled cash and cash equivalents	\$ 993,810	\$ 1,994,753	\$ 2,036,315	\$ 952,248
Liabilities:				
Accounts payable	\$ -	\$ 25,401	\$ -	\$ 25,401
Intergovernmental payable	449	568	449	568
Undistributed monies	990,453	1,965,103	2,032,958	922,598
Accrued wages and benefits	2,908	3,681	2,908	3,681
Total liabilities	\$ 993,810	\$ 1,994,753	\$ 2,036,315	\$ 952,248
Soil and Water				
Assets:				
Equity in pooled cash and cash equivalents	\$ 215,875	\$ 157,298	\$ 152,641	\$ 220,532
Liabilities:				
Accounts payable	\$ -	\$ 158	\$ -	\$ 158
Intergovernmental payable	294	356	294	356
Undistributed monies	213,681	154,480	150,447	217,714
Accrued wages and benefits	1,900	2,304	1,900	2,304
Total liabilities	\$ 215,875	\$ 157,298	\$ 152,641	\$ 220,532
Family and Children First				
Assets:				
Equity in pooled cash and cash equivalents	\$ 59,469	\$ 84,697	\$ 73,634	\$ 70,532
Liabilities:				
Accounts payable	\$ -	\$ 203	\$ -	\$ 203
Intergovernmental payable	105	126	105	126
Undistributed monies	58,684	83,552	72,849	69,387
Accrued wages and benefits	680	816	680	816
Total liabilities	\$ 59,469	\$ 84,697	\$ 73,634	\$ 70,532

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
Wildlife Conservation-Schools				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 4,352	\$ 4,352	\$ -
Liabilities:				
Undistributed monies	\$ -	\$ 4,352	\$ 4,352	\$ -
Metropolitan Housing Authority				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 123,351	\$ 123,351	\$ -
Liabilities:				
Undistributed monies	\$ -	\$ 123,351	\$ 123,351	\$ -
Ashtabula City Permit Fees				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,500	\$ 5,000	\$ 6,500	\$ -
Liabilities:				
Undistributed monies	\$ 1,500	\$ 5,000	\$ 6,500	\$ -
Inmate Agency				
Assets:				
Cash in segregated accounts	\$ 89,072	\$ 380,757	\$ 388,969	\$ 80,860
Liabilities:				
Undistributed monies	\$ 89,072	\$ 380,757	\$ 388,969	\$ 80,860
Undivided General Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 4,138,391	\$ 97,098,823	\$ 98,505,736	\$ 2,731,478
Receivables:				
Taxes	94,939,900	89,092,877	94,939,900	89,092,877
Special assessments	5,344,972	5,004,830	5,344,972	5,004,830
Total assets	\$ 104,423,263	\$ 191,196,530	\$ 198,790,608	\$ 96,829,185
Liabilities:				
Accounts payable	\$ -	\$ 4,413	\$ -	\$ 4,413
Intergovernmental payable	104,423,263	191,192,117	198,790,608	96,824,772
Total liabilities	\$ 104,423,263	\$ 191,196,530	\$ 198,790,608	\$ 96,829,185

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
Undivided Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,595,044	\$ 2,595,044	\$ -
Intergovernmental receivable	740,749	755,862	740,749	755,862
Total assets	<u>\$ 740,749</u>	<u>\$ 3,350,906</u>	<u>\$ 3,335,793</u>	<u>\$ 755,862</u>
Liabilities:				
Intergovernmental payable	<u>\$ 740,749</u>	<u>\$ 3,350,906</u>	<u>\$ 3,335,793</u>	<u>\$ 755,862</u>
Undivided Personal Property Tax				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ -</u>	<u>\$ 872,184</u>	<u>\$ 872,184</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental payable	<u>\$ -</u>	<u>\$ 872,184</u>	<u>\$ 872,184</u>	<u>\$ -</u>
Library and Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,262,169	\$ 3,262,169	\$ -
Intergovernmental receivable	1,569,703	1,636,730	1,569,703	1,636,730
Total assets	<u>\$ 1,569,703</u>	<u>\$ 4,898,899</u>	<u>\$ 4,831,872</u>	<u>\$ 1,636,730</u>
Liabilities:				
Intergovernmental payable	<u>\$ 1,569,703</u>	<u>\$ 4,898,899</u>	<u>\$ 4,831,872</u>	<u>\$ 1,636,730</u>
Economic Development				
Assets:				
Equity in pooled cash and cash equivalents	\$ 49,119	\$ 988,432	\$ 999,631	\$ 37,920
Receivables:				
Taxes	5,075	43,743	5,075	43,743
Total assets	<u>\$ 54,194</u>	<u>\$ 1,032,175</u>	<u>\$ 1,004,706</u>	<u>\$ 81,663</u>
Liabilities:				
Accounts payable	\$ -	\$ 80,912	\$ -	\$ 80,912
Intergovernmental payable	54,194	951,263	1,004,706	751
Total liabilities	<u>\$ 54,194</u>	<u>\$ 1,032,175</u>	<u>\$ 1,004,706</u>	<u>\$ 81,663</u>
Ohio Elections Commission				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ -</u>	<u>\$ 355</u>	<u>\$ 330</u>	<u>\$ 25</u>
Liabilities:				
Undistributed monies	<u>\$ -</u>	<u>\$ 355</u>	<u>\$ 330</u>	<u>\$ 25</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
Auto License				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 993,116	\$ 993,116	\$ -
Intergovernmental receivable	492,179	502,405	492,179	502,405
Total assets	<u>\$ 492,179</u>	<u>\$ 1,495,521</u>	<u>\$ 1,485,295</u>	<u>\$ 502,405</u>
Liabilities:				
Intergovernmental payable	<u>\$ 492,179</u>	<u>\$ 1,495,521</u>	<u>\$ 1,485,295</u>	<u>\$ 502,405</u>
Cigarette Tax				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ 415</u>	<u>\$ 16,038</u>	<u>\$ 16,233</u>	<u>\$ 220</u>
Liabilities:				
Intergovernmental payable	<u>\$ 415</u>	<u>\$ 16,038</u>	<u>\$ 16,233</u>	<u>\$ 220</u>
Township Gas Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,221,894	\$ 2,221,894	\$ -
Intergovernmental receivable	1,158,714	1,178,573	1,158,714	1,178,573
Total assets	<u>\$ 1,158,714</u>	<u>\$ 3,400,467</u>	<u>\$ 3,380,608</u>	<u>\$ 1,178,573</u>
Liabilities:				
Intergovernmental payable	<u>\$ 1,158,714</u>	<u>\$ 3,400,467</u>	<u>\$ 3,380,608</u>	<u>\$ 1,178,573</u>
Trailer Tax				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ 39,688</u>	<u>\$ 457,312</u>	<u>\$ 441,066</u>	<u>\$ 55,934</u>
Liabilities:				
Accounts payable	\$ -	\$ 8	\$ -	\$ 8
Intergovernmental payable	39,688	457,304	441,066	55,926
Total liabilities	<u>\$ 39,688</u>	<u>\$ 457,312</u>	<u>\$ 441,066</u>	<u>\$ 55,934</u>
Unclaimed Forfeited Land				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ -</u>	<u>\$ 132,310</u>	<u>\$ 52,839</u>	<u>\$ 79,471</u>
Liabilities:				
Undistributed monies	<u>\$ -</u>	<u>\$ 132,310</u>	<u>\$ 52,839</u>	<u>\$ 79,471</u>
Homestead and Rollback				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ -</u>	<u>\$ 2,083,569</u>	<u>\$ 2,083,569</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental payable	<u>\$ -</u>	<u>\$ 2,083,569</u>	<u>\$ 2,083,569</u>	<u>\$ -</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
Inheritance Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,643	\$ -	\$ 3,643
Liabilities:				
Intergovernmental payable	\$ -	\$ 3,643	\$ -	\$ 3,643
Prepayments				
Assets:				
Equity in pooled cash and cash equivalents	\$ 795,401	\$ 1,830,389	\$ 1,790,547	\$ 835,243
Liabilities:				
Intergovernmental payable	\$ 795,401	\$ 1,830,389	\$ 1,790,547	\$ 835,243
Recorders Housing Trust				
Assets:				
Equity in pooled cash and cash equivalents	\$ 99,537	\$ 377,355	\$ 380,602	\$ 96,290
Accounts receivable	1,399	971	1,399	971
Total assets	\$ 100,936	\$ 378,326	\$ 382,001	\$ 97,261
Liabilities:				
Accounts payable	\$ -	\$ 94,576	\$ -	\$ 94,576
Intergovernmental payable	100,936	283,750	382,001	2,685
Total liabilities	\$ 100,936	\$ 378,326	\$ 382,001	\$ 97,261
Public Defenders Indigent				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,132	\$ 30,972	\$ 30,567	\$ 2,537
Accounts receivable	2,672	2,110	2,672	2,110
Total assets	\$ 4,804	\$ 33,082	\$ 33,239	\$ 4,647
Liabilities:				
Accounts payable	\$ -	\$ 507	\$ -	\$ 507
Undistributed monies	4,804	32,575	33,239	4,140
Total liabilities	\$ 4,804	\$ 33,082	\$ 33,239	\$ 4,647

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
Payroll Clearing				
Assets:				
Equity in pooled cash and cash equivalents	\$ 686,433	\$ 10,730	\$ -	\$ 697,163
Liabilities				
Undistributed monies	\$ 686,433	\$ 10,730	\$ -	\$ 697,163
Court Agency				
Assets:				
Cash in segregated accounts	\$ 555,327	\$ 13,612,951	\$ 13,239,133	\$ 929,145
Liabilities:				
Undistributed monies	\$ 555,327	\$ 13,612,951	\$ 13,239,133	\$ 929,145
County Agency				
Assets:				
Cash in segregated accounts	\$ 222,573	\$ 2,679,918	\$ 2,137,582	\$ 764,909
Liabilities:				
Undistributed monies	\$ 222,573	\$ 2,679,918	\$ 2,137,582	\$ 764,909
Law Library				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,526	\$ -	\$ -	\$ 1,526
Liabilities:				
Intergovernmental payable	\$ 1,526	\$ -	\$ -	\$ 1,526
Significant Areas				
Assets:				
Equity in pooled cash and cash equivalents	\$ 26,170	\$ 22,620	\$ 42,133	\$ 6,657
Liabilities:				
Undistributed monies	\$ 26,170	\$ 22,620	\$ 42,133	\$ 6,657
Veterans Service Donations				
Assets:				
Equity in pooled cash and cash equivalents	\$ 570	\$ 515	\$ -	\$ 1,085
Liabilities:				
Undistributed monies	\$ 570	\$ 515	\$ -	\$ 1,085
Insurances				
Assets:				
Equity in pooled cash and cash equivalents	\$ 10,305	\$ -	\$ -	\$ 10,305
Liabilities:				
Undistributed monies	\$ 10,305	\$ -	\$ -	\$ 10,305

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
All Agency Funds				
Assets:				
Equity in pooled cash and cash equivalents	\$ 7,581,139	\$ 117,506,661	\$ 118,823,135	\$ 6,264,665
Cash in segregated accounts	866,972	16,673,626	15,765,684	1,774,914
Receivables:				
Taxes	94,944,975	89,136,620	94,944,975	89,136,620
Accounts	4,071	3,081	4,071	3,081
Special assessments	5,344,972	5,004,830	5,344,972	5,004,830
Intergovernmental receivable	3,961,345	4,073,570	3,961,345	4,073,570
Total assets	<u>\$ 112,703,474</u>	<u>\$ 232,398,388</u>	<u>\$ 238,844,182</u>	<u>\$ 106,257,680</u>
Liabilities:				
Accounts payable	\$ -	\$ 231,112	\$ -	\$ 231,112
Accrued wages and benefits	25,542	50,502	25,542	50,502
Intergovernmental payable	109,380,715	210,907,890	218,418,429	101,870,176
Undistributed monies	3,297,217	21,208,884	20,400,211	4,105,890
Total liabilities	<u>\$ 112,703,474</u>	<u>\$ 232,398,388</u>	<u>\$ 238,844,182</u>	<u>\$ 106,257,680</u>

STATISTICAL SECTION

Statistical Section

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

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

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

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

	2018	2017	2016	2015	2014
Governmental activities:					
Net investment in capital assets	\$ 131,413,415	\$ 130,292,101	\$ 129,784,532	\$ 127,517,196	\$ 125,996,209
Restricted for:					
Capital projects	2,564,540	2,643,794	2,551,809	2,710,345	2,949,379
Debt service	-	-	-	274,611	279,711
Roads and bridges	1,083,745	3,136,405	3,456,399	3,366,857	3,313,360
Health and human services	5,385,697	7,019,048	7,059,979	2,167,987	908,928
Grant programs	3,030,046	4,632,752	4,548,447	4,408,786	4,178,747
Community development	4,458,157	3,958,499	3,783,150	4,096,322	3,876,794
Real estate assessment	1,191,637	1,776,648	1,633,627	1,432,052	1,200,239
Other purposes	1,320,611	3,103,998	3,502,886	8,336,609	3,423,574
Unrestricted (deficit)	(26,813,468)	(30,178,427)	(5,669,950)	(4,359,221)	231,265
Total governmental activities net position	123,634,380	126,384,818	150,650,879	149,951,544	146,358,206
Business-type activities:					
Net investment in capital assets	19,707,001	19,018,635	17,624,079	16,719,350	16,273,676
Restricted	527,151	507,060	266,611	539,295	366,247
Unrestricted	9,049,992	8,116,888	8,399,468	8,207,223	7,606,200
Total business-type activities net position	29,284,144	27,642,583	26,290,158	25,465,868	24,246,123
Primary government:					
Net investment in capital assets	151,120,416	149,310,736	147,408,611	144,236,546	142,269,885
Restricted	19,561,584	26,778,204	26,802,908	27,332,864	20,496,979
Unrestricted (deficit)	(17,763,476)	(22,061,539)	2,729,518	3,848,002	7,837,465
Total primary government net position	\$ 152,918,524	\$ 154,027,401	\$ 176,941,037	\$ 175,417,412	\$ 170,604,329

Note: 2017 net position has been restated due to the implementation of GASB Statement No. 75.

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

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

	2018	2017	2016	2015	2014
Expenses:					
Governmental activities:					
General government:					
Legislative and executive	\$ 11,621,927	\$ 11,778,024	\$ 10,372,652	\$ 9,941,789	\$ 10,305,234
Judicial	7,533,340	7,276,305	6,771,150	5,691,952	5,621,018
Public safety	12,898,773	12,227,243	11,162,207	10,588,216	10,173,458
Public works	7,396,538	7,301,553	7,240,104	6,738,550	8,923,032
Health	20,382,002	19,260,104	17,239,570	17,670,371	16,988,104
Human services	35,887,339	34,249,473	31,381,676	28,915,096	30,061,719
Conservation and recreation	283,976	278,149	265,947	341,895	262,862
Interest and fiscal charges	593,228	597,892	607,792	622,948	643,325
Total governmental activities expenses	<u>96,597,123</u>	<u>92,968,743</u>	<u>85,041,098</u>	<u>80,510,817</u>	<u>82,978,752</u>
Business-type activities:					
Sewer	3,344,637	3,108,491	2,564,836	2,479,357	2,307,012
Water	4,139,796	4,094,807	4,055,451	3,858,151	3,954,211
Geneva State Park Lodge	<u>1,272,515</u>	<u>800,100</u>	<u>1,460,530</u>	<u>956,746</u>	<u>1,085,669</u>
Total business-type activities expenses	<u>8,756,948</u>	<u>8,003,398</u>	<u>8,080,817</u>	<u>7,294,254</u>	<u>7,346,892</u>
Total primary government expenses	<u>105,354,071</u>	<u>100,972,141</u>	<u>93,121,915</u>	<u>87,805,071</u>	<u>90,325,644</u>
Program revenues:					
Governmental activities:					
Charges for services:					
General government:					
Legislative and executive	4,334,097	4,273,344	4,207,177	4,073,973	3,947,024
Judicial	1,978,083	1,960,075	1,896,540	1,999,793	2,010,996
Public safety	1,680,322	1,826,632	1,734,418	1,731,663	1,693,111
Public works	459,715	484,667	600,287	401,334	341,125
Health	778,912	763,782	419,840	405,295	369,254
Human services	3,325,886	3,579,735	3,471,500	3,685,426	3,903,972
Operating grants and contributions:					
General government:					
Legislative and executive	1,650,505	1,176,493	358,013	1,378,660	2,216,218
Judicial	689,033	52,990	689,025	503,486	491,399
Public safety	2,584,419	2,103,104	1,948,327	1,709,885	1,957,978
Public works	7,023,718	6,604,806	7,009,891	6,839,979	6,618,097
Health	9,581,254	7,537,009	6,463,688	6,257,971	6,860,966
Human services	23,090,930	22,499,764	18,654,022	18,898,363	17,853,119
Capital grants and contributions:					
General government:					
Legislative and executive	-	-	-	95,254	-
Public works	634,199	170,146	2,291,595	664,283	2,927,945
Human services	<u>54,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities program revenues	<u>\$ 57,865,359</u>	<u>\$ 53,032,547</u>	<u>\$ 49,744,323</u>	<u>\$ 48,645,365</u>	<u>\$ 51,191,204</u>

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

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

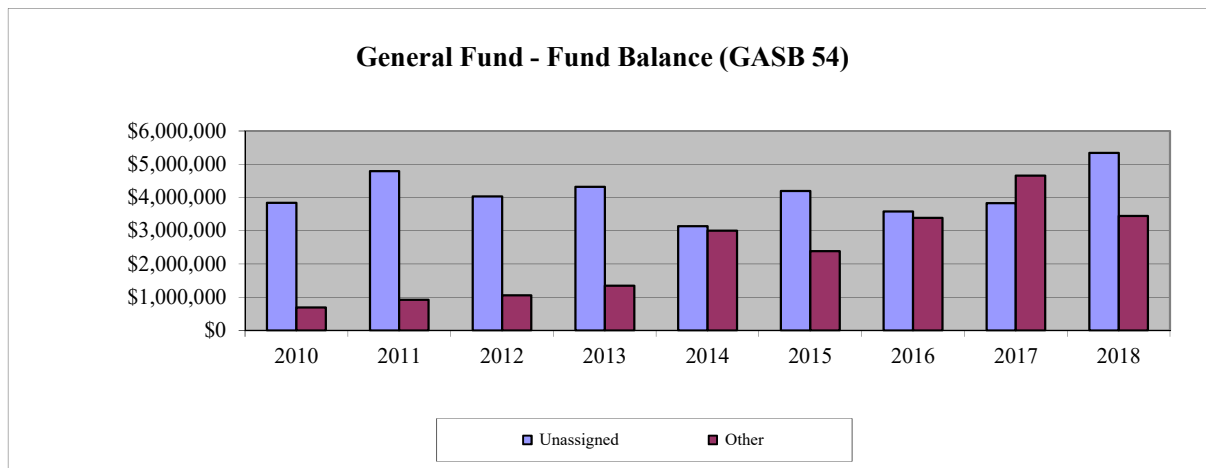
	2018	2017	2016	2015	2014
Business-type activities:					
Charges for services					
Sewer	\$ 3,275,763	\$ 2,928,483	\$ 2,489,085	\$ 2,606,953	\$ 3,043,091
Water	4,357,011	4,237,632	4,066,332	4,236,116	4,111,987
Geneva State Park Lodge	163,357	141,667	91,470	-	-
Operating grants and contributions	524,373	355,094	492,624	514,160	380,100
Capital grants and contributions	787,383	1,035,389	778,750	236,881	200,010
Total business-type activities					
program revenues	9,107,887	8,698,265	7,918,261	7,594,110	7,735,188
Total primary government					
program revenues	66,973,246	61,730,812	57,662,584	56,239,475	58,926,392
Net (expense)/revenue:					
Governmental activities	(38,731,764)	(39,936,196)	(35,296,775)	(31,865,452)	(31,787,548)
Business-type activities	350,939	694,867	(162,556)	299,856	388,296
Total primary government					
net (expense)/revenue	(38,380,825)	(39,241,329)	(35,459,331)	(31,565,596)	(31,399,252)
General revenues and other changes in net position:					
Governmental activities:					
Property taxes levied for:					
General purposes	3,071,233	3,076,345	3,153,806	3,140,155	3,173,122
Health	7,012,532	7,308,470	7,461,680	6,938,577	6,917,699
Human services	5,142,180	5,286,059	5,413,836	5,000,933	4,212,299
Capital outlay	-	-	-	-	-
Debt service	846,968	848,601	869,375	866,359	875,312
Permissive sales tax imposed for:					
General purposes	10,518,656	10,398,537	10,802,770	10,852,990	11,232,889
Grants and entitlements not					
restricted to specific programs	4,203,223	7,259,188	4,629,724	4,931,901	5,140,961
Investment earnings	927,002	558,173	198,544	405,953	469,420
Miscellaneous	4,816,304	4,792,630	4,074,542	3,919,422	4,162,940
Transfers & contributions	(556,772)	(990,961)	(608,167)	(597,500)	(554,800)
Extraordinary item	-	-	-	-	-
Total governmental activities	35,981,326	38,537,042	35,996,110	35,458,790	35,629,842
Business-type activities:					
Investment earnings	60,174	33,169	14,155	6,255	5,623
Miscellaneous	623,676	205,489	314,524	266,134	264,302
Bed tax	50,000	50,000	50,000	50,000	50,000
Transfers & contributions	556,772	990,961	608,167	597,500	554,800
Total business-type activities	1,290,622	1,279,619	986,846	919,889	874,725
Total primary government	37,271,948	39,816,661	36,982,956	36,378,679	36,504,567
Change in net position:					
Governmental activities	(2,750,438)	(1,399,154)	699,335	3,593,338	3,842,294
Business-type activities	1,641,561	1,974,486	824,290	1,219,745	1,263,021
Total primary government					
change in net position	\$ (1,108,877)	\$ 575,332	\$ 1,523,625	\$ 4,813,083	\$ 5,105,315

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

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

	2018	2017	2016	2015	2014
General fund:					
Nonspendable	\$ 638,356	\$ 544,733	\$ 503,102	\$ 733,582	\$ 715,696
Restricted	-	-	-	-	-
Committed	1,666,255	1,035,345	1,072,642	742,521	615,075
Assigned	1,135,708	3,080,412	1,810,896	904,095	1,666,129
Unassigned	5,340,394	3,824,615	3,580,816	4,198,410	3,135,762
Reserved	n/a	n/a	n/a	n/a	n/a
Unreserved	n/a	n/a	n/a	n/a	n/a
<i>Total general fund</i>	<u>8,780,713</u>	<u>8,485,105</u>	<u>6,967,456</u>	<u>6,578,608</u>	<u>6,132,662</u>
All other governmental funds:					
Nonspendable	\$ 2,008,637	\$ 2,238,653	\$ 2,529,353	\$ 2,490,116	\$ 2,617,389
Restricted	35,189,356	34,328,114	31,490,274	31,503,253	30,658,848
Committed	491,429	427,891	557,024	493,522	630,272
Assigned	-	-	-	-	-
Unassigned (deficit)	(62,872)	(30,903)	(25,512)	(17,007)	(29,938)
Reserved	n/a	n/a	n/a	n/a	n/a
Unreserved, undesignated,					
Reported in:					
Special revenue funds	n/a	n/a	n/a	n/a	n/a
Debt service fund	n/a	n/a	n/a	n/a	n/a
Capital projects funds	n/a	n/a	n/a	n/a	n/a
<i>Total all other governmental funds</i>	<u>37,626,550</u>	<u>36,963,755</u>	<u>34,551,139</u>	<u>34,469,884</u>	<u>33,876,571</u>
<i>Total governmental funds</i>	<u>\$ 46,407,263</u>	<u>\$ 45,448,860</u>	<u>\$ 41,518,595</u>	<u>\$ 41,048,492</u>	<u>\$ 40,009,233</u>

(1) The County implemented GASB Statement No. 54 in 2010



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

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

	2018	2017	2016	2015	2014
Revenues:					
Property taxes	\$ 16,995,673	\$ 17,348,251	\$ 17,007,843	\$ 16,020,699	\$ 15,161,402
Permissive sales taxes	10,507,796	10,572,193	10,851,793	10,698,746	10,252,269
Charges for services	11,236,540	11,586,752	11,257,666	11,221,217	11,452,457
Licenses and permits	189,113	187,254	184,926	165,321	118,556
Fines and forfeitures	731,958	666,805	679,637	709,779	670,520
Intergovernmental	48,646,421	46,879,145	41,952,427	40,866,642	42,472,247
Special assessments	413,081	202,851	375,950	414,862	259,586
Interest	1,048,176	676,026	339,569	560,758	570,931
Contributions and donations	61,353	36,377	15,792	35,626	12,964
Other	4,458,572	4,377,968	3,540,905	3,424,393	3,593,207
Total revenues	94,288,683	92,533,622	86,206,508	84,118,043	84,564,139
Expenditures:					
Current:					
General government:					
Legislative and executive	10,532,920	10,494,983	9,530,818	9,982,748	10,030,820
Judicial	6,962,611	6,600,477	6,525,163	5,726,483	5,575,064
Public safety	11,551,865	11,585,961	10,369,195	10,696,424	10,398,540
Public works	7,903,113	6,791,089	9,623,308	7,688,252	10,133,780
Health	19,644,815	18,000,216	17,123,492	17,176,128	16,657,254
Human services	33,852,331	32,740,885	30,016,071	28,892,652	29,695,371
Conservation and recreation	283,976	278,149	265,947	341,895	262,862
Capital outlay	471,165	304,047	565,683	473,944	1,299,800
Debt service:					
Principal retirement	1,154,419	959,091	964,438	960,608	953,502
Interest and fiscal charges	621,898	624,222	637,715	653,897	673,388
Payment to refunded bond escrow agent	-	-	-	-	-
Total expenditures	92,979,113	88,379,120	85,621,830	82,593,031	85,680,381
Excess of revenues over (under) expenditures	1,309,570	4,154,502	584,678	1,525,012	(1,116,242)
Other financing sources (uses):					
Inception of capital lease	-	-	-	150,625	-
Proceeds of refunding bonds issued	-	-	-	-	-
Premium on refunding bonds issued	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Proceeds of bonds	-	900,000	-	-	-
Proceeds of loans	229,405	-	100,000	50,000	-
Proceeds of notes	-	-	375,000	-	-
Contributions to lodge	(356,772)	(481,711)	(297,168)	(250,000)	(250,000)
Proceeds from sale of capital assets	-	2,350	90,647	11,122	9,382
Transfers in	1,947,728	1,444,048	1,581,480	1,725,477	1,926,864
Transfers out	(2,171,528)	(2,088,924)	(1,964,534)	(2,172,977)	(2,336,464)
Total other financing sources (uses)	(351,167)	(224,237)	(114,575)	(485,753)	(650,218)
Extraordinary item	-	-	-	-	-
Net change in fund balances	\$ 958,403	\$ 3,930,265	\$ 470,103	\$ 1,039,259	\$ (1,766,460)
Debt service as a percentage of noncapital expenditures	1.9%	1.8%	1.9%	2.0%	1.9%

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

15.9%

0.8%

1.0%

0.8%

1.6%

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
2018	\$ 1,436,786,980	\$ 331,749,190	\$ 5,052,960,486	\$ 127,694,570	\$ 145,107,466
2017	1,381,487,020	315,092,850	4,847,371,057	115,040,940	130,728,341
2016	1,380,084,800	329,755,950	4,885,259,286	110,918,420	126,043,659
2015	1,377,097,030	320,880,580	4,851,364,600	107,950,050	122,670,511
2014	1,359,475,900	356,435,870	4,902,605,057	98,378,680	111,793,955
2013	1,354,604,520	343,315,880	4,851,201,143	91,285,630	103,733,670
2012	1,352,676,560	313,264,790	4,759,832,429	88,675,130	100,767,193
2011	1,455,627,750	334,894,990	5,115,779,257	87,490,730	99,421,284
2010	1,454,018,350	338,667,620	5,121,959,914	82,896,240	94,200,273
2009	1,441,613,360	330,250,650	5,062,468,600	84,441,360	95,956,091

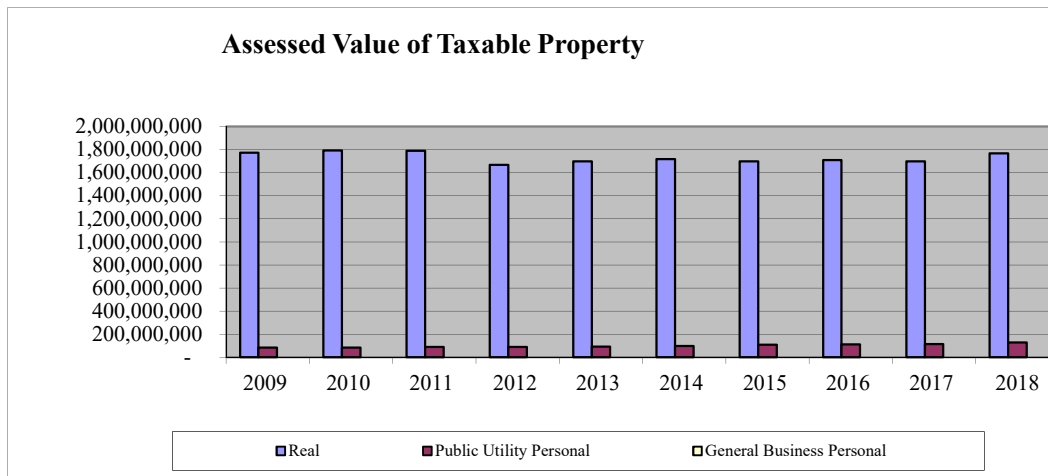
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

Assessed Value	Total		Weighted Average Tax Rate
	Estimated Actual Value	Ratio	
\$ 1,896,230,740	\$ 5,198,067,952	36.48%	10.159228
1,811,620,810	4,978,099,398	36.39%	10.328169
1,820,759,170	5,011,302,945	36.33%	10.314494
1,805,927,660	4,974,035,111	36.31%	9.814403
1,814,290,450	5,014,399,012	36.18%	9.825686
1,789,206,030	4,954,934,813	36.11%	9.288593
1,754,616,480	4,860,599,622	36.10%	9.278699
1,878,013,470	5,215,200,541	36.01%	9.260835
1,875,582,210	5,216,160,187	35.96%	8.806351
1,856,305,370	5,158,424,691	35.99%	8.782952



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

Collection Year	2018	2017	2016	2015	2014
Unvoted Millage					
Operating	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97
Permanent Improvement	-	-	-	-	-
Debt	0.54	0.54	0.54	0.54	0.54
Voted Millage - by levy					
1985 MHRS (648 Board) Operating - 5 years					
Residential/Agricultural Real	-	-	-	0.271131	0.273894
Commercial/Industrial and Public Utility Real	-	-	-	0.444237	0.407394
General Business and Public Utility Personal	-	-	-	0.60	0.60
1990 MRDD (169 Board) Operating - 5 years					
Residential/Agricultural Real	0.220368	0.227455	0.226800	0.225942	0.228245
Commercial/Industrial and Public Utility Real	0.383121	0.383892	0.378566	0.373731	0.342735
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	0.50
1997 MRDD (169 Board) Operating - continuing					
Residential/Agricultural Real	0.867009	0.894890	0.892312	0.888938	0.898000
Commercial/Industrial and Public Utility Real	1.253087	1.255610	1.238191	1.222376	1.120997
General Business and Public Utility Personal	1.33	1.33	1.33	1.33	1.33
1999 MRDD (169 Board) Operating - 10 years					
Residential/Agricultural Real	1.303774	1.345700	1.341824	1.336750	1.350376
Commercial/Industrial and Public Utility Real	1.884342	1.888136	1.861942	1.838160	1.685710
General Business and Public Utility Personal	2.00	2.00	2.00	2.00	2.00
2000 Senior Services - 5 years					
Residential/Agricultural Real	-	-	-	0.768323	0.776155
Commercial/Industrial and Public Utility Real	-	-	-	0.919080	0.842855
General Business and Public Utility Personal	-	-	-	1.00	1.00
2003 MRDD (169 Board) Operating - 7 years					
Residential/Agricultural Real	1.172601	1.210309	1.206823	1.202260	1.214516
Commercial/Industrial and Public Utility Real	1.327326	1.330000	1.330000	1.330000	0.020646
General Business and Public Utility Personal	1.33	1.33	1.33	1.33	1.33
2007 Children Services Operating - 5 years					
Residential/Agricultural Real	1.689602	1.743936	1.738913	1.732339	1.750000
Commercial/Industrial and Public Utility Real	1.746482	1.750000	1.750000	1.750000	1.750000
General Business and Public Utility Personal	1.75	1.75	1.75	1.75	1.75
2014 Children Services Operating - 5 years					
Residential/Agricultural Real	0.482743	0.498267	0.496832	0.494954	-
Commercial/Industrial and Public Utility Real	0.498995	0.500000	0.500000	0.500000	-
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	-

2013	2012	2011	2010	2009
\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97
-	-	-	-	0.01
0.54	0.54	0.54	0.54	0.54

0.273606	0.273381	0.254043	0.253733	0.253477
0.405118	0.404546	0.373808	0.368142	0.365758
0.60	0.60	0.60	0.60	0.60

0.228005	0.227818	0.211702	0.211444	0.211231
0.340820	0.340339	0.314480	0.309713	0.307708
0.50	0.50	0.50	0.50	0.50

0.897054	0.896318	0.832915	0.831899	0.831058
1.114733	1.113162	1.028583	1.012991	1.006433
1.33	1.33	1.33	1.33	1.33

1.348954	1.347848	1.252504	1.250976	1.249712
1.676290	1.673928	1.546742	1.523296	1.513434
2.00	2.00	2.00	2.00	2.00

0.775337	0.774701	0.719900	0.719022	0.718296
0.838145	0.836964	0.773371	0.761648	0.756717
1.00	1.00	1.00	1.00	1.00

1.213237	1.212241	1.126490	1.125116	1.123980
1.295262	1.293435	1.195159	1.177042	1.169421
1.33	1.33	1.33	1.33	1.33

1.750000	1.750000	1.633378	1.631386	1.629740
1.750000	1.750000	1.661905	1.636712	1.626115
1.75	1.75	1.75	1.75	1.75

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

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

Collection Year	2018	2017	2016	2015	2014
Voted Millage - by levy					
2015 MHRS (648 Board) Operating - 5 years					
Residential/Agricultural Real	\$ 0.581306	\$ 0.600000	\$ 0.600000	\$ -	\$ -
Commercial/Industrial and Public Utility Real	0.598794	0.600000	0.600000	-	-
General Business and Public Utility Personal	0.60	0.60	0.60	-	-
2015 Senior Services - 5 years					
Residential/Agricultural Real	0.968844	1.000000	1.000000	-	-
Commercial/Industrial and Public Utility Real	0.997990	1.000000	1.000000	-	-
General Business and Public Utility Personal	1.00	1.00	1.00	-	-
Total voted millage by type of property					
Residential/Agricultural Real	7.286247	7.520557	7.503504	6.920637	6.491186
Commercial/Industrial and Public Utility Real	8.690137	8.707638	8.658699	8.377584	7.452231
General Business and Public Utility Personal	9.01	9.01	9.01	9.01	8.51
Total millage by type of property					
Residential/Agricultural Real	9.796247	10.030557	10.013504	9.430637	9.001186
Commercial/Industrial and Public Utility Real	11.200137	11.217638	11.168699	10.887584	9.962231
General Business and Public Utility Personal	11.52	11.52	11.52	11.52	11.02

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

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

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

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

2013	2012	2011	2010	2009
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6.486193	6.482307	6.030932	6.023576	6.017494
7.420367	7.412374	6.894048	6.789544	6.745586
8.51	8.51	8.51	8.51	8.51
8.996193	8.992307	8.540932	8.533576	8.537494
9.930367	9.922374	9.404048	9.299544	9.265586
11.02	11.02	11.02	11.02	11.03

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

Collection Year	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<i>In County School Districts:</i>										
Ashtabula Area City Schools	\$ 49.15	\$ 50.85	\$ 50.85	\$ 50.85	\$ 50.85	\$ 50.85	\$ 52.00	\$ 52.00	\$ 52.50	\$ 52.50
Buckeye Local Schools	45.31	45.31	45.31	45.21	45.21	45.21	45.31	45.31	45.31	45.31
Conneaut Area City Schools	40.59	36.39	36.39	36.39	36.39	37.63	37.63	37.63	37.63	37.63
Geneva Area City Schools	50.24	50.74	50.74	50.74	50.74	50.74	51.64	51.64	51.64	52.01
Grand Valley Local Schools	45.51	48.01	48.01	48.01	48.01	48.01	48.01	48.01	50.01	50.01
Jefferson Area Local Schools	51.37	52.73	52.73	52.73	52.73	52.73	54.73	54.73	54.73	54.73
Pymatuning Valley Local Schools	33.33	34.73	34.93	34.13	35.03	35.93	35.33	35.33	35.05	37.84
<i>Out of County School Districts:</i>										
Berkshire Local Schools	52.30	52.30	50.20	50.20	50.20	50.20	50.20	50.20	50.20	50.20
<i>Joint Vocational School Districts:</i>										
Join Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<i>Cities:</i>										
Ashtabula	13.31	13.31	11.81	11.81	9.31	9.31	9.31	9.31	9.31	9.31
Conneaut	12.88	12.88	13.51	9.91	9.91	7.26	7.90	7.90	7.90	8.10
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
<i>Villages:</i>										
Andover	11.85	11.85	11.85	11.35	11.35	11.35	11.35	11.35	11.35	11.35
Geneva-on-the-lake	15.33	15.33	15.33	13.83	13.83	13.83	17.13	17.13	17.13	17.35
Jefferson	9.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53
North Kingsville	6.28	6.28	6.28	6.28	6.28	6.28	5.18	5.18	5.18	5.60
Roaming Shores	10.00	10.00	10.00	10.40	7.40	7.70	7.70	7.70	7.70	7.70
Rock Creek	10.38	10.38	10.38	10.38	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	7.06	7.06	5.06	5.06	5.06	5.06	6.06	6.06	6.06	6.06
<i>Townships:</i>										
Andover	1.35	1.35	1.35	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Andover (Excluding Vill)	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48
Ashtabula	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	19.01	19.01	19.01	19.01	18.01	18.01	17.01	17.01	16.01	15.51
Austinburg	9.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	6.08	7.08	7.08	7.08	7.08	7.08	6.58	6.58	6.58	6.58
Colebrook	10.13	10.13	10.13	8.23	8.23	8.23	8.23	8.23	8.23	8.23
Denmark	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39
Dorset	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	12.98	12.98
Geneva	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	9.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	8.88	8.38	8.38	8.38	8.18	8.18	7.48	7.48	7.48	7.48
Hartsgrove	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38
Jefferson	2.50	2.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Jefferson (Excluding Vill)	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48
Kingsville	13.68	13.68	15.18	15.18	15.18	13.18	13.18	13.18	13.18	13.18
Lenox	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98

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

Collection Year	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Monroe	13.68	13.68	13.68	13.68	13.68	13.68	13.68	13.68	11.68	14.18
Morgan	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Villages)	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.92
Orwell (Excluding Vill)	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Pierpont	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68
Plymouth	12.78	12.78	12.78	12.78	11.28	11.28	11.28	11.28	11.28	11.28
Richmond	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08
Rome	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68
Trumbull	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Wayne	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	13.58
Williamsfield	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44
Windsor	15.98	15.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
<i>Ambulance Districts</i>										
Jefferson Ambulance District	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Northwest Ambulance District	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
South Central Ambulance District	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.50
<i>Parks</i>										
Ashtabula Township	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18
Conneaut Township	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.64
Geneva Township	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Ashtabula County Metro Parks	0.50	0.50	0.50	-	-	-	-	-	-	-
<i>Cemeteries</i>										
Geneva Union	1.14	1.14	1.14	1.14	0.64	0.64	0.64	0.64	0.64	0.64
Jefferson Oakdale Union	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<i>Libraries</i>										
Andover Public Library	0.50	0.50	0.50	0.50	0.50	-	-	-	-	-
Ashtabula Co District Library	1.25	1.25	1.25	1.25	1.25	-	-	-	-	-
Conneaut Public Library	1.90	1.90	1.90	1.90	-	-	-	-	-	-
Grand Valley Public Library	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-
Harbor Topky Library	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2.00
Kingsville Public Library	2.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Rock Creek Library	1.50	1.50	1.50	1.50	-	-	-	-	-	-
<i>Recreational Districts</i>										
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
2018	\$ -	\$ -	n/a	\$ -	\$ -	n/a
2017	-	-	n/a	-	-	n/a
2016	-	-	n/a	-	-	n/a
2015	-	-	n/a	1,687	1,687	n/a
2014	-	-	n/a	3,517	3,517	n/a
2013	-	-	n/a	4,938	4,938	n/a
2012	-	-	n/a	-	-	n/a
2011	-	-	n/a	7,425	7,425	n/a
2010	74,432	73,958	99.36	3,284	77,242	103.78
2009	183,746	181,033	98.52	3,687	184,720	100.53

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

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

n/a indicates that the information was not available.

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

Collection Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2018	\$19,291,645	\$ 18,232,861	94.51%	\$ 855,624	\$19,088,485	98.95%	\$ 2,143,129	11.1%
2017	19,042,162	17,918,712	94.10%	679,148	18,597,860	97.67%	2,093,714	11.0%
2016	18,870,933	17,869,060	94.69%	727,460	18,596,520	98.55%	1,866,315	9.9%
2015	17,940,576	16,944,760	94.45%	704,388	17,649,148	98.38%	1,669,500	9.3%
2014	16,901,274	15,854,683	93.81%	766,305	16,620,988	98.34%	1,615,712	9.6%
2013	16,618,492	15,638,057	94.10%	905,470	16,543,527	99.55%	1,376,359	8.3%
2012	16,423,461	15,309,996	93.22%	813,973	16,123,969	98.18%	1,688,888	10.3%
2011	16,503,739	15,548,138	94.21%	913,737	16,461,875	99.75%	1,084,241	6.6%
2010	16,626,777	15,492,475	93.18%	818,657	16,311,132	98.10%	1,071,405	6.4%
2009	16,443,590	15,502,626	94.28%	778,643	16,281,269	99.01%	637,391	3.9%

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
2018 and 2009 (1)

Name of Taxpayer	2018	
	Assessed Value	Percent of Real Property Assessed Value
CCA Western Properties, Inc.	\$ 25,051,460	1.42%
Cristal USA Inc.	5,855,250	0.33%
Norfolk Southern Combined	5,766,510	0.33%
Sanifill of Ohio Inc.	5,064,870	0.29%
Pinney Dock	4,624,460	0.26%
Supervalu Holdings Inc.	4,447,950	0.25%
Saybrook Investment Corporation	4,346,450	0.25%
Roni Lee LLC	4,161,090	0.24%
First Energy Generation	2,633,820	0.15%
Wal-Mart Real Estate	2,495,010	0.14%
Totals	<u>\$ 64,446,870</u>	<u>3.66%</u>
Total Assessed Valuation	<u>\$ 1,768,536,170</u>	

Name of Taxpayer	2009	
	Assessed Value	Percent of Real Property Assessed Value
Cabot Ashtabula 23 LLC	\$ 15,528,680	0.88%
Norfolk Southern Combined	5,418,060	0.31%
ABC Chemicals Inc.	4,721,040	0.27%
Walmart Real Estate	3,861,840	0.22%
Roni Lee LLC	3,232,160	0.18%
Lowes Home Centers	2,529,840	0.14%
E&L Investors	2,437,560	0.14%
Donald Andrus	2,321,540	0.13%
HD Development	1,974,390	0.11%
Millwork Properties II	1,909,410	0.11%
Totals	<u>\$ 43,934,520</u>	<u>2.49%</u>
Total Assessed Valuation	<u>\$ 1,771,864,010</u>	

(1) The amounts presented represent the assessed values upon which 2018 and 2009 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2018 and 2009 (1)

Name of Taxpayer	2018	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$ 54,448,410	42.64%
American Transmission	29,101,690	22.79%
Aqua Ohio	25,768,820	20.18%
East Ohio Gas	9,325,510	7.30%
Ohio Edison	7,909,210	6.19%
Orwell Natural Gas Co. Inc.	888,790	0.70%
Eastern Natural Gas Co.	116,570	0.09%
Columbia Gas Trans Corp.	22,870	0.02%
Cobra Pipeline Co. Ltd.	9,400	0.01%
Village Energy Cooperative Assoc. Inc.	4,930	0.00%
Total	\$ 127,596,200	99.92%
Total Assessed Valuation	\$ 127,694,570	
Name of Taxpayer	2009	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$ 40,406,940	47.85%
Ohio American Water	12,711,750	15.05%
First Energy Generation	11,553,190	13.68%
American Transmission	5,721,230	6.78%
Ohio Edison Co.	5,343,270	6.33%
East Ohio Gas	4,399,210	5.21%
Aqua Ohio, Inc.	1,940,130	2.30%
Orwell Natural Gas Co. Inc.	542,860	0.64%
Eastern Natural Gas Co.	83,810	0.10%
Camplands Water LLC	44,370	0.05%
Total	\$ 82,746,760	97.99%
Total Assessed Valuation	\$ 84,441,360	

(1) The amounts presented represent the assessed values upon which 2018 and 2009 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

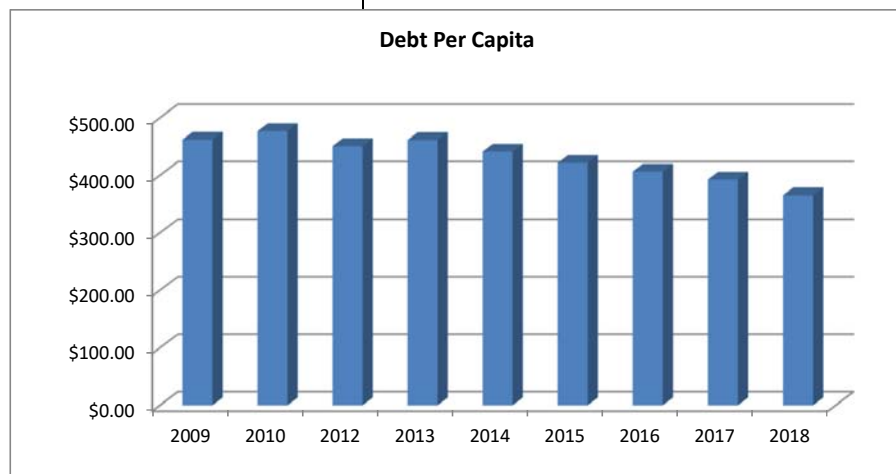
Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	General Obligation Notes	Other	General Obligation Notes	Revenue Bonds	OWDA Loans
2018	\$ 16,352,607	\$ -	\$ 901,850	\$ -	\$ 7,211,352	\$ 9,679,244
2017	17,391,583	-	1,213,886	-	7,948,933	10,436,027
2016	17,342,885	-	1,392,593	-	8,933,714	11,162,549
2015	18,186,572	-	1,000,996	-	9,650,095	11,860,055
2014	19,027,702	-	895,630	-	10,355,675	12,529,737
2013	19,893,832	-	930,668	-	11,044,556	13,196,372
2012	12,221,192	6,425,408	601,570	-	10,955,739	13,871,345
2011	6,059,400	-	909,467	6,709,659	17,007,269	14,585,046
2010	6,296,345	-	1,093,522	7,000,000	17,517,099	15,267,261
2009	3,524,357	-	513,505	7,330,000	18,002,429	15,907,119

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

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

n/a indicates that the information was not available.

OPWC Loans	Equipment Loan	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 1,136,773	\$ 336,537	\$ 35,618,363	n/a	\$ 365.34
985,268	420,671	38,396,368	1.06%	392.57
1,094,629	-	39,926,370	1.18%	406.45
865,428	-	41,563,146	1.23%	421.40
950,545	-	43,759,289	1.29%	441.23
989,641	-	46,055,069	1.41%	461.42
1,181,031	-	45,256,285	1.42%	450.81
1,269,165	-	46,540,006	1.56%	458.36
1,216,704	-	48,390,931	1.67%	476.77
1,274,956	-	46,552,366	1.60%	461.98



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
2018	97,493	\$ 5,198,067,952	\$ 16,352,607	0.315%	\$ 167.73
2017	97,807	4,978,099,398	17,391,583	0.349%	177.82
2016	98,231	5,011,302,945	17,342,885	0.346%	176.55
2015	98,632	4,974,035,111	18,186,572	0.366%	184.39
2014	99,175	5,014,399,012	19,027,702	0.379%	191.86
2013	99,811	4,954,934,813	19,893,832	0.401%	199.32
2012	100,389	4,860,599,622	18,646,600	0.384%	185.74
2011	101,536	5,215,200,541	12,769,059	0.245%	125.76
2010	101,497	5,216,160,187	13,296,345	0.255%	131.00
2009	100,648	5,158,424,691	10,854,357	0.210%	107.84

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, 2018

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
Direct - Ashtabula County			
General Obligation Bonds	\$ 16,352,607	100.00%	\$ 16,352,607
OPWC Loans	168,428	100.00%	168,428
Long-term Notes	491,451	100.00%	491,451
Total Direct - Ashtabula County	17,012,486		17,012,486
Overlapping			
Cities Wholly Within the County	6,437,745	100.00%	6,437,745
Villages Wholly Within the County	6,250,759	100.00%	6,250,759
Townships Wholly Within the County	3,755,774	100.00%	3,755,774
School Districts Wholly Within the County	60,345,036	100.00%	60,345,036
Park Districts Wholly Within the County	75,000	100.00%	75,000
Library Districts Wholly Within the County	3,069,246	100.00%	3,069,246
Total Overlapping	79,933,560		79,933,560
Totals	\$ 96,946,046		\$ 96,946,046

Source: Ashtabula County Auditor

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

	2018	2017	2016	2015	2014
Tax Valuation	<u>\$ 1,896,230,740</u>	<u>\$ 1,811,620,810</u>	<u>\$ 1,820,759,170</u>	<u>\$ 1,805,927,660</u>	<u>\$ 1,814,290,450</u>
Debt Limit (1)	<u>45,905,769</u>	<u>43,790,520</u>	<u>44,018,979</u>	<u>43,648,192</u>	<u>43,857,261</u>
General Bonded Outstanding					
General Obligation Bonds	12,552,607	13,441,583	13,242,885	13,941,572	14,637,702
Exempt General Obligation Bonds	3,800,000	3,950,000	4,100,000	4,245,000	4,390,000
Revenue Bonds	7,211,352	7,948,933	8,933,714	9,650,095	10,355,675
General Obligation Notes	-	-	-	-	-
OWDA Loans	9,679,244	10,436,027	11,162,549	11,860,055	12,529,737
OPWC Loans	1,305,201	1,173,589	1,302,843	998,535	1,057,295
503 Corporation Loan	206,093	234,598	262,821	290,486	318,152
Notes	491,451	798,423	435,783	64,930	68,810
Total	<u>35,245,948</u>	<u>37,983,153</u>	<u>39,440,595</u>	<u>41,050,673</u>	<u>43,357,371</u>
Less:					
Exempt General Obligation Bonds	3,800,000	3,950,000	4,100,000	4,245,000	4,390,000
Revenue Bonds	7,211,352	7,948,933	8,933,714	9,650,095	10,355,675
OWDA Loans	9,679,244	10,436,027	11,162,549	11,860,055	12,529,737
OPWC Loans	1,305,201	1,173,589	1,302,843	998,535	1,057,295
Notes	491,451	798,423	435,783	64,930	68,810
Amount Available in Debt Service	<u>116,054</u>	<u>43,939</u>	<u>164,495</u>	<u>154,010</u>	<u>166,249</u>
Amount of Debt Subject to Limit	<u>12,642,646</u>	<u>13,632,242</u>	<u>13,341,211</u>	<u>14,078,048</u>	<u>14,789,605</u>
Legal Debt Margin	<u>\$ 33,263,123</u>	<u>\$ 30,158,278</u>	<u>\$ 30,677,768</u>	<u>\$ 29,570,144</u>	<u>\$ 29,067,656</u>
Legal Debt Margin as a Percentage of the Debt Limit	72.46%	68.87%	69.69%	67.75%	66.28%
Unvoted Debt Limit (2)	\$ 18,962,307	\$ 18,116,208	\$ 18,207,592	\$ 18,059,277	\$ 18,142,905
Amount of Debt Subject to Limit	<u>12,642,646</u>	<u>13,632,242</u>	<u>13,341,211</u>	<u>14,078,048</u>	<u>14,789,605</u>
Unvoted Legal Debt Margin	<u>\$ 6,319,661</u>	<u>\$ 4,483,966</u>	<u>\$ 4,866,381</u>	<u>\$ 3,981,229</u>	<u>\$ 3,353,300</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	33.33%	24.75%	26.73%	22.05%	18.48%

- (1) Ohio Bond Law sets a limit calculated as follows:
 Three percent of the first \$100,000,000 of the tax valuation
 One and one-half percent of the next \$200,000,000 of the tax valuation
 Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

- (2) Ohio Bond Law sets a limit of one percent of the tax valuation

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

Note: The amount of debt presented as subject to the limit should be the balances used to compute the margin as specified by statute, i.e. the gross balances, not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this would be the original issue amount.

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

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

Year	(1) Gross Revenues	Operating Expenses Net of Depreciation	Net Available Revenue	Bond Debt Service Principal and Interest
<u>Sewer District Fund Debt Coverage</u>				
2018	\$ 3,864,688	\$ 2,803,821	\$ 1,060,867	\$ -
2017	3,096,278	2,608,004	488,274	266,454
2016	2,805,145	2,039,208	765,937	29,750
2015	2,660,083	2,015,589	644,494	29,700
2014	3,211,536	1,812,913	1,398,623	29,715
2013	2,730,550	1,882,451	848,099	29,695
2012	2,654,209	1,614,905	1,039,304	29,745
2011	2,231,447	1,188,826	1,042,621	29,660
2010	4,036,819	2,017,114	2,019,705	29,750
2009	2,260,550	1,736,490	524,060	29,710
<u>Water District Fund Debt Coverage</u>				
2018	4,807,100	2,562,584	2,244,516	304,907
2017	4,263,891	2,525,713	1,738,178	304,882
2016	4,066,419	2,384,383	1,682,036	304,619
2015	4,443,589	2,308,702	2,134,887	305,137
2014	4,155,572	2,355,491	1,800,081	304,437
2013	4,458,435	2,137,222	2,321,213	312,441
2012	4,097,744	2,196,067	1,901,677	314,514
2011	4,010,160	2,178,849	1,831,311	308,033
2010	4,252,087	2,052,189	2,199,898	304,632
2009	3,238,236	2,217,653	1,020,583	303,979
<u>Geneva State Park Lodge Fund Debt Coverage</u>				
2018	1,726,721	506,566	1,220,155	694,150
2017	2,617,715	116,922	2,500,793	700,200
2016	1,214,904	774,762	440,142	695,600
2015	1,160,327	343,405	816,922	700,900
2014	992,805	420,843	571,962	701,000
2013	540,913	320,820	220,093	1,038,269
2012	612,367	367,736	244,631	1,103,906
2011	883,175	712,434	170,741	1,104,413
2010	1,778,214	1,048,669	729,545	1,021,431
2009	663,757	544,424	119,333	1,105,903

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

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

OWDA Loan		OPWC Loan		Total	Coverage	
Principal and	Interest	Principal and	Interest			
\$	262,122	\$	38,535	\$	300,657	3.53
	259,852		36,603		562,909	0.87
	257,673		28,343		315,766	2.43
	265,542		17,293		312,535	2.06
	289,576		17,294		336,585	4.16
	315,006		17,292		361,993	2.34
	373,126		17,292		420,163	2.47
	365,793		17,293		412,746	2.53
	358,461		16,565		404,776	4.99
	378,982		15,835		424,527	1.23
	893,069		72,756		1,270,732	1.77
	891,434		72,758		1,269,074	1.37
	889,866		72,756		1,267,241	1.33
	916,461		72,757		1,294,355	1.65
	925,333		72,756		1,302,526	1.38
	943,107		70,840		1,326,388	1.75
	942,194		70,842		1,327,550	1.43
	942,077		70,843		1,320,953	1.39
	939,968		70,840		1,315,440	1.67
	934,905		70,842		1,309,726	0.78
	-		-		694,150	1.76
	-		-		700,200	3.57
	-		-		695,600	0.63
	-		-		700,900	1.17
	-		-		701,000	0.82
	-		-		1,038,269	0.21
	-		-		1,103,906	0.22
	-		-		1,104,413	0.15
	-		-		1,021,431	0.71
	-		-		1,105,903	0.11

Ashtabula County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2018	97,493	n/a	n/a	5.3
2017	97,807	\$ 3,616,326	\$ 36,974	5.9
2016	98,231	3,379,255	34,401	6.0
2015	98,632	3,379,255	34,261	6.0
2014	99,175	3,390,663	34,189	7.0
2013	99,811	3,267,393	32,736	9.3
2012	100,389	3,176,046	31,637	9.3
2011	101,536	2,987,875	29,427	10.5
2010	101,497	2,897,584	28,548	12.6
2009	100,767	2,916,210	28,940	13.2

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

Ashtabula County, Ohio
Principal Employers
Current Year

Employer (1)	Nature of Business (1)	2018		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center	Hospital/Healthcare	1,500	1	3.4%
Ashtabula County Government	Government	800	2	1.8
University Hospitals Conneaut/Geneva	Hospital/Healthcare	550	3	1.2
MASCO/Kraftmaid Cabinetry	Cabinet Manufacturer	525	4	1.2
Ineos (Cristal)	Chemical Manufacturer	500	5	1.1
Ashtabula Area City Schools	Education	460	6	1.0
Molded Fiber Glass	Manufacturing of Composites	410	7	0.9
A. Schulman - Conneaut/Geneva	Manufacturing of Reinforced Plastics	375	8	0.8
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	375	9	0.8
Lake Eric Correctional Institute	Prison	300	10	0.7
Total		5,795		13.1
Total Employment within the County (2)		44,200		

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

	2018	2017	2016	2015	2014
General Government					
Legislative and Executive					
Commissioners	9.00	11.00	12.00	12.00	10.00
Auditor	20.75	21.50	21.50	20.50	20.00
Treasurer	6.25	6.25	6.25	6.50	5.50
Prosecuting Attorney	27.50	28.25	26.75	25.50	24.00
Board of Elections	5.00	6.00	6.00	6.00	6.00
Recorder	5.00	5.00	5.00	5.00	5.00
Buildings and Grounds	3.50	4.50	3.50	4.00	4.00
Data Processing	3.00	3.00	3.00	3.00	3.00
Risk Management	1.00	1.00	1.00	1.00	1.00
Planning Commission	2.00	2.00	2.00	2.00	1.00
Judicial					
Common Pleas	31.00	30.50	31.75	31.00	32.00
Eastern County Court	5.00	5.00	5.00	5.00	5.00
Western County Court	7.00	7.00	7.00	7.00	7.00
Probate Court	6.00	6.00	6.00	6.00	6.00
Juvenile Court	12.00	12.50	12.00	12.50	11.50
Clerk of Courts	17.00	17.00	17.00	16.00	16.00
Youth Detention Center	24.00	26.00	25.00	22.50	23.00
Law Library	1.00	1.00	1.00	1.00	1.00
Public Safety					
Sheriff	86.00	77.00	76.00	74.50	72.50
Probation	10.00	12.00	12.00	9.25	7.00
Emergency Management Agency	5.00	5.00	4.00	4.00	4.00
Coroner	4.00	3.50	3.50	3.75	4.50
Public Works					
Engineer	54.00	50.25	52.00	52.25	52.25
Building Department	4.00	5.00	5.00	5.00	5.00
Environmental Services	20.50	19.50	18.75	19.50	19.50
Recycling	2.00	2.00	2.00	2.00	2.00
Health					
Board of DD	96.25	142.50	137.50	140.00	139.50
Alcohol, Drug Abuse and Mental Health	8.00	8.00	8.00	8.00	6.00
Human Services					
Nursing Home	116.50	121.50	123.50	135.50	137.00
Jobs and Family Services	90.50	95.50	87.00	96.00	96.50
Children's Services	50.50	47.50	46.50	52.50	52.50
Child Support Enforcement Agency	23.00	23.00	21.00	23.00	23.00
Veteran Services	6.00	6.00	6.00	6.00	6.00
Total	<u>762.25</u>	<u>811.75</u>	<u>794.50</u>	<u>817.75</u>	<u>808.25</u>

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

The count is performed on July 1 each year.

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

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

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

	2018	2017	2016	2015	2014
General Government					
Legislative and Executive					
Commissioners					
Number of resolutions	467	549	506	563	432
Auditor					
Number of real estate transfers	4,935	5,188	5,027	4,866	4,305
Number of parcels	81,390	81,796	81,672	81,807	80,072
Number of checks issued	20,087	21,772	21,755	20,924	25,327
Number of direct deposits / EFTs	29,918	28,654	27,905	29,404	28,494
Treasurer					
Number of parcels collected	67,993	69,818	68,542	69,698	70,275
Return on portfolio	\$ 859,809	\$ 568,687	\$ 444,319	\$ 393,670	\$ 358,422
Average Interest Rate	1.28%	0.88%	0.71%	0.66%	0.60%
Board of Elections					
Number of registered voters	62,312	61,298	60,620	58,189	61,332
Number of voters last general election	33,064	20,581	41,797	27,578	27,303
Percentage of register voters that voted	53%	34%	69%	47%	45%
Number of precincts	104	104	104	104	104
Recorder					
Number of deeds recorded	5,204	5,445	5,280	4,997	4,530
Number of mortgages recorded	6,814	6,883	6,800	7,769	7,412
Number of leases recorded	97	123	175	318	496
Number of liens recorded	831	548	763	502	468
Miscellaneous documents recorded	308	303	235	299	279
UCC Financing Statements	81	74	86	91	85
Soldiers' Discharges	1	4	0	4	5
Judicial					
Common Pleas Courts					
Number of civil cases filed	830	884	874	754	842
Number of criminal cases filed	638	659	723	742	775
Number of domestic cases filed	496	458	471	447	457
Eastern County Court					
Number of civil cases filed	510	505	378	379	444
Number of criminal cases filed	606	607	615	653	728
Number of traffic cases	2,246	2,079	1,729	1,968	1,710
Western County Court					
Number of civil cases filed	659	665	578	515	507
Number of criminal cases filed	924	947	1,010	935	1,026
Number of traffic cases	2,732	2,443	2,133	2,697	2,400

2013	2012	2011	2010	2009
502	515	508	526	644
4,560	4,679	4,369	4,528	3,627
80,222	80,382	80,670	81,792	81,751
21,114	25,684	32,517	32,144	37,694
28,697	26,538	23,690	24,172	21,944
69,726	69,742	68,446	66,097	68,600
\$ 391,140	\$ 365,682	\$ 430,935	\$ 182,853	\$ 340,793
0.67%	0.63%	0.74%	0.40%	0.73%
60,715	64,651	62,534	65,801	64,674
20,985	43,745	30,931	30,902	28,153
35%	68%	49%	47%	44%
104	127	127	127	127
4,674	4,760	4,487	5,214	4,146
8,984	7,505	6,796	9,354	7,377
1,274	1,646	607	589	345
491	769	638	681	525
277	230	215	317	272
93	n/a	n/a	n/a	n/a
10	n/a	n/a	n/a	n/a
932	1,082	1,179	1,352	1,386
674	802	506	461	458
431	486	486	533	517
407	573	702	684	709
623	663	592	555	693
2,358	3,154	2,238	2,274	2,602
639	688	803	840	840
1,098	1,108	1,120	1,105	1,105
2,011	2,454	2,071	2,906	2,906

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

	2018	2017	2016	2015	2014
Public Works					
Engineer					
Miles of roads resurfaced					
Hot Mix	8.99	5.43	6.66	9.20	6.49
Cold Mix	13.04	12.71	14.27	11.99	13.08
Chip and Seal	23.06	20.97	29.17	18.55	19.14
Number of bridges and culverts replaced/improved	17	17	18	18	16
Number of signs and markers erected	573	936	642	673	1,041
Health					
Board of DD					
Number of students enrolled					
Early intervention program/Help Me Grow	108	196	141	44	54
Preschool	0	25	18	24	22
School age	66	94	80	89	86
Dog and Kennel					
Regular Tags Issued	9,638	9,896	9,844	9,977	9,722
Permanent Tags Issued	41	30	24	27	33
Dangerous Dog Tags Issued	2	2	2	2	1
Service Dog Tags Issued	1	1	0	0	12
Kennel Tags Issued	238	268	147	235	264
Number of Kennels	20	16	12	18	22
Public Safety					
Sheriff					
Jail Operation					
Average daily jail census	151	144	152	145	141
Prisoners booked	1,647	1,556	1,670	1,844	1,691
Prisoners released	n/a	n/a	1,686	1,840	1,689
Enforcement					
Number of incidents reported	13,466	12,305	11,360	14,782	9,608
Number of citations issued	535	382	567	566	384
Number of papers served	6,517	5,314	5,030	5,454	4,504
Coroner					
Number of deaths reported	793	775	719	759	580
Number of deaths investigated	390	368	314	324	276
Number of autopsies performed	44	37	40	25	27
Number of toxicologies performed	30	40	38	19	n/a
Building Department					
Number of residential permits issued	1,004	951	765	1,093	1,235
Number of commercial permits issued	241	290	231	1,380	667
Number of manufactured home permits issued	0	0	0	1	13
Number of inspections performed	3,056	3,288	3,373	3,520	2,657

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

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

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

	2018	2017	2016	2015	2014
General Government					
Legislative and Executive					
Commissioners					
Administrative office space (sq. ft.)	14,074	14,074	14,074	14,074	14,074
Auditor					
Administrative office space	2,645	2,645	2,645	2,645	2,645
Treasurer					
Administrative office space	1,258	1,258	1,258	1,258	1,258
Prosecuting Attorney					
Administrative office space	4,639	4,639	4,639	4,639	4,639
Board of Elections					
Administrative office space	1,645	1,645	1,645	1,645	1,645
Voting Machines	228	228	140	140	140
Recorder					
Administrative office space	1,818	1,818	1,818	1,818	1,818
Buildings and Grounds					
Administrative office space	1,397	1,397	1,397	1,397	1,397
Data Processing					
Administrative office space	1,801	1,801	1,801	1,801	1,801
Judicial					
Common Pleas Court					
Number of court rooms	3	3	3	3	3
Probate Court					
Number of court rooms	1	1	1	1	1
Juvenile Court					
Number of court rooms	1	1	1	1	1
Clerk of Courts					
Administrative office space	3,042	3,042	3,042	3,042	3,042
Law Library					
Administrative office space	1,294	1,294	1,294	1,294	1,294
Public Safety					
Sheriff					
Jail capacity	166	166	166	145	145
Number of patrol vehicles	38	38	38	49	50
Probation					
Number of vehicles	4	4	3	3	1

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

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

	2018	2017	2016	2015	2014
Emergency Management Agency					
Number of emergency response vehicles	4	4	6	4	4
Coroner					
Number of emergency response vehicles	2	2	4	2	3
Public Works					
Engineer					
Centerline miles of roads	355.06	355.06	355.06	375.40	346.70
Number of bridges	373	373	375	377	387
Number of culverts	541	541	536	528	518
Number of vehicles	57	57	53	59	65
Health					
Board of DD					
Number of facilities	3	3	3	3	1
Number of buses	31	31	31	29	27
Human Services					
Jobs and Family Services					
Administrative office space	37,336	37,336	37,336	37,336	37,336
Number of vehicles	11	11	12	12	13
Children's Services					
Administrative office space	23,814	23,814	23,814	23,814	23,814
Number of vehicles	7	7	6	6	6
Veteran Services					
Number of vehicles	4	4	3	4	1
Community and Economic Development					
Number of related infrastructure projects	2	2	4	1	6

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

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