



OHIO AUDITOR OF STATE
KEITH FABER



**ASHTABULA COUNTY
DECEMBER 31, 2023**

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ASHTABULA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant - Title XX	93.667	MR-04 (20-22)		\$68,279
Subtotal - Ohio Department of Jobs & Family Services and the Ohio Department of Developmental Disabilities				68,279
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health & Addiction Services:</i>				
SAMHSA COVID-19 Crisis	93.665	1H79FG000645-01-23		33,562
Subtotal SAMHSA COVID-19 Crisis				
Social Services Block Grant - Title XX	93.667	23-2008-XX		8,197
Social Services Block Grant - Title XX	93.667	FY 23		31,550
Social Services Block Grant - Title XX	93.667	FY 24		43,927
Subtotal Social Services Block Grant - Title XX				83,674
Community Mental Health Block Grant	93.958	2300475		5,000
Community Mental Health Block Grant	93.958	FY 22		4,434
Community Mental Health Block Grant	93.958	FY 23		108,457
Community Mental Health Block Grant	93.958	FY 24		37,824
Subtotal Community Mental Health Grant				155,715
Prevention and Treatment of Substance Abuse:				
SABDG COVID Mitigation	93.959	SFY 22		6,979
Federal Per Capita Treatment	93.959	SFY 23		97,557
Federal Per Capita Treatment	93.959	SFY 24		13,060
Federal Per Capita Prevention	93.959	SFY 22		1,717
Federal Per Capita Prevention	93.959	SFY 23		63,161
Federal Per Capita Prevention	93.959	SFY 24		8,026
ADA Womens Set Aside	93.959	SFY 23		263,711
Subtotal - Prevention and Treatment of Substance Abuse				454,211
Subtotal - Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health & Addiction Services				727,162
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Child Welfare Services	93.645	JFSCCW22		1,487
Child Welfare Services	93.645	JFSCCW23		60,547
Child Welfare Services	93.645	JFSCCW24		19,519
Subtotal Child Welfare Services				81,553
Temporary Assistance for Needy Families (TANF)	93.558	JFSCTF23		9,561
TANF - Regular/ADC Incentives	93.558	JFSCTF24		3,475
TANF - Performance Incentives	93.558	JFSCTF21		43,934
TANF - Kinship Caregiver	93.558	JFSCTF22		90,953
TANF - Admin/Regular	93.558	JFSCTF23	\$2,095,984	3,528,433
TANF - Admin/Regular	93.558	JFSCTF24		31,328
TANF - ADC Collections	93.558	JFSSTF23B		(3,347)
TANF - ADC Collections	93.558	JFSSTF24B		(553)
Subtotal - TANF			2,095,984	3,703,784

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

(Continued)

ASHTABULA COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Title IV-E - Kinship Support Intervention	93.471	JFSCPI23		7,631
Prevention Program	93.472	JFSCPS23		78,666
Title IV-E - Foster Care	93.658	JFSCFC23		1,144,996
Title IV-E - Foster Care	93.658	JFSCFC24		382,135
Subtotal - Title IV E Foster Care				1,527,131
Title IV-E - Adoption Assistance	93.659	JFSCAA23		724,796
Title IV-E - Adoption Assistance	93.659	JFSCAA24		228,126
Subtotal - Title IV-E Adoption Assistance				952,922
Promoting Safe and Stable Families	93.556	JFSCMC23		4,574
Promoting Safe and Stable Families	93.556	JFSCMC24		1,506
Promoting Safe and Stable Families	93.556	JFSCPF22		12,032
Promoting Safe and Stable Families	93.556	JFSCPF23		57,965
Promoting Safe and Stable Families	93.556	JFSCPF24		17,677
Subtotal - Promoting Safe and Stable Families				93,754
Elder Abuse Prevention Intervention	93.747	JFSCEB21		34,203
Elder Abuse Prevention Intervention	93.747	JFSCEA21		13,467
Subtotal - Elder Abuse Prevention Intervention				47,670
Chafee Foster Care Independence Program	93.674	JFSCIL23		26,118
Chafee Foster Care Independence Program	93.674	JFSCIL24		13,932
Subtotal - Chafee Foster Care Independence Program				40,050
Child Care and Development Block Grant	93.575	JFSCCD23		194,161
Child Support Enforcement - Awareness	93.563	JFSFCS23I		700
Child Support Enforcement - Training	93.563	JFSFCS16I		1,054
Child Support Enforcement - Support/State Match	93.563	JFSCCS23	742,942	742,942
Child Support Enforcement - Support/State Match	93.563	JFSCCS24	197,309	197,309
Subtotal - Child Support Enforcement			940,251	942,005
Child Support Enforcement Research	93.564	JFSCCE21A		97,132
Children's Health Insurance Program (CHIP)	93.767	MCDFSH23		2,568
Children's Health Insurance Program (CHIP)	93.767	MCDFSH23CV		121
Subtotal - CHIP				2,689
Medicaid	93.778	MCDFMT23		18,419
Medicaid	93.778	MCDFMT24		8,707
Medicaid - NET/Pregnancy Related Services	93.778	MCDFMT23		1,769,335
Medicaid - NET/Pregnancy Related Services	93.778	MCDFMT24		562,003
Medicaid - Refunds	93.778	MCDFMP23		(384)
Medicaid - Refunds	93.778	MCDFMP24		(249)
Subtotal - Medicaid				2,357,831
Social Services Block Grant - Title XX - Base	93.667	JFSCSS23		353,864
Social Services Block Grant - Title XX - Base	93.667	JFSCSS24		18,219
Social Services Block Grant - Title XX - Transfer	93.667	JFSCTX23		358,197
Subtotal - Social Services Block Grant - Title XX				730,280
Subtotal - Ohio Department of Jobs and Family Services				10,857,259
<i>Passed Through the Ohio Department of Aging; Passed through District XI Area Agency on Aging:</i>				
Special Programs for the Aging - Title III - B	93.044	FY23		37,472
<i>Passed Through the Ohio University:</i>				
State Targeted Response to the Opioid Crisis Grant	93.788	FY22		150,477
State Targeted Response to the Opioid Crisis Grant	93.788	FY23		163,734
State Targeted Response to the Opioid Crisis Grant	93.788	FY24		13,707
Subtotal - State Targeted Response to the Opioid Crisis Grant				327,918
HRSA Grant - Grantee Ohio University	93.912	1GA1RH33529-01-00		10,772
HRSA Grant - Grantee Ohio University	93.912	G2846290		92,228
Subtotal - HRSA Grant - Grantee Ohio University				103,000
Total U.S. Department of Health & Human Services			3,036,235	12,121,090

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

(Continued)

ASHTABULA COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>				
<i>Direct Funding:</i>				
Continuum of Care Program	14.267	OH-0202L5E071811		321,819
<i>Passed Through Ohio Department of Development -</i>				
Community Development Block Grant - Small Cities	14.228	B-F-21-1AD-1		1,045,699
Community Development Block Grant - CHIP	14.228	B-C-21-1AD-1		313,637
Subtotal - CDBG Small Cities				1,359,336
Community Housing Improvement Program CHIP - Home	14.239	B-C-21-1AD-2		260,189
Total U.S. Department of Housing & Urban Development				1,941,344
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Supplemental Nutrition Assistance Program (SNAP):				
SNAP - Operating	10.561	JFSCF523		15,757
SNAP - Employment and Training Participation	10.561	JFSCFP23		1,848
SNAP - Employment and Training Participation	10.561	JFSCFP24		1,255
SNAP - Employment and Training	10.561	JFSCF123		39,249
SNAP - Employment and Training	10.561	JFSCF124		24,412
SNAP - Refunds	10.561	JFSSFB23B		(16,934)
SNAP - Refunds	10.561	JFSSFB24B		(4,733)
SNAP - Food Assistance	10.561	JFSCFB23		376,820
SNAP - Food Assistance	10.561	JFSCFB24		74,901
COVID-19 - SNAP	10.561	JFSCFJ23		75,941
Subtotal - Supplemental Food Assistance Program				588,516
Total U.S. Department of Agriculture				588,516
<u>U.S. DEPARTMENT OF ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through Ohio Secretary of State:</i>				
HAVA Election Security Grant	90.404	MB9NNTEEAES1		3,295
Total U.S. Department of Election Assistance Commission				3,295
<u>U.S. DEPARTMENT OF LABOR:</u>				
<i>Passed Through Workforce Investment Act - Area 19 Northeast Ohio Consortium Council of Governments</i>				
Unemployment Insurance - RESEA Program	17.225			62,593
Subtotal - Unemployment Insurance				62,593
<i>Workforce Investment Act Cluster:</i>				
Workforce Investment Act -- Adult Programs	17.258	FY23		321,555
Subtotal - Workforce Investment Act - Adult Programs				321,555
Workforce Investment Act -- Youth Activities	17.259	FY21		425,981
		FY22		170,188
Subtotal - Workforce Investment Act - Youth Activities				596,169
Workforce Investment Act -- Dislocated Workers	17.278	FY23		36,567
Subtotal - Workforce Investment Act - Dislocated Workers				36,567
Subtotal - WIA/WIOA Cluster				954,291
Total U.S. Department of Labor				1,016,884

(Continued)

ASHTABULA COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF TREASURY:</u>				
<i>Direct Funding:</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027	42 U.S.C. § 802 and 42 U.S.C. § 803		7,310,701
COVID-19 - SLFRF	21.027	JFSSSTFO		174,445
COVID-19 - SLFRF	21.027	SFY 23		201,000
COVID-19 - SLFRF	21.027	SFY 24		122,301
Subtotal - COVID-19 - SLFRF				7,808,447
Total U.S. Department of Treasury				7,808,447
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Federal Transit Administration				
<i>Passed Through the Ohio Department of Transportation :</i>				
<i>Formula Grants for Rural Areas:</i>				
Rural Transit Operating	20.509	RPTF-4125-005-201		440,986
Rural Transit Capitalized Maintenance	20.509	RPTM-0125-005-201		430,000
Subtotal - Federal Transit Administration				870,986
Highway Planning and Construction				
ATB Harpersfield Bridge Rehabilitation	20.205	PID 101758		2,335,424
Subtotal - Highway Planning and Construction				2,335,424
Total U. S. Department of Transportation				3,206,410
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency: Homeland Security Cluster</i>				
Homeland Security Grant Program	97.067	EMW-2019-SS-00024		21,565
Public Assistance Grant Program	97.036	723102		3,427
Emergency Management Performance Grant	97.042	EMC-2022-EP-00006		20,368
Emergency Management Performance Grant	97.042	EMC-2023-EP-00003		97,341
Subtotal - Emergency Management Performance Grant				117,709
Total U. S. Department of Homeland Security				142,701
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Special Education-Grants for Infants and Families (Early Intervention Part C)	84.181	H181A2000024		52,984
Special Education-Grants for Infants and Families (Early Intervention Part C)	84.181X	H181X2100024		18,950
Special Education-Grants for Infants and Families (Early Intervention Part C)	84.181	H181A2000024		94,881
Subtotal - Special Education - Grants for Infants and Families				166,815
Total U.S. Department of Education				166,815
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
<i>Direct Funding:</i>				
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-22-GG-04784-PPSE		176,442
<i>Passed Through the Ohio Attorney General's Crime Victim's Assistance Office:</i>				
Crime Victims Assistance/Discretionary Grants	16.582	23-175		4,725
<i>Passed Through the Office of Criminal Justice Services:</i>				
Crime Victims Assistance Program (VOCA)	16.575	2023-VOCA-135104058		30,503
VOCA	16.575	2024-VOCA-135501964		15,720
Subtotal - VOCA				46,223
Edward Byrne Memorial Justice Assistant Grant Program	16.738	2022-JG-A03-6218E		22,975
Subtotal - Edward Byrne Memorial Justice Assistant Grant Program				22,975
Total U.S. Department of Justice				250,365
Totals			\$3,036,235	\$27,245,867

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

ASHTABULA COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Ashtabula County (the County's) under programs of the federal government for the year ended December 31, 2023. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

NOTE E – REVOLVING LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

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

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

ASHTABULA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2023**

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

AL Number	Program/Cluster Name	Outstanding Balance at December 31, 2023
11.307	Economic Adjustment Assistance	*\$1,687,194
10.767	Intermediary Relending Program	*\$409,110
10.769	Rural Business Enterprise Grant	*\$117,788

*Loan balances as of September 30, 2023.

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

The current cash balance on the County's local program income account as of December 31, 2023 are \$250,709 for the CDBG Revolving Loan fund and \$61,231 for the CDBG/HOME Revolving Loan Fund.

NOTE G - MATCHING REQUIREMENTS

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

NOTE H – WORKFORCE INVESTMENT ACT

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

NOTE I - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2023, the County made allowable transfers of \$376,416 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$3,703,784 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2023 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 4,080,200
Transfer to Social Services Block Grant	<u>(376,416)</u>
Total Temporary Assistance for Needy Families	<u>\$ 3,703,784</u>

OHIO AUDITOR OF STATE KEITH FABER

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

Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 29, 2025, wherein we noted other auditors audited the financial statements of the Ashtabula County 503 Corporation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2023-001 that we consider to be a material weakness.

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Report on Compliance and Other Matters

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

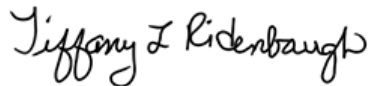
County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 29, 2025

OHIO AUDITOR OF STATE KEITH FABER



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

Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ashtabula County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Ashtabula County's major federal programs for the year ended December 31, 2023. Ashtabula County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Ashtabula County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County's basic financial statements include the operations of Ashtabula County 503 Corporation, which expended \$2,972,656 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards during the year ended 2023. Our audit, described in the "Opinion on Each Major Federal Program," does not include the operations of Ashtabula County 503 Corporation because the Ashtabula County 503 Corporation is legally separate from the primary government this report addresses and because they engaged other auditors to perform an audit of compliance in accordance with the Uniform Guidance.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Ashtabula County (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 29, 2025, wherein we noted other auditors audited the financial statements of the Ashtabula County 503 Corporation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 29, 2025

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ASHTABULA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> ➤ AL# 21.027 – COVID-19 - Coronavirus State and Local Fiscal Recovery Fund (SLFRF) ➤ AL# 93.658 – Foster Care – Title IV-E ➤ AL# 93.667 – Social Services Block Grant ➤ Supplemental Nutrition Assistance Program (SNAP) Cluster ➤ AL# 14.239 – Home Investment Partnerships Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 817,376 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

ASHTABULA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023
(CONTINUED)

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

Nursing Home - Charges for Services

FINDING NUMBER – 2023-001

MATERIAL WEAKNESS

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

Maintaining organized documentation and support for charges for services is essential in assuring the Nursing Home can properly charge their patients for charges for services.

Due to a lack of internal controls, the County's Nursing Home did not maintain underlying admission documentation and support for five out of 17 resident files (29%) tested. Testing indicated that five admissions did not have an admission agreement, privacy act, admission authorization release of information document, bed hold consent, and the resident's acknowledgement pay forms signed. One admission packet was completed and returned during the audit.

Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and expenditures that are not for a proper public purpose.

The County Nursing Home should maintain all proper admission documentation for all financial transactions and records should be maintained in an orderly manner to support all transactions.

Officials' Response: A procedure was put in place where the assistant account receivables clerk (someone who has no part of the admission process) keeps track of the signed admission packets. It is kept on an excel spreadsheet and sent to the accounts receivable manager, accountant, and the administrator on a weekly basis.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

None

ASHTABULA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023
(CONTINUED)

4. OTHER – FINDINGS FOR RECOVERY

Findings related to expenditures made out of the Law Enforcement Trust Fund and Furtherance of Justice Fund in Fiscal Year 2022 and 2023 are being held pending the outcome of the Motion of Appeal filed against the Auditor of State in COLLEEN M. O'TOOLE ESQ v. OHIO AUDITOR OF STATE KEITH FABER ET AL case no. 24CV009876 in Franklin County Court of Common Pleas. The case record has been transmitted to the Clerk of the Tenth District Court of Appeals on June 17, 2025 under case no. 25AP-450(24CV9876). Findings may be reported at a later date based on the court's decision in that case. This issue did not impact our GAGAS or Single Audit Compliance and Controls reports.

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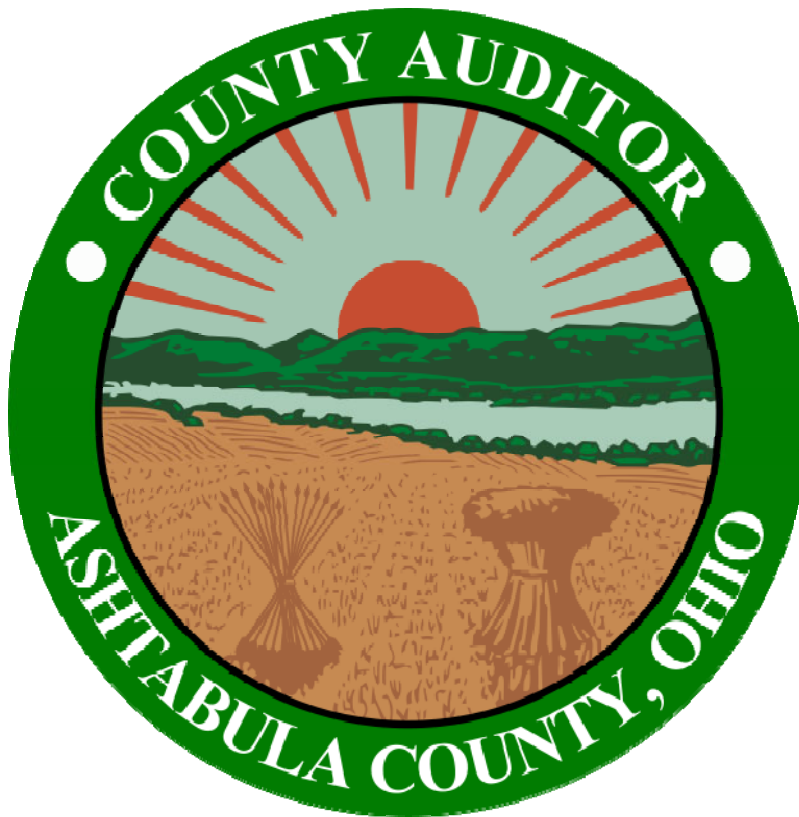
CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2023

Finding Number: 2023-001
Planned Corrective Action: Refer to action below.
Anticipated Completion Date: July 7, 2025
Responsible Contact Person: Bob Nedrich

A procedure was put in place where the assistant account receivables clerk (someone who has no part of the admission process) keeps track of the signed admission packets. It is kept on an excel spreadsheet and sent to the accounts receivable manager, accountant, and the administrator on a weekly basis.

ASHTABULA COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2023



David Thomas
County Auditor

Prepared by The Ashtabula County Auditor's Office

Ashtabula County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2023

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COUNTY OF ASHTABULA

David Thomas, Auditor

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

July 29, 2025

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

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

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2023. 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, 2023. The independent auditor's report is located at the front of the financial section of this report.

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

The Reporting Entity

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

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

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

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

The County and the Form of Government

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

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

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

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

Air freight and air passenger service access is provided for Ashtabula County through a number of sources. The Northeast Ohio Regional Airport (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 Airport. Commercial passenger and air cargo services are available at Cleveland Hopkins International Airport and Erie International Airport, all within an hour's drive from Ashtabula County.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

Some of Ashtabula County's largest employers include Ashtabula County Medical Center with Glenbeigh Hospital, University Hospitals, Ashtabula County Government, Molded Fiber Glass, Kraftmaid, Ashtabula Area City Schools, A Schulman, Kennametal, Cabinet Works, Zahrco-Giancola Composites, INEOS, and the Lake Erie Correctional Institute.

According to the 2022 U.S Census Bureau, Ashtabula County's population is estimated to be 96,845, which represents a .1% percent decrease from the 2021 Census of 97,014. Per the Ohio Department of Job and Family Services the labor force was 43,200 in 2023 with an average unemployment rate of 4.4 percent. The unemployment rate for 2022 was 4 percent.

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

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 33 wineries in the counties of Ashtabula, Lake and Geauga. Ashtabula County has 22 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 \$12 million. Jobs and the peripheral tourism activities add to the economy.

Future Outlook and Major Initiatives

Ashtabula County has been home to several economic development project in 2023. Grand openings for 2 hotels occurred in 2023- the Townhouse Suites at Spire Institute in Harpersfield and the Fairfield Inn & Suites Marriott in Austinburg. The Riverbend Boutique Hotel in the Ashtabula Harbor is nearly completion. All of which point to increased tourism and visitors to the County.

2023 also saw the continuation of the Ashtabula County Medical Center's new 115,000 square foot patient tower, a large facility to provide additional services to the residents of Ashtabula.

Acknowledgements

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

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

Planning, coordinating, compiling and completing this report has been the responsibility of Fiscal Manager Brian Gibson and myself. I gratefully acknowledge his 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

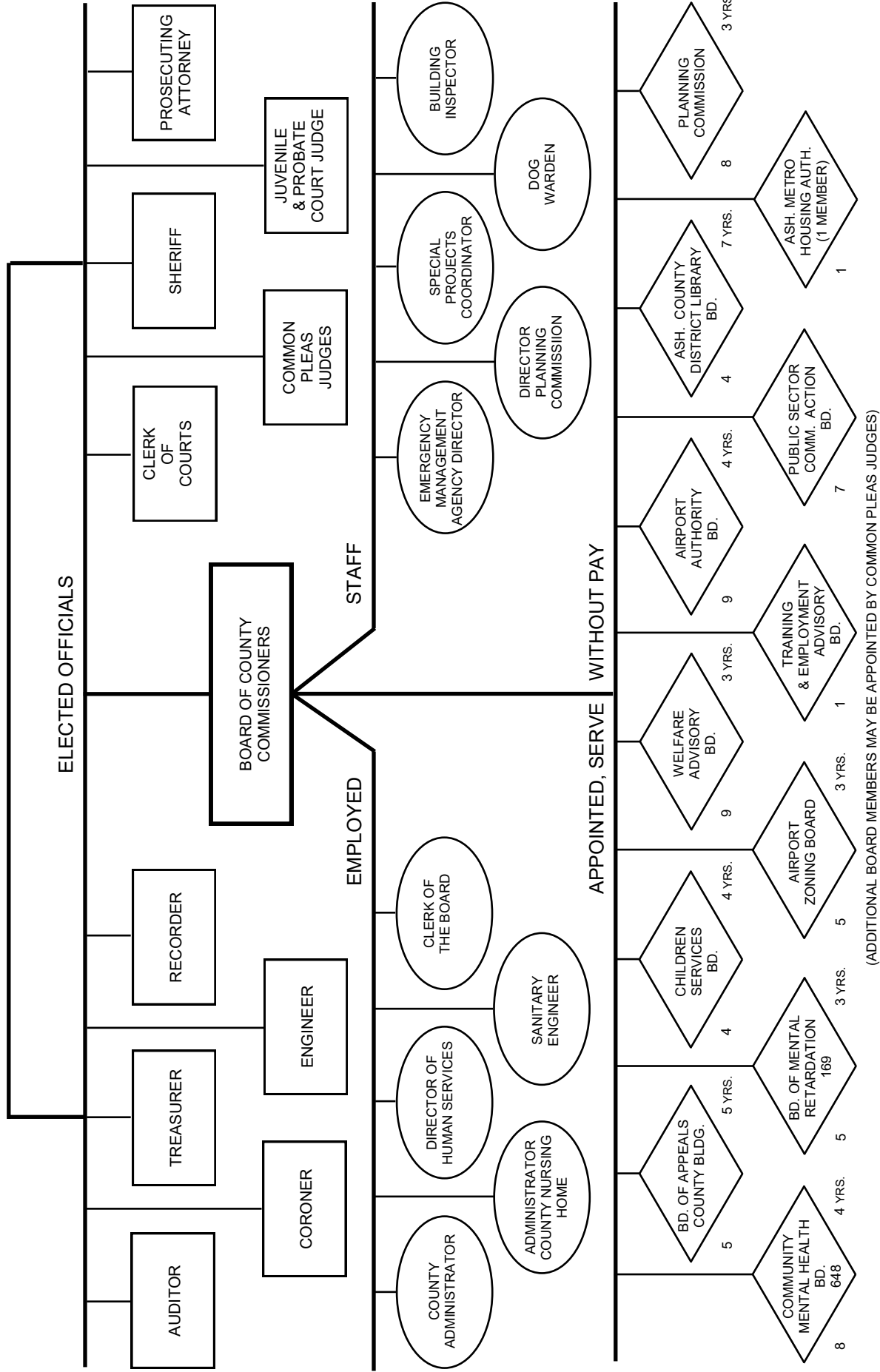
Ashtabula County, Ohio
Elected Officials
December 31, 2023

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

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY



FINANCIAL SECTION

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio (County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio as of December 31, 2023, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, Public Assistance, Children Services, County Board of Developmental Disabilities, and Nursing Home funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Ashtabula County 503 Corporation, which represent 2.72 percent, 8.99 percent, and 0.15 percent, respectively, of the assets, fund balance, and revenues of the Remaining Fund Information as of December 31, 2023. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Ashtabula County 503 Corporation, are based solely on the report of other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

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

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

Other Information

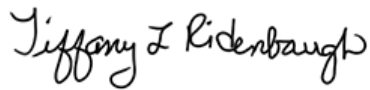
Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated July 29, 2025, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 29, 2025

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023

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, 2023. 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 2023 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2023 by \$255,108,831. The County's total net position increased by \$20,393,392 from December 31, 2022's net position.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$97,468,214, an increase of \$15,643,835 from the prior year's balance. Of this amount, \$6,358,187 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 \$16,031,997 which represents a 13.52% decrease from the prior year's balance and represents 65.59% of total general fund expenditures.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023

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

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

Fund Financial Statements

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

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023

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

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

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

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

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Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2023 compared to 2022.

(Table 1)
Net Position

	Governmental Activities 2023	Business-type Activities 2023	Governmental Activities 2022	Business-type Activities 2022	Total 2023	Total 2022
Assets:						
Current and other assets	\$ 146,574,325	\$ 31,153,219	\$ 140,166,797	\$ 18,026,296	\$ 177,727,544	\$ 158,193,093
Capital assets, net	158,886,617	33,746,134	152,876,896	34,888,401	192,632,751	187,765,297
Total assets	305,460,942	64,899,353	293,043,693	52,914,697	370,360,295	345,958,390
Deferred outflows of resources						
Unamortized deferred charges	373,576	-	420,764	-	373,576	420,764
Pension	27,438,427	805,655	8,184,970	253,062	28,244,082	8,438,032
OPEB	4,099,257	119,079	39,849	1,790	4,218,336	41,639
Total deferred outflows of resources	31,911,260	924,734	8,645,583	254,852	32,835,994	8,900,435
Liabilities:						
Other liabilities	12,858,774	12,800,861	18,509,312	715,912	25,659,635	19,225,224
Long-term liabilities:						
Due within one year	2,816,293	1,136,678	2,436,741	1,027,316	3,952,971	3,464,057
Net pension liability	64,752,245	1,881,824	18,447,712	566,616	66,634,069	19,014,328
Net OPEB liability	1,364,714	39,661	-	-	1,404,375	-
Other amounts	19,045,693	10,724,705	17,242,578	11,404,722	29,770,398	28,647,300
Total liabilities	100,837,719	26,583,729	56,636,343	13,714,566	127,421,448	70,350,909
Deferred inflows of resources						
Property taxes	17,792,359	-	16,528,415	-	17,792,359	16,528,415
Pension	104,636	49,690	23,106,397	712,479	154,326	23,818,876
OPEB	496,176	14,533	6,868,374	214,707	510,709	7,083,081
Leases	2,208,616	-	802,781	1,559,324	2,208,616	2,362,105
Total deferred inflows of resources	20,601,787	64,223	47,305,967	2,486,510	20,666,010	49,792,477
Net position:						
Net investment in capital assets	148,298,822	21,974,626	136,375,902	22,546,205	170,273,448	158,922,107
Restricted	49,401,376	1,283,442	50,837,441	1,385,708	50,684,818	52,223,149
Unrestricted	18,232,498	15,918,067	10,533,623	13,036,560	34,150,565	23,570,183
Total net position	\$ 215,932,696	\$ 39,176,135	\$ 197,746,966	\$ 36,968,473	\$ 255,108,831	\$ 234,715,439

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023

The net pension liability/asset is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability/asset is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension/OPEB asset.

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

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

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

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023

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

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

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$255,108,831 (\$215,932,696 in governmental activities and \$39,176,135 in business-type activities) as of December 31, 2023. This is an increase from the previous year of \$20,393,392 indicating an increase of the County's financial position in 2023. The increase in net position is due to an increase in cash and cash equivalents.

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

A balance of \$50,684,818 represents resources that are subject to restrictions on how they can be used. The remaining balance of net position is an unrestricted balance of \$34,150,565.

Table 2 shows the changes in net position for 2023 and 2022 for both the governmental activities and the business-type activities.

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Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023

(Table 2)
Changes in Net Position

	Governmental Activities 2023	Business-type Activities 2023	Governmental Activities 2022	Business-type Activities 2022	Total 2023	Total 2022
Revenues:						
Program revenues:						
Charges for services and sales	\$ 15,426,224	\$ 9,356,014	\$ 14,778,054	\$ 8,273,954	\$ 24,782,238	\$ 23,052,008
Operating grants and contributions	60,350,183	1,091,119	61,581,076	948,714	61,441,302	62,529,790
Capital grants and contributions	2,799,711	2,304,257	1,957,021	31,909	5,103,968	1,988,930
Total program revenues	78,576,118	12,751,390	78,316,151	9,254,577	91,327,508	87,570,728
General revenues:						
Property taxes	16,772,493	-	18,282,182	-	16,772,493	18,282,182
Sales taxes	14,115,841	-	14,075,059	-	14,115,841	14,075,059
Grants and entitlements	4,524,570	-	4,273,755	-	4,524,570	4,273,755
Investment earnings	5,464,434	249,523	(1,821,149)	119,354	5,713,957	(1,701,795)
Other taxes	1,668,514	-	1,926,704	50,000	1,668,514	1,976,704
Miscellaneous	4,473,662	584,291	2,917,221	1,499,658	5,057,953	4,416,879
Total general revenues	47,019,514	833,814	39,653,772	1,669,012	47,853,328	41,322,784
Total revenues	125,595,632	13,585,204	117,969,923	10,923,589	139,180,836	128,893,512
Expenses:						
Program expenses:						
Legislative and executive	17,255,005	-	10,722,775	-	17,255,005	10,722,775
Judicial	8,463,834	-	5,983,009	-	8,463,834	5,983,009
Public safety	15,451,612	-	9,738,953	-	15,451,612	9,738,953
Public works	7,497,419	-	9,028,303	-	7,497,419	9,028,303
Health	20,207,979	-	19,036,311	-	20,207,979	19,036,311
Human services	38,936,354	-	30,778,588	-	38,936,354	30,778,588
Conservation and recreation	307,458	-	333,176	-	307,458	333,176
Interest and fiscal charges	553,722	-	372,643	-	553,722	372,643
Business-type activities:						
Sewer	-	3,268,177	-	2,846,986	3,268,177	2,846,986
Water	-	4,728,625	-	4,905,662	4,728,625	4,905,662
Geneva State Park Lodge	-	2,117,259	-	1,532,459	2,117,259	1,532,459
Total expenses	108,673,383	10,114,061	85,993,758	9,285,107	118,787,444	95,278,865
Change in net position before transfers & contributions	16,922,249	3,471,143	31,976,165	1,638,482	20,393,392	33,614,647
Transfers & contributions	1,263,481	(1,263,481)	47,355	(47,355)	-	-
Change in net position	18,185,730	2,207,662	32,023,520	1,591,127	20,393,392	33,614,647
Net position at beginning of year	197,746,966	36,968,473	165,723,446	35,377,346	234,715,439	201,100,792
Net position at end of year	\$ 215,932,696	\$ 39,176,135	\$ 197,746,966	\$ 36,968,473	\$ 255,108,831	\$ 234,715,439

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Governmental Activities

Expenses of the governmental activities increased \$22,679,625. The primary reason for this increase is that in 2022, the pension expense was (\$4,255,961) compared to 2023 when the pension expense is \$9,612,163. This is a difference of \$13,868,124. The remaining portion of the increase in expenses in 2023 can be ascribed to inflationary increases and expansions of services.

Operating grants were the largest program revenue, accounting for \$60,350,183 or 48.05% 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 \$15,426,224 or 12.28% 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 \$30,888,334 of the \$125,595,632 total revenues for governmental activities, or 24.59% of total revenues.

The human services program accounted for \$38,936,354 of the \$108,673,383 total expenses for governmental activities, or 35.83% of total governmental expenses. The next largest program was health, accounting for \$20,207,979 and representing 18.60% of total governmental expenses.

Business-Type Activities

Major revenue sources of business-type activities were charges for services of \$9,356,014, accounting for 68.87% of the total business-type revenues. The sewer district net position increased \$611,760 and water district net position increased \$1,385,050. 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 \$194,155. The lodge was built by the County, opening in 2004. The operation has been continually improving, showing an operating profit each of the last ten years. It has finally matured sufficiently to offset the depreciation and interest expenses.

Financial Analysis of County Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

As of December 31, 2023, the County's governmental funds reported a combined ending fund balance of \$97,468,214, an increase of 19.12% from the prior year's balance. Approximately 6.52% of this total \$6,358,187, 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.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023

The general fund is the primary operating fund of the County. At the end of 2023, unassigned fund balance was \$6,363,802, while total fund balance was \$16,031,997. 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 26.03% of total general fund expenditures, while total fund balance represents 65.59% of that same amount. The fund balance of the County's general fund decreased \$2,506,885 during 2023.

The motor vehicle and gas tax fund had a restricted fund balance of \$3,669,449 and a total fund balance of \$3,857,801 at the end of 2023. The fund balance increased by \$29,268 during 2023.

The public assistance fund had a restricted and total fund balance of \$5,979,079 at the end of 2023. The fund balance increased by \$4,515,045 during 2023.

The children services board fund had a restricted and total fund balance of \$7,680,025 at the end of 2023. The fund balance decreased by \$891,261 during 2023.

The county board of developmental disabilities fund had a restricted and total fund balance of \$12,476,637 at December 31, 2023. The fund balance decreased by \$1,106,590 during 2023.

At the end of 2023, the nursing home fund had a restricted fund balance of \$2,839,463 and a total fund balance of \$2,895,728. During 2023 the fund balance increased by \$929,958.

The permanent improvement fund had a balance of \$18,417,331, of which \$17,751,683 is assigned and \$665,648 is restricted. The County transferred \$13,659,683 to the permanent improvement fund during 2023. These transfers came from the general fund and other nonmajor governmental funds. The County will use this fund for future capital purchases.

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, 2023 was \$4,759,105 and \$5,988,613, respectively. The Geneva State Lodge had unrestricted net position of \$5,291,278. Net position increased by \$2,190,965 in the enterprise funds.

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 2023, the budget commission processed multiple adjustments to the original estimated revenues. For the general fund, final budgeted revenues and other financing sources were \$32,824,132 and actual revenue and other financing sources collections were \$33,063,405. The major factors contributing to the increase of actual revenues over the final budgeted amounts were increased interest revenue. During the year, the Commissioners amended general fund appropriations multiple times, for a net total increase of \$16,178,717. The primary reason for this increase was the County deciding to transfer a significant amount to the permanent improvement fund. At year end, \$41,549,619 was appropriated and actual expenditures and other financing uses were \$38,779,182.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets as of December 31, 2023 was \$192,632,751 (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>	
	2023	2022	2023	2022	2023	2022
Land	\$ 900,769	\$ 900,769	\$ 218,083	\$ 218,083	\$ 1,118,852	\$ 1,118,852
Construction in progress	5,660,107	1,661,889	1,440,198	1,833,058	7,100,305	3,494,947
Buildings	25,126,717	23,571,498	9,919,758	10,474,029	35,046,475	34,045,527
Improvements other than buildings	1,251,229	1,218,911	-	-	1,251,229	1,218,911
Equipment	4,650,694	4,310,533	1,216,825	1,396,977	5,867,519	5,707,510
Intangible assets	140,026	155,578	-	-	140,026	155,578
Vehicles	3,171,902	3,072,545	521,118	491,309	3,693,020	3,563,854
Infrastructure	117,985,173	117,985,173	-	-	117,985,173	117,985,173
Water and sewer system	-	-	20,430,152	20,474,945	20,430,152	20,474,945
Total	\$ 158,886,617	\$ 152,876,896	\$ 33,746,134	\$ 34,888,401	\$ 192,632,751	\$ 187,765,297

See Note 14 for additional information of capital assets.

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 67. For 2023, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$7,036,098 and \$5,919,915, 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 7.9. For 2023, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$4,920,776 and \$4,191,269, 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.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Long-Term Debt – At December 31, 2023, the County has outstanding debt which included general obligations bonds payable of \$15,750,000, OPWC loans payable of \$1,164,416, a Cook Road Improvement (TIF) of \$21,925, revenue bonds payable of \$2,884,000, equipment loans payable of \$65,901, an energy conservation finance purchase agreement of \$2,586,614 and OWDA loans payable of \$7,788,092.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
General Obligation Bonds	\$ 15,750,000	\$ 12,290,000	\$ -	\$ -	\$ 15,750,000	\$ 12,290,000
Mack Trucks Loan	-	60,000	-	-	-	60,000
Mack Plow Trucks Loan	65,901	131,803	-	-	65,901	131,803
Finance Purchase Agreement	2,586,614	4,003,317	-	-	2,586,614	4,003,317
OPWC Loans	65,000	70,000	1,099,416	1,215,295	1,164,416	1,285,295
Notes Payable	-	53,572	-	-	-	53,572
Cook Road Improvement (TIF)	21,925	28,704	-	-	21,925	28,704
Revenue Bonds	-	-	2,884,000	2,976,000	2,884,000	2,976,000
OWDA Loans	-	-	7,788,092	8,150,901	7,788,092	8,150,901
503 Corp Loan Payable	59,237	89,196	-	-	59,237	89,196
Totals	<u>\$ 18,548,677</u>	<u>\$ 16,726,592</u>	<u>\$ 11,771,508</u>	<u>\$ 12,342,196</u>	<u>\$ 30,320,185</u>	<u>\$ 29,068,788</u>

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

Economic Factors

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2023, the County received 2.51 mills of inside millage. 2.217 mills were allocated to the general fund and 0.293 mills was allocated to the debt service fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The average unemployment rate for the County during 2023 was 4.0%, a decrease from 4.4% a year ago. The State average was 3.5 percent and the Federal rate was 3.6 percent. In 2023, since unemployment decreased, the County saw slightly higher sales tax receipts.

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

Investment earnings increased significantly during 2023, which helped to offset some of the increases in expenditures due to inflation. The County will continue to look for grant opportunities to offset costs and stretch the dollars provided by the local citizens and taxpayers.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023

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 Scott Yamamoto, 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, 2023*

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 100,133,764	\$ 25,490,029	\$ 125,623,793
Cash with fiscal agents	1,160,231	-	1,160,231
Cash in segregated accounts	2,052,895	-	2,052,895
Restricted cash and cash equivalents	-	1,016,356	1,016,356
Receivables:			
Sales taxes	3,537,714	-	3,537,714
Property and other local taxes	18,380,381	-	18,380,381
Accounts	841,400	897,078	1,738,478
Special assessments	488,211	499,617	987,828
Accrued interest	682,284	-	682,284
Due from other governments	13,142,121	250,000	13,392,121
Loans receivable	3,018,179	-	3,018,179
Leases receivable	2,375,363	-	2,375,363
Materials and supplies inventory	244,617	-	244,617
Prepayments	355,272	-	355,272
Net pension asset	587,931	17,086	605,017
Contract receivable	-	2,557,015	2,557,015
Internal balance	(426,038)	426,038	-
Capital assets:			
Nondepreciable capital assets	124,546,049	1,658,281	126,204,330
Depreciable capital assets, net	34,340,568	32,087,853	66,428,421
Total capital assets, net	158,886,617	33,746,134	192,632,751
Total assets	305,460,942	64,899,353	370,360,295
Deferred outflows of resources:			
Deferred charges on debt refunding	373,576	-	373,576
Pension	27,438,427	805,655	28,244,082
OPEB	4,099,257	119,079	4,218,336
Total deferred outflows of resources	31,911,260	924,734	32,835,994

Component Units	
Northeast Ohio Regional Airport	Ashtabula County Land Reutilization Corporation
\$ 208,629	\$ 1,362,866
-	-
3,346	-
-	-
-	-
-	-
12,072	-
-	-
-	-
-	-
-	-
83,848	-
27,053	231
-	-
-	-
-	-
727,778	-
12,692,610	-
13,420,388	-
13,755,336	1,363,097
-	-
177,750	-
20,849	-
198,599	-
<i>- - Continued</i>	

Ashtabula County, Ohio

Statement of Net Position (Continued)
December 31, 2023

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Liabilities:			
Accounts payable	\$ 3,425,804	\$ 432,464	\$ 3,858,268
Contracts payable	597,134	107,581	704,715
Accrued wages and benefits	1,400,843	43,723	1,444,566
Due to other governments	1,545,595	128,104	1,673,699
Payroll withholding payable	764,538	24,241	788,779
Accrued interest payable	138,192	66,474	204,666
Loans payable	59,237	-	59,237
Claims payable	807,849	-	807,849
Unearned revenue	4,119,582	11,998,274	16,117,856
Long-term liabilities:			
Due within one year	2,816,293	1,136,678	3,952,971
Due in more than one year:			
Net pension liability	64,752,245	1,881,824	66,634,069
Net OPEB liability	1,364,714	39,661	1,404,375
Other amounts due in more than one year	19,045,693	10,724,705	29,770,398
Total liabilities	<u>100,837,719</u>	<u>26,583,729</u>	<u>127,421,448</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	17,792,359	-	17,792,359
Pension	104,636	49,690	154,326
OPEB	496,176	14,533	510,709
Leases	2,208,616	-	2,208,616
Total deferred inflows of resources	<u>20,601,787</u>	<u>64,223</u>	<u>20,666,010</u>
Net position:			
Net investment in capital assets	148,298,822	21,974,626	170,273,448
Restricted for:			
Debt service	-	-	-
Capital projects	6,517,445	1,266,356	7,783,801
Public assistance/human services	3,822,101	-	3,822,101
Roads & bridges	4,238,693	-	4,238,693
Health programs	11,361,408	-	11,361,408
Judicial/public safety programs	3,967,007	-	3,967,007
Economic development	5,753,074	-	5,753,074
Children's services	9,139,333	-	9,139,333
General government operations	3,323,145	-	3,323,145
Lodge operations	301,521	-	301,521
Other purposes	977,649	17,086	994,735
Unrestricted	18,232,498	15,918,067	34,150,565
Total net position	<u>\$ 215,932,696</u>	<u>\$ 39,176,135</u>	<u>\$ 255,108,831</u>

See Accompanying Notes to the Basic Financial Statements

Component Units	
Northeast Ohio Regional Airport	Ashtabula County Land Reutilization Corporation
\$ 34,558	\$ -
17,991	-
4,531	-
2,829	-
-	-
7,897	-
-	-
-	-
3,946	-
50,600	-
344,142	-
6,974	-
633,278	-
<u>1,106,746</u>	<u>-</u>
-	-
1,660	-
2,300	-
-	-
<u>3,960</u>	<u>-</u>
12,736,510	-
6,064	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
100,655	1,363,097
<u>\$ 12,843,229</u>	<u>\$ 1,363,097</u>

Ashtabula County, Ohio

*Statement of Activities
For the Year Ended December 31, 2023*

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government				
Legislative and executive	\$ 17,255,005	\$ 4,979,129	\$ 3,248,843	\$ -
Judicial	8,463,834	1,670,716	4,420,745	-
Public safety	15,451,612	2,333,048	6,315,291	-
Public works	7,497,419	683,632	8,547,230	2,799,461
Health	20,207,979	859,148	8,732,511	-
Human services	38,936,354	4,900,551	29,085,563	250
Conservation and recreation	307,458	-	-	-
Interest and fiscal charges	454,070	-	-	-
Bond issuance costs	99,652	-	-	-
Total governmental activities	<u>108,673,383</u>	<u>15,426,224</u>	<u>60,350,183</u>	<u>2,799,711</u>
Business-type activities:				
Sewer district	3,268,177	3,518,113	-	121,909
Water district	4,728,625	5,837,901	-	230,622
Geneva State Park Lodge	2,117,259	-	1,091,119	1,951,726
Total business-type activities	<u>10,114,061</u>	<u>9,356,014</u>	<u>1,091,119</u>	<u>2,304,257</u>
Total primary government	<u>\$ 118,787,444</u>	<u>\$ 24,782,238</u>	<u>\$ 61,441,302</u>	<u>\$ 5,103,968</u>
Component units:				
Northeast Ohio Regional Airport	1,709,563	338,373	746,902	187,938
Ashtabula County Land Reutilization Corp.	401,980	104,354	484,939	-
Total component units	<u>\$ 2,111,543</u>	<u>\$ 442,727</u>	<u>\$ 1,231,841</u>	<u>\$ 187,938</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	Northeast Ohio Regional Airport	Ashtabula County Land Reutilization
\$ (9,027,033)	\$ -	\$ (9,027,033)	\$ -	\$ -
(2,372,373)	-	(2,372,373)	-	-
(6,803,273)	-	(6,803,273)	-	-
4,532,904	-	4,532,904	-	-
(10,616,320)	-	(10,616,320)	-	-
(4,949,990)	-	(4,949,990)	-	-
(307,458)	-	(307,458)	-	-
(454,070)	-	(454,070)	-	-
(99,652)	-	(99,652)	-	-
(30,097,265)	-	(30,097,265)	-	-
-	371,845	371,845	-	-
-	1,339,898	1,339,898	-	-
-	925,586	925,586	-	-
-	2,637,329	2,637,329	-	-
(30,097,265)	2,637,329	(27,459,936)	-	-
-	-	-	(436,350)	-
-	-	-	-	187,313
-	-	-	(436,350)	187,313
3,943,251	-	3,943,251	-	-
1,786,389	-	1,786,389	-	-
2,781,420	-	2,781,420	-	-
6,672,400	-	6,672,400	-	-
1,070,122	-	1,070,122	-	-
518,911	-	518,911	-	-
14,115,841	-	14,115,841	-	-
1,052,081	-	1,052,081	-	-
616,433	-	616,433	-	-
14,677	-	14,677	-	-
4,524,570	-	4,524,570	-	-
-	530,683	530,683	-	-
5,464,434	249,523	5,713,957	289	47,528
4,458,985	53,608	4,512,593	10,010	151,883
47,019,514	833,814	47,853,328	10,299	199,411
(546,967)	546,967	-	-	-
1,810,448	(1,810,448)	-	-	-
18,185,730	2,207,662	20,393,392	(426,051)	386,724
197,746,966	36,968,473	234,715,439	13,269,280	976,373
<u>\$ 215,932,696</u>	<u>\$ 39,176,135</u>	<u>\$ 255,108,831</u>	<u>\$ 12,843,229</u>	<u>\$ 1,363,097</u>

Ashtabula County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2023*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of DD
Assets:					
Equity in pooled cash and cash equivalents	\$ 14,699,632	\$ 3,335,275	\$ 7,427,324	\$ 8,036,025	\$ 13,179,216
Cash with fiscal agents	-	-	-	-	361,033
Cash in segregated accounts	74,313	-	-	64,484	86,140
Receivables:					
Sales taxes	3,537,714	-	-	-	-
Property and other local taxes	4,732,493	-	1,918,765	2,895,723	7,112,467
Accounts	328,474	8,861	-	-	-
Special assessments	-	-	-	-	-
Interfund loans	261,343	-	-	-	-
Accrued interest	682,284	-	-	-	-
Due from other governments	1,797,932	4,002,107	70,928	2,012,613	357,557
Loans receivable	-	-	-	-	-
Leases receivable	2,375,363	-	-	-	-
Materials and supplies inventory	-	188,352	-	-	-
Prepayments	160,236	-	-	-	-
Total assets	<u>\$ 28,649,784</u>	<u>\$ 7,534,595</u>	<u>\$ 9,417,017</u>	<u>\$ 13,008,845</u>	<u>\$ 21,096,413</u>
Liabilities:					
Accounts payable	\$ 442,455	\$ 40,775	\$ 709,325	\$ 343,425	\$ 804,243
Contracts payable	-	142,546	73,140	-	-
Accrued wages and benefits	560,754	104,761	114,095	87,700	91,869
Due to other governments	260,462	27,788	491,884	67,392	204,290
Interfund loans payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Payroll withholding payable	265,945	58,160	63,978	48,067	49,350
Unearned revenue	-	-	-	-	-
Total liabilities	<u>1,529,616</u>	<u>374,030</u>	<u>1,452,422</u>	<u>546,584</u>	<u>1,149,752</u>
Deferred inflows of resources:					
Property taxes levied for the next fiscal year	4,600,000	-	1,868,944	2,800,000	6,900,000
Delinquent property tax revenue not available	132,493	-	49,821	95,723	212,467
Accrued interest not available	485,733	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Miscellaneous revenue not available	58,070	157,685	-	-	-
Sales tax revenue not available	2,364,153	-	-	-	-
Intergovernmental revenue not available	1,239,106	3,145,079	66,751	1,886,513	357,557
Leases	2,208,616	-	-	-	-
Total deferred inflows of resources	<u>11,088,171</u>	<u>3,302,764</u>	<u>1,985,516</u>	<u>4,782,236</u>	<u>7,470,024</u>
Fund balances:					
Nonspendable	902,956	188,352	-	-	-
Restricted	-	3,669,449	5,979,079	7,680,025	12,476,637
Committed	8,246,881	-	-	-	-
Assigned	518,358	-	-	-	-
Unassigned (deficit)	6,363,802	-	-	-	-
Total fund balances	<u>16,031,997</u>	<u>3,857,801</u>	<u>5,979,079</u>	<u>7,680,025</u>	<u>12,476,637</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,649,784</u>	<u>\$ 7,534,595</u>	<u>\$ 9,417,017</u>	<u>\$ 13,008,845</u>	<u>\$ 21,096,413</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 2,655,466	\$ 18,492,501	\$ 29,863,049	\$ 97,688,488
-	-	799,198	1,160,231
-	-	1,827,958	2,052,895
-	-	-	3,537,714
-	-	1,720,933	18,380,381
293,240	-	207,262	837,837
-	-	488,211	488,211
-	-	-	261,343
-	-	-	682,284
943,785	-	3,957,199	13,142,121
-	-	3,018,179	3,018,179
-	-	-	2,375,363
56,265	-	-	244,617
-	-	-	160,236
<u>\$ 3,948,756</u>	<u>\$ 18,492,501</u>	<u>\$ 41,881,989</u>	<u>\$ 144,029,900</u>
\$ 402,386	\$ -	\$ 683,195	\$ 3,425,804
-	75,170	306,278	597,134
205,331	-	236,333	1,400,843
41,959	-	434,621	1,528,396
-	-	7,173	7,173
-	-	546,967	546,967
103,964	-	175,074	764,538
-	-	4,119,582	4,119,582
<u>753,640</u>	<u>75,170</u>	<u>6,509,223</u>	<u>12,390,437</u>
-	-	1,623,415	17,792,359
-	-	47,403	537,907
-	-	-	485,733
-	-	488,211	488,211
75,178	-	133,581	424,514
-	-	-	2,364,153
224,210	-	2,950,540	9,869,756
-	-	-	2,208,616
<u>299,388</u>	<u>-</u>	<u>5,243,150</u>	<u>34,171,249</u>
56,265	-	3,018,179	4,165,752
2,839,463	665,648	26,029,852	59,340,153
-	-	1,087,200	9,334,081
-	17,751,683	-	18,270,041
-	-	(5,615)	6,358,187
<u>2,895,728</u>	<u>18,417,331</u>	<u>30,129,616</u>	<u>97,468,214</u>
<u>\$ 3,948,756</u>	<u>\$ 18,492,501</u>	<u>\$ 41,881,989</u>	<u>\$ 144,029,900</u>

Ashtabula County, Ohio

*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2023*

Total governmental fund balances		\$ 97,468,214
<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.		158,886,617
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 2,364,153	
Property and other local taxes receivable	537,907	
Accounts receivable	424,514	
Intergovernmental receivable	9,869,756	
Special assessments receivable	488,211	
Accrued interest receivable	485,733	
Total		14,170,274
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.		1,487,225
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.		(138,192)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		373,576
Unamortized premiums on bond issuances are not recognized in the governmental funds.		(156,818)
Prepaid bond insurance is not recorded as an asset in the funds, however, on the statement of net position it is reported as an asset and amortized over the life of the bonds.		37,058
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	587,931	
Deferred outflows of resources	27,438,427	
Deferred inflows of resources	(104,636)	
Net pension liability	(64,752,245)	
Total		(36,830,523)
The net OPEB liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Deferred outflows of resources	4,099,257	
Deferred inflows of resources	(496,176)	
Net OPEB liability	(1,364,714)	
Total		2,238,367
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	(3,054,425)	
Energy conservation financing agreement	(2,586,614)	
OPWC loans payable	(65,000)	
General obligation bonds payable	(15,750,000)	
Loans payable	(147,063)	
Total		(21,603,102)
Net position of governmental activities		\$ 215,932,696

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, 2023*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of DD
Revenues:					
Sales taxes	\$ 14,154,018	\$ -	\$ -	\$ -	\$ -
Property and other local taxes	4,064,934	-	1,834,050	2,942,141	6,867,314
Charges for services	4,219,278	363,104	6,108	75	-
Licenses and permits	77,445	-	-	-	-
Fines and forfeitures	314,806	39,077	-	-	-
Intergovernmental	4,813,047	10,219,610	12,601,567	6,081,758	6,572,136
Special assessments	-	-	-	-	-
Interest	2,987,222	171,704	-	2	12,695
Contributions and donations	22,218	-	7,988	36,064	100
Conveyance taxes	698,852	-	-	-	-
Payments in lieu of taxes	-	-	-	-	-
Change in fair value of investments	2,160,396	-	-	(11,231)	-
Other	2,597,329	123,766	65,457	61,795	629,310
Total revenues	<u>36,109,545</u>	<u>10,917,261</u>	<u>14,515,170</u>	<u>9,110,604</u>	<u>14,081,555</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	10,001,976	-	-	-	-
Judicial	4,102,817	-	-	-	-
Public safety	8,776,791	-	-	-	-
Public works	81,768	10,752,954	-	-	-
Health	136,481	-	-	-	14,188,145
Human services	1,069,882	-	15,092,342	8,001,865	-
Conservation and recreation	274,248	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	130,902	-	-	-
Interest and fiscal charges	-	4,137	-	-	-
Bond issuance costs	-	-	114,386	-	-
Total expenditures	<u>24,443,963</u>	<u>10,887,993</u>	<u>15,206,728</u>	<u>8,001,865</u>	<u>14,188,145</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,665,582</u>	<u>29,268</u>	<u>(691,558)</u>	<u>1,108,739</u>	<u>(106,590)</u>
Other financing sources (uses):					
Bond issuance	-	-	4,225,000	-	-
Transfers in	-	-	966,270	-	-
Transfers (out)	(14,172,467)	-	(97,053)	(2,000,000)	(1,000,000)
Premium on bond issuance	-	-	112,386	-	-
Contributions to lodge	-	-	-	-	-
Total other financing sources (uses)	<u>(14,172,467)</u>	<u>-</u>	<u>5,206,603</u>	<u>(2,000,000)</u>	<u>(1,000,000)</u>
Net change in fund balances	(2,506,885)	29,268	4,515,045	(891,261)	(1,106,590)
Fund balances at beginning of year	<u>18,538,882</u>	<u>3,828,533</u>	<u>1,464,034</u>	<u>8,571,286</u>	<u>13,583,227</u>
Fund balances at end of year	<u>\$ 16,031,997</u>	<u>\$ 3,857,801</u>	<u>\$ 5,979,079</u>	<u>\$ 7,680,025</u>	<u>\$ 12,476,637</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 14,154,018
-	-	2,240,412	17,948,851
3,630,367	-	4,233,700	12,452,632
-	-	26,422	103,867
-	-	365,917	719,800
9,041,944	-	16,969,541	66,299,603
-	-	441,814	441,814
2,834	13,915	726,894	3,915,266
-	-	85,161	151,531
-	-	353,229	1,052,081
-	-	14,677	14,677
-	-	(1,426)	2,147,739
659,574	35,308	1,890,672	6,063,211
13,334,719	49,223	27,347,013	125,465,090
-	-	6,505,119	16,507,095
-	-	4,137,323	8,240,140
-	-	6,582,092	15,358,883
-	-	801,079	11,635,801
-	-	5,914,057	20,238,683
12,212,935	-	1,776,319	38,153,343
-	-	33,210	307,458
-	1,234,540	924,192	2,158,732
-	-	2,272,013	2,402,915
-	-	292,319	296,456
-	-	-	114,386
12,212,935	1,234,540	29,237,723	115,413,892
1,121,784	(1,185,317)	(1,890,710)	10,051,198
-	-	-	4,225,000
-	13,659,683	6,035,378	20,661,331
(191,826)	-	(1,444,746)	(18,906,092)
-	-	46,979	159,365
-	-	(546,967)	(546,967)
(191,826)	13,659,683	4,090,644	5,592,637
929,958	12,474,366	2,199,934	15,643,835
1,965,770	5,942,965	27,929,682	81,824,379
\$ 2,895,728	\$ 18,417,331	\$ 30,129,616	\$ 97,468,214

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, 2023*

Net change in fund balances - total governmental funds	\$ 15,643,835
<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	\$ 7,861,969
Current year depreciation	(1,852,248)
Total	6,009,721
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Sales taxes	(38,177)
Property and other local taxes	(559,925)
Intergovernmental revenues	430,840
Special assessments	(253,314)
Investment income	193,919
Charges for services	357,199
Total	130,542
Issuance of bonds are recorded as other financing sources in the funds; however, in the statement of activities, they are not reported as other financing sources as they increase liabilities on the statement of net position.	
	(4,225,000)
Repayment of bond, loan and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.	
	2,402,915
Prepaid bond insurance is amortized over the life of the issuance in the statement of activities.	
	14,734
Bond premiums are amortized over the life of the issuance in the statement of activities.	
	(159,365)
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.	
Increase in accrued interest payable	(109,889)
Amortization of prepaid bond insurance	(3,084)
Amortization of deferred amounts on refunding	(47,188)
Amortization of bond premiums	2,547
Total	(157,614)
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.	
	(178,135)
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	(9,612,163)
OPEB	2,440,155
Total	(7,172,008)
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
Pension	5,138,204
OPEB	54,113
Total	5,192,317
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 funds is allocated among the governmental activities.	
	683,788
Change in net position of governmental activities	\$ 18,185,730

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, 2023*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 13,300,000	\$ 14,100,000	\$ 14,125,954	\$ 25,954
Property and other local taxes	3,918,100	4,131,606	4,137,585	5,979
Charges for services	3,383,650	3,692,391	3,549,307	(143,084)
Licenses and permits	50,000	73,555	77,979	4,424
Fines and forfeitures	279,500	254,500	314,163	59,663
Intergovernmental	4,207,500	4,733,721	4,690,392	(43,329)
Interest	1,068,750	2,294,490	2,631,026	336,536
Conveyance taxes	900,000	700,000	696,549	(3,451)
Other	466,850	2,772,707	2,606,641	(166,066)
Total revenues	<u>27,574,350</u>	<u>32,752,970</u>	<u>32,829,596</u>	<u>76,626</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	9,485,729	10,499,518	9,741,586	757,932
Judicial	2,885,676	4,666,835	4,174,312	492,523
Public safety	9,439,680	10,150,927	8,798,028	1,352,899
Public works	117,211	120,404	79,792	40,612
Health	90,462	152,904	142,542	10,362
Human services	1,154,774	1,178,685	1,075,578	103,107
Conservation and recreation	286,136	346,536	333,534	13,002
Total expenditures	<u>23,459,668</u>	<u>27,115,809</u>	<u>24,345,372</u>	<u>2,770,437</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,114,682</u>	<u>5,637,161</u>	<u>8,484,224</u>	<u>2,847,063</u>
Other financing sources (uses):				
Advances (out)	-	(261,343)	(261,343)	-
Transfers in	71,162	71,162	233,809	162,647
Transfers (out)	(1,911,234)	(14,172,467)	(14,172,467)	-
Total other financing sources (uses)	<u>(1,840,072)</u>	<u>(14,362,648)</u>	<u>(14,200,001)</u>	<u>162,647</u>
Net change in fund balances	2,274,610	(8,725,487)	(5,715,777)	3,009,710
Fund balances at beginning of year	18,176,504	18,176,504	18,176,504	-
Prior year encumbrances appropriated	1,081,795	1,081,795	1,081,795	-
Fund balance at end of year	<u>\$ 21,532,909</u>	<u>\$ 10,532,812</u>	<u>\$ 13,542,522</u>	<u>\$ 3,009,710</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2023*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 495,000	\$ 495,000	\$ 518,216	\$ 23,216
Fines and forfeitures	42,000	42,000	38,907	(3,093)
Intergovernmental	10,125,424	10,125,424	10,146,858	21,434
Interest	30,000	30,000	166,893	136,893
Other	40,000	40,000	123,766	83,766
Total revenues	<u>10,732,424</u>	<u>10,732,424</u>	<u>10,994,640</u>	<u>262,216</u>
Expenditures:				
Current:				
Public works	<u>12,375,403</u>	<u>13,293,351</u>	<u>11,341,965</u>	<u>1,951,386</u>
Total expenditures	<u>12,375,403</u>	<u>13,293,351</u>	<u>11,341,965</u>	<u>1,951,386</u>
Net change in fund balances	(1,642,979)	(2,560,927)	(347,325)	2,213,602
Fund balances at beginning of year	2,612,013	2,612,013	2,612,013	-
Prior year encumbrances appropriated	<u>632,881</u>	<u>632,881</u>	<u>632,881</u>	-
Fund balance at end of year	<u>\$ 1,601,915</u>	<u>\$ 683,967</u>	<u>\$ 2,897,569</u>	<u>\$ 2,213,602</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, 2023*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 1,797,500	\$ 1,797,500	\$ 1,876,054	\$ 78,554
Charges for services	12,000	12,000	6,108	(5,892)
Intergovernmental	12,521,758	12,521,758	12,599,407	77,649
Contributions and donations	5,000	5,000	7,988	2,988
Other	84,300	84,300	99,321	15,021
Total revenues	<u>14,420,558</u>	<u>14,420,558</u>	<u>14,588,878</u>	<u>168,320</u>
Expenditures:				
Current:				
Human services	<u>15,977,292</u>	<u>16,923,109</u>	<u>15,934,472</u>	<u>988,637</u>
Total expenditures	<u>15,977,292</u>	<u>16,923,109</u>	<u>15,934,472</u>	<u>988,637</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,556,734)</u>	<u>(2,502,551)</u>	<u>(1,345,594)</u>	<u>1,156,957</u>
Other financing sources (uses):				
Bond issuance	-	4,189,136	4,189,136	-
Sale of capital assets	3,000	3,000	-	(3,000)
Transfers in	1,100,000	1,100,000	966,270	(133,730)
Transfers (out)	<u>(100,000)</u>	<u>(94,006)</u>	<u>(94,006)</u>	<u>-</u>
Total other financing sources (uses)	<u>1,003,000</u>	<u>5,198,130</u>	<u>5,061,400</u>	<u>(136,730)</u>
Net change in fund balances	(553,734)	2,695,579	3,715,806	1,020,227
Fund balances at beginning of year	1,479,949	1,479,949	1,479,949	-
Prior year encumbrances appropriated	<u>1,035,742</u>	<u>1,035,742</u>	<u>1,035,742</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,961,957</u>	<u>\$ 5,211,270</u>	<u>\$ 6,231,497</u>	<u>\$ 1,020,227</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, 2023*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 2,810,200	\$ 3,018,140	\$ 3,018,156	\$ 16
Charges for services	1,000	75	75	-
Intergovernmental	5,295,982	5,933,415	6,115,905	182,490
Contributions and donations	21,000	30,000	36,064	6,064
Other	104,000	59,490	61,795	2,305
Total revenues	<u>8,232,182</u>	<u>9,041,120</u>	<u>9,231,995</u>	<u>190,875</u>
Expenditures:				
Current:				
Human services	<u>8,075,575</u>	<u>9,021,560</u>	<u>8,445,920</u>	<u>575,640</u>
Total expenditures	<u>8,075,575</u>	<u>9,021,560</u>	<u>8,445,920</u>	<u>575,640</u>
Excess (deficiency) of revenues over (under) expenditures	<u>156,607</u>	<u>19,560</u>	<u>786,075</u>	<u>766,515</u>
Other financing sources (uses):				
Transfers (out)	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>
Net change in fund balances	(1,843,393)	(1,980,440)	(1,213,925)	766,515
Fund balances at beginning of year	8,252,781	8,252,781	8,252,781	-
Prior year encumbrances appropriated	<u>428,775</u>	<u>428,775</u>	<u>428,775</u>	<u>-</u>
Fund balance at end of year	<u>\$ 6,838,163</u>	<u>\$ 6,701,116</u>	<u>\$ 7,467,631</u>	<u>\$ 766,515</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, 2023*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 6,484,000	\$ 6,887,000	\$ 7,014,569	\$ 127,569
Intergovernmental	2,717,000	4,031,173	4,200,843	169,670
Interest	-	-	12,248	12,248
Contributions and donations	-	-	100	100
Other	462,500	621,328	630,562	9,234
Total revenues	<u>9,663,500</u>	<u>11,539,501</u>	<u>11,858,322</u>	<u>318,821</u>
Expenditures:				
Current:				
Health	9,746,258	11,538,883	10,740,631	798,252
Total expenditures	<u>9,746,258</u>	<u>11,538,883</u>	<u>10,740,631</u>	<u>798,252</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(82,758)</u>	<u>618</u>	<u>1,117,691</u>	<u>1,117,073</u>
Other financing sources (uses):				
Transfers (out)	(1,600,000)	(1,000,000)	(1,000,000)	-
Total other financing sources (uses)	<u>(1,600,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balances	(1,682,758)	(999,382)	117,691	1,117,073
Fund balances at beginning of year	11,277,027	11,277,027	11,277,027	-
Prior year encumbrances appropriated	377,934	377,934	377,934	-
Fund balance at end of year	<u>\$ 9,972,203</u>	<u>\$ 10,655,579</u>	<u>\$ 11,772,652</u>	<u>\$ 1,117,073</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, 2023*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 3,970,500	\$ 3,705,500	\$ 3,528,442	\$ (177,058)
Intergovernmental	6,659,500	8,124,762	8,970,348	845,586
Interest	-	-	2,736	2,736
Other	490,000	600,000	636,693	36,693
Total revenues	<u>11,120,000</u>	<u>12,430,262</u>	<u>13,138,219</u>	<u>707,957</u>
Expenditures:				
Current:				
Human services	11,489,269	13,096,040	12,667,917	428,123
Total expenditures	<u>11,489,269</u>	<u>13,096,040</u>	<u>12,667,917</u>	<u>428,123</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(369,269)</u>	<u>(665,778)</u>	<u>470,302</u>	<u>1,136,080</u>
Other financing sources (uses):				
Transfers (out)	<u>(191,826)</u>	<u>(191,826)</u>	<u>(191,826)</u>	<u>-</u>
Total other financing sources (uses)	<u>(191,826)</u>	<u>(191,826)</u>	<u>(191,826)</u>	<u>-</u>
Net change in fund balances	(561,095)	(857,604)	278,476	1,136,080
Fund balances at beginning of year	1,503,343	1,503,343	1,503,343	-
Prior year encumbrances appropriated	<u>334,391</u>	<u>334,391</u>	<u>334,391</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,276,639</u>	<u>\$ 980,130</u>	<u>\$ 2,116,210</u>	<u>\$ 1,136,080</u>

See Accompanying Notes to the Basic Financial Statements

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Ashtabula County, Ohio

*Statement of Net Position
Proprietary Funds
December 31, 2023*

	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	\$ 5,273,172	\$ 6,008,859	\$ 14,207,998	\$ 25,490,029	\$ 2,445,276
Restricted cash held by Delaware North Corporation	-	-	1,016,356	1,016,356	-
Receivables:					
Accounts	281,051	616,027	-	897,078	3,563
Special assessments	313,051	186,566	-	499,617	-
Due from other funds	-	-	546,967	546,967	-
Due from other governments	-	250,000	-	250,000	-
Contract receivable	-	-	2,557,015	2,557,015	-
Prepayments	-	-	-	-	157,978
Total current assets	<u>5,867,274</u>	<u>7,061,452</u>	<u>18,328,336</u>	<u>31,257,062</u>	<u>2,606,817</u>
Noncurrent assets:					
Net pension asset	10,471	6,615	-	17,086	-
Capital assets:					
Nondepreciable capital assets	527,335	1,130,946	-	1,658,281	-
Depreciable capital assets, net	10,323,754	12,132,311	9,631,788	32,087,853	-
Total capital assets, net	<u>10,851,089</u>	<u>13,263,257</u>	<u>9,631,788</u>	<u>33,746,134</u>	<u>-</u>
Total noncurrent assets	<u>10,861,560</u>	<u>13,269,872</u>	<u>9,631,788</u>	<u>33,763,220</u>	<u>-</u>
Total assets	<u>16,728,834</u>	<u>20,331,324</u>	<u>27,960,124</u>	<u>65,020,282</u>	<u>2,606,817</u>
Deferred outflows of resources:					
Pension	476,688	328,967	-	805,655	-
OPEB	72,977	46,102	-	119,079	-
Total deferred outflows of resources	<u>549,665</u>	<u>375,069</u>	<u>-</u>	<u>924,734</u>	<u>-</u>

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Ashtabula County, Ohio

*Statement of Net Position
Proprietary Funds (Continued)
December 31, 2023*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Liabilities:					
Current liabilities:					
Accounts payable	\$ 190,413	\$ 219,623	\$ 22,428	\$ 432,464	\$ -
Contracts payable	19,444	88,137	-	107,581	-
Accrued wages and benefits	27,626	16,097	-	43,723	-
Due to other governments	119,659	8,445	-	128,104	17,199
Interfund loans payable	-	-	-	-	254,170
Accrued interest payable	-	66,474	-	66,474	-
Compensated absences payable	18,640	12,817	-	31,457	-
Payroll withholding payable	15,353	8,888	-	24,241	-
Revenue bonds payable	-	292,000	-	292,000	-
OWDA loans payable	59,920	654,535	-	714,455	-
OPWC loans payable	48,964	49,802	-	98,766	-
Unearned revenue	-	-	11,998,274	11,998,274	-
Claims payable	-	-	-	-	807,849
Total current liabilities	<u>500,019</u>	<u>1,416,818</u>	<u>12,020,702</u>	<u>13,937,539</u>	<u>1,079,218</u>
Long-term liabilities:					
Compensated absences payable	34,616	23,802	-	58,418	-
Claims payable	-	-	-	-	161,303
Revenue bonds payable	-	2,592,000	-	2,592,000	-
OWDA loans payable	601,059	6,472,578	-	7,073,637	-
OPWC loans payable	702,340	298,310	-	1,000,650	-
Net pension liability	1,153,271	728,553	-	1,881,824	-
Net OPEB liability	24,306	15,355	-	39,661	-
Total long-term liabilities	<u>2,515,592</u>	<u>10,130,598</u>	<u>-</u>	<u>12,646,190</u>	<u>161,303</u>
Total liabilities	<u>3,015,611</u>	<u>11,547,416</u>	<u>12,020,702</u>	<u>26,583,729</u>	<u>1,240,521</u>
Deferred inflows of resources:					
Pension	45,696	3,994	-	49,690	-
OPEB	8,810	5,723	-	14,533	-
Total deferred inflows of resources	<u>54,506</u>	<u>9,717</u>	<u>-</u>	<u>64,223</u>	<u>-</u>
Net position:					
Net investment in capital assets	9,438,806	2,904,032	9,631,788	21,974,626	-
Restricted for repairs and maintenance	-	-	1,016,356	1,016,356	-
Restricted for capital projects	-	250,000	-	250,000	-
Restricted for other purposes	10,471	6,615	-	17,086	-
Unrestricted	4,759,105	5,988,613	5,291,278	16,038,996	1,366,296
Total net position	<u>\$ 14,208,382</u>	<u>\$ 9,149,260</u>	<u>\$ 15,939,422</u>	<u>39,297,064</u>	<u>\$ 1,366,296</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds				(120,929)	
Net position of business-type activities				<u>\$ 39,176,135</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, 2023*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Operating revenues:					
Tap-in fees	\$ 57,668	\$ 17,167	\$ -	\$ 74,835	\$ -
Charges for services	3,415,268	5,789,248	-	9,204,516	9,357,714
Net change in operations of lodge	-	-	530,683	530,683	-
Other operating revenues	2,449	51,159	-	53,608	291,795
Total operating revenues	<u>3,475,385</u>	<u>5,857,574</u>	<u>530,683</u>	<u>9,863,642</u>	<u>9,649,509</u>
Operating expenses:					
Personal services	675,172	428,780	-	1,103,952	-
Fringe benefits	264,959	161,163	-	426,122	133,127
Contractual services	1,429,551	2,290,979	1,380,496	5,101,026	-
Materials and supplies	132,199	170,912	-	303,111	-
Utilities	171,510	131,655	-	303,165	-
Claims	-	-	-	-	8,871,106
Depreciation	597,575	1,145,633	691,536	2,434,744	-
Total operating expenses	<u>3,270,966</u>	<u>4,329,122</u>	<u>2,072,032</u>	<u>9,672,120</u>	<u>9,004,233</u>
Operating income (loss)	<u>204,419</u>	<u>1,528,452</u>	<u>(1,541,349)</u>	<u>191,522</u>	<u>645,276</u>
Nonoperating revenues (expenses):					
Interest and fiscal charges	(7,901)	(405,510)	-	(413,411)	-
Interest income	248,156	-	1,367	249,523	-
Other nonoperating expenses	-	-	(45,227)	(45,227)	-
Special assessments	45,177	31,486	-	76,663	-
Reserve requirement receipts	-	-	1,091,119	1,091,119	-
Total nonoperating revenues (expenses)	<u>285,432</u>	<u>(374,024)</u>	<u>1,047,259</u>	<u>958,667</u>	<u>-</u>
Income (loss) before contributions and transfers	489,851	1,154,428	(494,090)	1,150,189	645,276
Transfer in	-	-	-	-	55,209
Transfer out	-	-	(1,810,448)	(1,810,448)	-
Capital contributions	<u>121,909</u>	<u>230,622</u>	<u>2,498,693</u>	<u>2,851,224</u>	<u>-</u>
Change in net position	611,760	1,385,050	194,155	2,190,965	700,485
Net position at beginning of year	<u>13,596,622</u>	<u>7,764,210</u>	<u>15,745,267</u>		<u>665,811</u>
Net position at end of year	<u>\$ 14,208,382</u>	<u>\$ 9,149,260</u>	<u>\$ 15,939,422</u>		<u>\$ 1,366,296</u>
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				<u>16,697</u>	
Change in net position of business-type activities				<u>\$ 2,207,662</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, 2023*

	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	\$ 3,473,911	\$ 5,806,415	\$ -	\$ 9,280,326	\$ -
Cash received from other payments	2,449	51,159	-	53,608	-
Cash received from interfund transactions	-	-	-	-	9,645,946
Cash payments for goods and services	(117,227)	(207,008)	-	(324,235)	-
Cash payments to employees	(923,190)	(566,985)	-	(1,490,175)	(136,953)
Cash payments for contractual services	(1,569,877)	(2,540,558)	(1,358,068)	(5,468,503)	-
Cash payments for claims	-	-	-	-	(8,968,392)
Net cash provided by (used in) operating activities	866,066	2,543,023	(1,358,068)	2,051,021	540,601
Cash flows from noncapital financing activities:					
Cash received from transfers in	-	-	-	-	55,209
Cash used for transfers out	-	-	(1,810,448)	(1,810,448)	-
Cash received from rent	-	-	123,465	123,465	-
Cash received from interfund loans	-	-	-	-	254,170
Net cash provided by (used in) noncapital financing activities	-	-	(1,686,983)	(1,686,983)	309,379
Cash flows from capital and related financing activities:					
Cash received from special assessments	94,759	71,465	-	166,224	-
Acquisition of capital assets	(386,580)	(905,897)	-	(1,292,477)	-
Cash received from capital reserve requirement	-	-	1,091,119	1,091,119	-
Cash payments for principal retirement	(109,644)	(786,530)	-	(896,174)	-
Cash payments for interest and fiscal charges	(7,901)	(348,882)	-	(356,783)	-
Cash received from loans	-	325,486	-	325,486	-
Cash received from capital grants	121,909	230,622	14,485,357	14,837,888	-
Net cash provided by (used in) capital and related financing activities	(287,457)	(1,413,736)	15,576,476	13,875,283	-
Cash flows from investing activities:					
Interest received	248,156	-	1,367	249,523	-
Net cash provided by investing activities	248,156	-	1,367	249,523	-
Net increase in cash and cash equivalents	826,765	1,129,287	12,532,792	14,488,844	849,980
Cash and cash equivalents at beginning of year	<u>4,446,407</u>	<u>4,879,572</u>	<u>2,691,562</u>	<u>12,017,541</u>	<u>1,595,296</u>
Cash and cash equivalents at end of year	<u>\$ 5,273,172</u>	<u>\$ 6,008,859</u>	<u>\$ 15,224,354</u>	<u>\$ 26,506,385</u>	<u>\$ 2,445,276</u>

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Ashtabula County, Ohio

*Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2023*

	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)	\$ 204,419	\$ 1,528,452	\$ (1,541,349)	\$ 191,522	\$ 645,276
Adjustments:					
Depreciation	597,575	1,145,633	691,536	2,434,744	-
Changes in assets, liabilities and deferred inflows/outflows:					
Change in accounts receivable	975	(113,532)	-	(112,557)	(3,563)
Change in contract receivable	-	-	(530,683)	(530,683)	-
Change in prepayments	-	-	-	-	(21,025)
Change in net pension asset	10,172	3,843	-	14,015	-
Change in net OPEB asset	133,992	67,884	-	201,876	-
Change in deferred outflows of resources - pension	(308,163)	(244,430)	-	(552,593)	-
Change in deferred outflows of resources - OPEB	(71,561)	(45,728)	-	(117,289)	-
Change in accounts payable	97,918	27,833	22,428	148,179	-
Change in contracts payable	(7,717)	(9,446)	-	(17,163)	-
Change in accrued wages and benefits	1,392	297	-	1,689	-
Change in payroll withholding payable	2,717	208	-	2,925	-
Change in net pension liability	777,188	538,020	-	1,315,208	-
Change in deferred inflows of resources - pension	(416,577)	(246,212)	-	(662,789)	-
Change in net OPEB liability	24,306	15,355	-	39,661	-
Change in deferred inflows of resources - OPEB	(130,248)	(69,926)	-	(200,174)	-
Change in intergovernmental payable	(46,546)	(59,037)	-	(105,583)	17,199
Change in compensated absences payable	(3,776)	3,809	-	33	-
Change in claims payable	-	-	-	-	(97,286)
Net cash provided by (used in) operating activities	<u>\$ 866,066</u>	<u>\$ 2,543,023</u>	<u>\$ (1,358,068)</u>	<u>\$ 2,051,021</u>	<u>\$ 540,601</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2023*

	Custodial
Assets:	
Equity in pooled cash and cash equivalents	\$ 5,520,327
Cash in segregated accounts	1,605,736
Receivables:	
Property taxes	113,798,953
Special assessments	3,382,287
Accounts	158,789
Due from other governments	5,349,928
Total assets	<u>129,816,020</u>
Liabilities:	
Accounts payable	41,461
Accrued wages and benefits	56,578
Due to other governments	1,621,571
Payroll withholding payable	31,257
Total liabilities	<u>1,750,867</u>
Deferred inflows of resources:	
Property taxes levied for the next fiscal year	<u>107,612,178</u>
Net position:	
Restricted for individuals, organizations and other governments	20,452,975
Total net position	<u>\$ 20,452,975</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, 2023*

	Custodial
Additions:	
Intergovernmental	\$ 13,528,001
Amounts received as fiscal agent	2,648,057
Licenses, permits and fees for other governments	9,706,873
Fines and forfeitures for other governments	5,132,976
Property tax collection for other governments	96,188,211
Earnings on investments	3
Other custodial fund collections	3,121,023
Total additions	<u>130,325,144</u>
Deductions:	
Distributions of state funds to other governments	13,658,670
Distributions as fiscal agent	2,757,707
Licenses, permits and fees distributions to other governments	9,587,307
Fines and forfeitures distributions to other governments	5,252,542
Property tax distributions to other governments	99,931,394
Other custodial fund disbursements	3,279,816
Total deductions	<u>134,467,436</u>
Net change in fiduciary net position	(4,142,292)
Net position beginning of year	<u>24,595,267</u>
Net position end of year	<u>\$ 20,452,975</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2023

NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2023

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

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

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

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

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

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

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

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The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 12, 21 and 22 to the basic statements. These organizations are:

County Risk Sharing Authority, Inc. (CORSA)
County Employee Benefits Consortium of Ohio, Inc. (CEBCO)
Ashtabula County District Library
Ashtabula County Metroparks
Northeast Ohio Community Alternative Program Facility
Family and Children First Council
Northeast Ohio Consortium Council of Governments (NOC COG)
North East Ohio Network (N.E.O.N)
EASTGATE Regional Council of Governments
PartnerSolutions

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

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

B. Fund Accounting

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

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

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

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

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

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

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

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

Permanent Improvement Fund - The permanent improvement capital projects fund is used to account for the issuance of bonds and notes and transfers from other funds for capital expenditures.

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

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

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

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

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

Geneva State Park Lodge Fund - The Geneva State Lodge fund accounts for the operations of the Lodge.

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

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

C. Measurement Focus

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

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

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

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

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

D. Basis of Accounting

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

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

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

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

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

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

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. See Notes 15 and 16 for deferred outflows of resources related to net pension liability/asset and net OPEB liability, respectively. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2023, but which were levied to finance 2024 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. Unavailable revenue includes, but is not limited to, delinquent property taxes, sales taxes, interest, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The deferred inflow of resources for leases is related to the lease receivable and is being amortized to lease revenue in a systematic and rational manner over the term of the lease.

See Notes 15 and 16 for deferred inflows of resources related to net pension liability/asset and net OPEB liability, respectively. These deferred inflows of resources are only reported on the government-wide statement of net position.

E. Pooled Cash and Cash Equivalents

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

During 2023, investments were limited to money market mutual funds, federal agency securities, negotiable CDs, the State Treasury Asset Reserve of Ohio (STAR Ohio), United States Treasury Bonds and Notes, commercial paper, corporate bonds, municipal securities and donated common stock. Investments are reported at fair value, which is based on quoted market prices.

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During 2023, 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 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24-hour advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2023 amounted to \$2,987,222, which includes \$2,389,371 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.

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, 2023, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

G. Materials and Supplies Inventory

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

Ashtabula County, Ohio
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H. Restricted Assets

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

I. Capital Assets

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

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

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

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

Description	Governmental Activities	Business-Type 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	25-50 Years
Furniture and fixtures	15 Years	15 Years
Vehicles	6-10 Years	10 Years
Intangibles	5 Years	N/A

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.

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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.

On fund financial statements, receivables and payables that are due to another fund are classified as "due to/from other funds." These receivables and payables are eliminated in the government-wide statement of net position, except for any net residual amounts between governmental and business-type activities, which are presented as internal balances.

K. Compensated Absences

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

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

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

L. Accrued Liabilities and Long-Term Obligations

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

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

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M. Net Position

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

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

N. Fund Balance

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

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

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

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

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

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

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

O. Operating Revenues and Expenses

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

P. Interfund Activity

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

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

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

Q. Fair Value Measurements

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

R. Bond Premiums

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

S. Estimates

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

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T. Budgetary Data

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

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

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

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

U. Payment in Lieu of Taxes

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

V. Special and Extraordinary Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2023.

Ashtabula County, Ohio
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W. Pensions/Other Postemployment Benefits (OPEB)

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

NOTE 3: CHANGE IN ACCOUNTING PRINCIPLES

For 2023, the County has implemented GASB Statement No. 94, “Public-Private and Public-Public Partnerships and Availability Payment Arrangements”, GASB Statement No. 96, “Subscription Based Information Technology Arrangements”, certain questions and answers of GASB Implementation Guide 2021-1 and certain paragraphs of GASB Statement No. 99, “Omnibus 2022”.

GASB Statement No. 94 is to improve financial reporting by addressing issues related to public-private and public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the County.

GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, “Leases”, as amended. The implementation of GASB Statement No. 96 did not have an effect on the financial statements of the County.

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on the financial statements of the County.

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

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NOTE 4: ACCOUNTABILITY

Fund balances at December 31, 2023 included the following individual fund deficit:

<u>Nonmajor governmental fund</u>	<u>Deficit</u>
Law Enforcement De-Escalation Grants Fund	\$ 5,615

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

NOTE 5: GENEVA STATE PARK LODGE

The County has contracted with Delaware North to manage the Geneva State Park Lodge. Therefore, the operating income and expenses are not reported in these financial statements. Only the net profit or loss is reported, along with the assets, liabilities, other revenues and expenses of the Lodge. The gross operating revenues and expenses for 2023 are:

	<u>Geneva State Park</u>
<i>Operating revenues:</i>	
Total sales, including lodging, food & retail sales	\$ 8,604,031
Other income	355,638
<i>Total operating revenues</i>	<u>8,959,669</u>
<i>Operating expenses:</i>	
Cost of sales	863,451
Payroll & related expenses	3,520,928
Utilities	319,792
Other controllable expenses	1,978,586
Other non-controllable expenses	796,762
<i>Total operating expenses</i>	<u>7,479,519</u>
Operating profit	1,480,150
Interest income	228,732
Non-operating expenses	(627,177)
Interest expense	(1,716)
Management fee	(549,306)
Pre-tax profit	<u>\$ 530,683</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.

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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.

See Note 11 for details on leases receivable.

NOTE 6: BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

Net Change in Fund Balance
General and Major Special Revenue Funds

	General	Motor Vehicle and Gas Tax	Public Assistance
Budget basis	\$ (5,715,777)	\$ (347,325)	\$ 3,715,806
Net adjustment for revenue accruals	2,694,809	(77,379)	(73,708)
Net adjustment for expenditure accruals	(305,683)	87,945	(331,513)
Net adjustment for other financing sources (uses)	261,343	-	145,203
Adjustment for funds budgeted as special revenue	(195,685)	-	-
Adjustment for encumbrances	754,108	366,027	1,059,257
GAAP basis	<u>\$ (2,506,885)</u>	<u>\$ 29,268</u>	<u>\$ 4,515,045</u>

	Children's Services	County Board of DD	Nursing Home
Budget basis	\$ (1,213,925)	\$ 117,691	\$ 278,476
Net adjustment for revenue accruals	(121,391)	2,223,233	196,500
Net adjustment for expenditure accruals	33,281	(4,534,489)	19,949
Adjustment for encumbrances	410,774	1,086,975	435,033
GAAP basis	<u>\$ (891,261)</u>	<u>\$ (1,106,590)</u>	<u>\$ 929,958</u>

NOTE 7: DEPOSITS AND INVESTMENTS

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

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

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

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

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

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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, except as noted above, an investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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

Deposits

Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$15,446,726. Based on the criteria of GASB Statement No. 40, "*Deposits and Investment Risk Disclosures*", as of December 31, 2023, \$13,298,284 of the County's bank balance of \$17,609,938 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 2023, some of the County's financial institutions were approved for a reduced collateral rate through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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Investments

Investments are reported at fair value. As of December 31, 2023, the County had the following investments:

Measurement/ Investment type	Measurement Value	Investment Maturities			
		12 Months or Less	1 to 3 Years	3 to 5 Years	
<i>Fair Value:</i>					
Negotiable CDs	\$ 5,742,656	\$ 1,712,972	\$ 1,623,300	\$ 2,406,384	
Commercial Paper	7,107,371	6,612,025	495,346	-	
Common Stock	59,889	59,889	-	-	
Money Market Mutual Fund	393,837	393,837	-	-	
US Treasury Bonds	805,335	293,439	511,896	-	
US Treasury Notes	9,263,139	1,951,420	805,518	6,506,201	
Corporate Bonds	7,898,304	648,810	7,249,494	-	
Municipal Securities	3,956,048	1,084,191	1,341,648	1,530,209	
Private Export Funding					
Corporation Bonds	2,027,568	-	-	2,027,568	
Federal Home Loan Mortgage					
Corporate Bonds	3,054,256	250,086	2,804,170	-	
Federal Farm Credit Bonds	16,734,560	-	3,827,127	12,907,433	
Federal National Mortgage					
Association Bonds	5,357,804	960,610	3,543,934	853,260	
Federal Home Loan Mortgage					
Bank Bonds	23,656,848	2,448,120	11,385,691	9,823,037	
Federal Agricultural Mortgage					
Corporation Bonds	2,243,916	-	326,076	1,917,840	
<i>Amortized Cost:</i>					
STAR Ohio	33,229,756	33,229,756	-	-	
Total Investments	\$ 121,531,287	\$ 49,645,155	\$ 33,914,200	\$ 37,971,932	

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

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.

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Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The U.S. Treasury bonds and notes, commercial paper, corporate bonds, municipal securities, federal agency securities, and common stock are exposed to custodial credit risk in that they are uninsured, not registered in the County's name and held by the counterparty, not in the County's name. The County's investments in negotiable certificates of deposit are insured by the FDIC. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

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

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

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Concentration of Credit Risk - The County has some limits on amounts that may be invested in any one issuer, as detailed above. None of those limits have been exceeded at December 31, 2023. The following is the County's investment allocation at December 31, 2023:

Measurement/ Investment type	Measurement Value	% of Total
<i>Fair Value:</i>		
Negotiable CDs	\$ 5,742,656	4.73
Federal National Mortgage Assoc. Bonds	5,357,804	4.41
Federal Home Loan Bank Bonds	23,656,848	19.47
Federal Farm Credit Bonds	16,734,560	13.77
Federal Home Loan Mortgage Corp. Bonds	3,054,256	2.51
Federal Agricultural Mortgage Corp. Bonds	2,243,916	1.85
Private Export Funding Corp. Bonds	2,027,568	1.67
U.S. Treasury Bonds	805,335	0.66
U.S. Treasury Notes	9,263,139	7.62
Money Market Mutual Funds	393,837	0.32
Commercial Paper	7,107,371	5.85
Corporate Bonds	7,898,304	6.50
Municipal Securities	3,956,048	3.26
Common Stock	59,889	0.05
<i>Amortized Cost:</i>		
STAR Ohio	33,229,756	27.33
Total Investments	<u>\$ 121,531,287</u>	<u>100.00</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, 2023:

Cash and Investments per Note Disclosure

Carrying amount of deposits	\$15,446,726
Investments	121,531,287
Cash on hand	<u>1,325</u>
Total	<u>\$136,979,338</u>

Cash and Investments per Statement of Net Position

Governmental activities	\$103,346,890
Business-type activities	26,506,385
Custodial funds	<u>7,126,063</u>
Total	<u>\$136,979,338</u>

Ashtabula County, Ohio
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NOTE 8: PROPERTY TAXES

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

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2023 public utility property taxes became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 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, 2023 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 2023 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, 2023 was \$11.02 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2023 property tax receipts were based are as follows:

	Amount	Percent
Agricultural/residential and other real estate	\$ 1,890,788,360	91.31 %
Public utility personal property	180,005,230	8.69 %
Total assessed value	<u>\$ 2,070,793,590</u>	<u>100.00 %</u>

NOTE 9: PERMISSIVE SALES AND USE TAX

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

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

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NOTE 10: RECEIVABLES

Receivables at December 31, 2023 consisted of taxes, accounts (billings for user charged services including unbilled utility services), leases, special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through a custodial fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Total special assessments receivable at December 31, 2023 were \$987,828. \$413,322 is expected to be collected in more than one year and the amount of delinquent special assessments was \$141,993.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
Grants	\$ 7,251,088
Motor Vehicle License Tax	1,861,988
Motor Vehicle Gas Tax	1,868,397
Homestead and Rollback	930,906
Casino Revenue	695,799
Local Government	533,943
Total	<u>\$ 13,142,121</u>
<i>Business-Type Activities</i>	
Grants	<u>\$ 250,000</u>

NOTE 11: LEASES RECEIVABLE

During 2023, the County changed where the revenue was posted for the leases related to the Lodge from the Geneva State Park Lodge fund to the general fund.

The County is reporting leases receivable of \$2,375,363 in the general fund. For 2023, the general fund recognized lease revenue of \$153,488, which is reported in charges for services revenue, and interest revenue of \$73,622.

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

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

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

Governmental Activities			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 129,344	\$ 58,651	\$ 187,995
2025	118,881	55,071	173,952
2026	107,883	52,034	159,917
2027	111,164	49,051	160,215
2028	114,546	45,975	160,521
2029-2033	627,156	180,377	807,533
2034-2038	423,953	92,744	516,697
2039-2043	-	77,320	77,320
2044-2048	-	89,635	89,635
2049-2053	-	103,912	103,912
2054-2058	-	120,462	120,462
2059-2063	-	139,647	139,647
2064-2068	-	161,891	161,891
2069-2073	-	187,676	187,676
2074-2078	-	217,568	217,568
2079-2083	-	252,221	252,221
2084-2088	-	292,393	292,393
2089-2093	-	338,964	338,964
2094-2098	-	392,952	392,952
2099-2103	253,475	202,063	455,538
2104-2108	488,961	39,133	528,094
Total	<u>\$ 2,375,363</u>	<u>\$ 3,149,740</u>	<u>\$ 5,525,103</u>

NOTE 12: SHARED RISK POOL

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

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2023 was \$480,709.

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B. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 13: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2023, the County contracted with the County Risk Sharing Authority (CORSA) for insurance coverage as follows:

I. Liability

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

II. Property

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

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

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

In 2023, 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 \$683,900 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 \$123,949 for 2023 is accrued as a liability at year end. The reserve for future claims liability of \$161,303 is reported as a long-term liability on the statement of net position, based on the requirements of GASB statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported.

The claims liability reported at December 31, 2023, 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 2022 and 2023 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2022	\$ 1,152,587	\$ 9,134,233	\$ 9,220,382	\$ 1,066,438
2023	1,066,438	8,871,106	8,968,392	969,152

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Ashtabula County, Ohio
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NOTE 14: CAPITAL ASSETS

A summary of changes in capital assets during 2023 follows:

	Balance 12/31/22	Additions	Deletions	Balance 12/31/23
Governmental Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 900,769	\$ -	\$ -	\$ 900,769
Infrastructure	117,985,173	-	-	117,985,173
Construction in progress	1,661,889	5,660,107	(1,661,889)	5,660,107
<i>Total capital assets not being depreciated</i>	<u>120,547,831</u>	<u>5,660,107</u>	<u>(1,661,889)</u>	<u>124,546,049</u>
<i>Capital assets being depreciated:</i>				
Buildings	38,521,373	2,361,889	-	40,883,262
Improvements other than buildings	2,022,693	95,760	-	2,118,453
Equipment	12,126,604	836,051	-	12,962,655
Intangibles	1,184,535	-	-	1,184,535
Vehicles	7,505,940	570,051	-	8,075,991
<i>Total capital assets being depreciated</i>	<u>61,361,145</u>	<u>3,863,751</u>	<u>-</u>	<u>65,224,896</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(14,949,875)	(806,670)	-	(15,756,545)
Improvements other than buildings	(803,782)	(63,442)	-	(867,224)
Equipment	(7,816,071)	(495,890)	-	(8,311,961)
Intangibles	(1,028,957)	(15,552)	-	(1,044,509)
Vehicles	(4,433,395)	(470,694)	-	(4,904,089)
<i>Total accumulated depreciation</i>	<u>(29,032,080)</u>	<u>(1,852,248)</u>	<u>-</u>	<u>(30,884,328)</u>
Capital assets being depreciated, net	<u>32,329,065</u>	<u>2,011,503</u>	<u>-</u>	<u>34,340,568</u>
Governmental activities capital assets, net	<u>\$ 152,876,896</u>	<u>\$ 7,671,610</u>	<u>\$ (1,661,889)</u>	<u>\$ 158,886,617</u>

*Depreciation expense was charged to governmental functions as follows:

Governmental activities:

General government:

Legislative and executive	\$ 519,692
Judicial	56,750
Human services	374,180
Public works	363,701
Public safety	344,942
Health	192,983
Total depreciation expense - governmental activities	<u>\$ 1,852,248</u>

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	Balance 12/31/22	Additions	Deletions	Balance 12/31/23
Business-Type Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in progress	1,833,058	1,093,220	(1,486,080)	1,440,198
<i>Total capital assets not being depreciated</i>	2,051,141	1,093,220	(1,486,080)	1,658,281
<i>Capital assets being depreciated:</i>				
Buildings	24,468,741	60,000	-	24,528,741
Water and sewer system	59,145,495	1,486,080	-	60,631,575
Equipment	3,152,054	45,352	-	3,197,406
Vehicles	1,065,022	93,905	-	1,158,927
<i>Total capital assets being depreciated</i>	87,831,312	1,685,337	-	89,516,649
<i>Less Accumulated depreciation:</i>				
Buildings	(13,994,712)	(614,271)	-	(14,608,983)
Water and sewer system	(38,670,550)	(1,530,873)	-	(40,201,423)
Equipment	(1,755,077)	(225,504)	-	(1,980,581)
Vehicles	(573,713)	(64,096)	-	(637,809)
<i>Total accumulated depreciation</i>	(54,994,052)	(2,434,744)	-	(57,428,796)
Capital assets being depreciated, net	32,837,260	(749,407)	-	32,087,853
Business-Type activities capital assets, net	<u>\$ 34,888,401</u>	<u>\$ 343,813</u>	<u>\$ (1,486,080)</u>	<u>\$ 33,746,134</u>

NOTE 15: DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Asset and Net OPEB Liability

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

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

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

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

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

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

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group.

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The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20.00% each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

	State and Local		Public	Law
	Traditional	Combined	Safety	Enforcement
2023 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
2023 Actual Contribution Rates				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	0.0	2.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

** 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.

***** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$5,287,531 for 2023. Of this amount, \$217,308 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective Aug. 1, 2015, the calculation is 2.20% of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until Aug. 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 34 years of service credit at any age.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until Aug. 1, 2023 when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all of their member contributions and 11.09% of the 14.00% employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS Ohio. The remaining 2.91% of the 14.00% 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, 12.00% of the 14.00% percent member rate is deposited into the member's DC account and the remaining 2.00% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2023 employer and employee contribution rate of 14.00% was equal to the statutory maximum rates. For 2023, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$0 for 2023.

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

The net pension liability and net pension asset for OPERS was measured as of December 31, 2022, 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, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

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

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Proportion of the net pension liability/asset prior measurement date	0.22674000%	0.26843700%	0.13855100%	0.00000000%	
Proportion of the net pension liability/asset current measurement date	<u>0.23328900%</u>	<u>0.26073500%</u>	<u>0.14307200%</u>	<u>0.00000000%</u>	
Change in proportionate share	<u>0.00654900%</u>	<u>-0.00770200%</u>	<u>0.00452100%</u>	<u>0.00000000%</u>	
Proportionate share of the net pension liability	\$ 66,634,069	\$ -	\$ -	\$ -	\$ 66,634,069
Proportionate share of the net pension asset	-	594,198	10,819	-	605,017
Pension expense	10,149,893	76,183	(1,048)	(349,698)	9,875,330

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At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Deferred outflows of resources					
Differences between expected and actual experience	\$ 2,213,304	\$ 36,531	\$ 31,084	\$ -	\$ 2,280,919
Net difference between projected and actual earnings on pension plan investments	18,992,801	216,550	5,069	-	19,214,420
Changes of assumptions	703,943	39,342	691	-	743,976
Changes in employer's proportionate percentage/ difference between employer contributions	717,236	-	-	-	717,236
Contributions subsequent to the measurement date	5,079,351	118,223	89,957	-	5,287,531
Total deferred outflows of resources	<u>\$ 27,706,635</u>	<u>\$ 410,646</u>	<u>\$ 126,801</u>	<u>\$ -</u>	<u>\$ 28,244,082</u>
Deferred inflows of resources					
Differences between expected and actual experience	\$ -	\$ 84,904	\$ -	\$ -	\$ 84,904
Changes in employer's proportionate percentage/ difference between employer contributions	62,502	-	-	6,920	69,422
Total deferred inflows of resources	<u>\$ 62,502</u>	<u>\$ 84,904</u>	<u>\$ -</u>	<u>\$ 6,920</u>	<u>\$ 154,326</u>

\$5,287,531 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net pension liability/asset in the year ending December 31, 2024.

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

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
2024	\$ 3,016,148	\$ 8,787	\$ 5,158	\$ (6,920)	\$ 3,023,173
2025	4,654,126	39,841	5,535	-	4,699,502
2026	5,590,508	55,278	5,634	-	5,651,420
2027	9,304,000	93,231	6,380	-	9,403,611
2028	-	(250)	3,658	-	3,408
Thereafter	-	10,632	10,479	-	21,111
Total	<u>\$ 22,564,782</u>	<u>\$ 207,519</u>	<u>\$ 36,844</u>	<u>\$ (6,920)</u>	<u>\$ 22,802,225</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2022, compared to the December 31, 2021 actuarial valuation, are presented below.

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

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

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

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 12.1% for 2022.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant.

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For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed income	22.00 %	2.62 %
Domestic equities	22.00	4.60
Real estate	13.00	3.27
Private equity	15.00	7.53
International equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	100.00 %	

Discount Rate - The discount rate used to measure the total pension liability/asset was 6.90%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2022 was 6.90%. 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 benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 6.90%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.90%) or one-percentage-point higher (7.90%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 99,815,612	\$ 66,634,069	\$ 39,032,980
Combined Plan	(310,095)	(594,198)	(819,358)
Member-Directed Plan	(6,917)	(10,819)	(13,834)

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Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023 actuarial valuation compared with June 30, 2022 are presented below:

	June 30, 2023	June 30, 2022
Inflation	2.50%	2.50%
Projected salary increases	Varies by service from 2.50% to 8.50%	8.50% at age 20 to 2.50% at age 65
Investment rate of return	7.00%, net of investment expenses, including inflation	7.00%, net of investment expenses, including inflation
Discount rate of return	7.00%	7.00%
Payroll increases	3.00%	3.00%
Cost-of-living adjustments (COLA)	0.00%	0.00%

For the June 30, 2023, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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

The actuarial assumptions used in the June 30, 2023, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. The actuarial assumptions used in the June 30, 2022, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016. An actuarial study is done on a quinquennial basis.

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

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

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* Final target weights reflected at October 1, 2022.

** 10-year annualized geometric nominal returns include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rates. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2023.

NOTE 16: DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

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

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. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

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OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees - Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees - Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A - 30 years of qualifying service credit at any age;

Group B - 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C - 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022 who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50.00% of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a 2.00% allocation to health care for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2023 was 4.00%; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$55,686 for 2023. Of this amount, \$2,289 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

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

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 14.00% of covered payroll. For 2023, 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, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB asset was measured as of June 30, 2023, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net OPEB liability			
prior measurement date	0.22439900%	0.00000000%	
Proportion of the net OPEB liability			
current measurement date	<u>0.23035300%</u>	<u>0.00000000%</u>	
Change in proportionate share	<u>0.00595400%</u>	<u>0.00000000%</u>	
Proportionate share of the net OPEB liability	\$ 1,404,375	\$ -	\$ 1,404,375
OPEB expense	(2,507,524)	(6,984)	(2,514,508)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources			
Net difference between projected and actual earnings on OPEB plan investments	\$ 2,789,139	\$ -	\$ 2,789,139
Changes of assumptions	1,371,684	-	1,371,684
Changes in employer's proportionate percentage/ difference between employer contributions	-	1,827	1,827
Contributions subsequent to the measurement date	55,686	-	55,686
Total deferred outflows of resources	<u>\$ 4,216,509</u>	<u>\$ 1,827</u>	<u>\$ 4,218,336</u>

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	OPERS	STRS	Total
Deferred inflows of resources			
Differences between expected and actual experience	\$ 350,306	\$ -	\$ 350,306
Changes of assumptions	112,868	-	112,868
Changes in employer's proportionate percentage/difference between employer contributions	29,746	17,789	47,535
Total deferred inflows of resources	<u>\$ 492,920</u>	<u>\$ 17,789</u>	<u>\$ 510,709</u>

\$55,686 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net OPEB liability in the year ending December 31, 2024.

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:			
2024	\$ 435,983	\$ (6,984)	\$ 428,999
2025	1,014,794	(8,802)	1,005,992
2026	869,742	(174)	869,568
2027	1,347,384	(2)	1,347,382
Total	<u>\$ 3,667,903</u>	<u>\$ (15,962)</u>	<u>\$ 3,651,941</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022.

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

Wage Inflation	
Current measurement date	2.75%
Prior Measurement date	2.75%
Projected Salary Increases, including inflation	
Current measurement date	2.75 to 10.75%
	including wage inflation
Prior Measurement date	2.75 to 10.75%
	including wage inflation
Single Discount Rate:	
Current measurement date	5.22%
Prior Measurement date	6.00%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	4.05%
Prior Measurement date	1.84%
Health Care Cost Trend Rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2036
Prior Measurement date	5.50% initial, 3.50% ultimate in 2034
Actuarial Cost Method	Individual Entry Age Normal

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

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

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 15.6% for 2022.

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The allocation of investment assets within the Health Care portfolio is approved by the Board 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. The System's primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00 %	2.56 %
Domestic equities	26.00	4.60
Real Estate Investment Trusts (REITs)	7.00	4.70
International equities	25.00	5.51
Risk parity	2.00	4.37
Other investments	6.00	1.84
Total	100.00 %	

Discount Rate - A single discount rate of 5.22% was used to measure the total OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6.00%. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 4.05%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

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Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the proportionate share of the net OPEB liability calculated using the single discount rate of 5.22%, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.22%) or one-percentage-point higher (6.22%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability/(asset)	\$ 4,779,855	\$ 1,404,375	\$ (1,380,946)

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

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health care cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Health Care Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	\$ 1,316,353	\$ 1,404,375	\$ 1,503,449

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Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023, actuarial valuation, compared with June 30, 2022, are presented below:

	June 30, 2023		June 30, 2022	
Inflation	2.50%		2.50%	
Projected salary increases	Varies by service from 2.50% to 8.50%		8.50% at age 20 to 2.50% at age 65	
Investment rate of return	7.00%, net of investment expenses, including inflation		7.00%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Cost-of-living adjustments (COLA)	0.00%		0.00%	
Discount rate of return	7.00%		7.00%	
Blended discount rate of return	N/A		N/A	
Health care cost trends	Initial	Ultimate	Initial	Ultimate
Medical				
Pre-Medicare	7.50%	4.14%	7.50%	3.94%
Medicare	-10.94%	4.14%	-68.78%	3.94%
Prescription Drug				
Pre-Medicare	-11.95%	4.14%	9.00%	3.94%
Medicare	1.33%	4.14%	-5.47%	3.94%

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

For the actuarial valuation as of June 30, 2023, healthy mortality rates are based on Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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

The actuarial assumptions used in the June 30, 2023, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. The actuarial assumptions used in the June 30, 2022, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016. An actuarial experience study is done on a quinquennial basis.

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

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

* Final target weights reflected at October 1, 2022.

**10-year annualized geometric nominal returns include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate - The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed STRS Ohio continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on health care fund investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2023.

NOTE 17: COMPENSATED ABSENCES

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

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Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2023

NOTE 18: LONG-TERM OBLIGATIONS

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
Refunding Bonds-2020	0.5% - 1.9%	\$ 13,810,000	12/1/2031
County Facilities Bonds-2023	4.0% - 6.0%	4,225,000	12/1/2059
OPWC Loan-Hadlock Ford-2016	0.00%	100,000	1/1/2037
Phone System Promissory Note	1.75%	375,000	11/5/2023
Mack Truck Loan-2019	3.05%	240,000	4/1/2023
Mack Plow Trucks Loan-2021	1.75%	263,606	4/1/2024
Energy Conservation - Financing Agreement	3.25%	5,195,220	12/1/2033
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
Business-Type Activities:			
Revenue Bonds-Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035
OWDA Loan-Water System #1-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OWDA Loan-Waterline Extension 2006	4.00%	459,849	7/1/2037
OWDA Loan-Austinburg Sanitary Sewers 2010	4.97%	293,321	7/1/2031
OWDA Loan-GOTL S.R. 531 Waterline Replace 2019	2.92%	310,724	1/1/2040
OWDA Loan-Coffee Creek WWTP Improv. 2019	0.00%	120,320	7/1/2026
OWDA Loan-Harpersfield Water Tower 2020*	2.17%	*	1/1/2026
OWDA Loan-Saybrook Twp. Pump Station Imp. 2022	1.60%	546,949	7/1/2042
OWDA Loan-SR 307/College St. Waterline Replace. 2023*	2.70%	*	7/1/2044
OWDA Loan-Water Storage Tank Improvements. 2023*	2.88%	*	1/1/2045
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,415	7/1/2024
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	72,006	1/1/2027
OPWC Loan-Saybrook Water Tank Improvement-2005	0.00%	326,288	7/1/2023
OPWC Loan-Jone/Perry/N. Market Waterline-2005	0.00%	164,363	1/1/2029
OPWC Loan-Ashtabula County Water System-2007	0.00%	349,998	7/1/2028
OPWC Loan-Generator Replacement Project-2010	0.00%	29,153	7/1/2030
OPWC Loan-S.R. 534 Pump Station Replacement-2011	0.00%	38,296	7/1/2033
OPWC Loan-Sanitary/Water Systems Upgrades-2014	0.00%	55,887	1/1/2036
OPWC Loan-Meadwood WWTP-2016	0.00%	330,300	7/1/2036
OPWC Loan-GOTL - Old Lake/534 Waterline Imp.	0.00%	102,650	7/1/2038
OPWC Loan-Holiday Camplands WWTP Imp.	0.00%	77,318	7/1/2038
OPWC Loan-Meadowood Sanitary Improvements	0.00%	82,571	1/1/2039
OPWC Loan-Waterline Replacement/Lift Station	0.00%	50,696	7/1/2039
OPWC Loan-S.R. 531 Waterline Replace. GOTL	0.00%	93,334	1/1/2041
OPWC Loan-Lift Station Improv./Sewer Repair	0.00%	404,082	1/1/2043

*Loan not finalized as of December 31, 2023

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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Changes in the County's long-term obligations during 2023 were as follows:

	Outstanding 12/31/2022	Additions	(Reductions)	Outstanding 12/31/2023	Amounts Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2020 Refunding Bonds	\$ 12,290,000	\$ -	\$ (765,000)	\$ 11,525,000	\$ 1,155,000
General Obligation Bonds (Unvoted):					
2023 County Facilities Bonds	-	4,225,000	-	4,225,000	130,000
<i>Total General Obligation Bonds</i>	<u>12,290,000</u>	<u>4,225,000</u>	<u>(765,000)</u>	<u>15,750,000</u>	<u>1,285,000</u>
OPWC Loans:					
Hadlock Ford*	70,000	-	(5,000)	65,000	5,000
<i>Total OPWC Loans</i>	<u>70,000</u>	<u>-</u>	<u>(5,000)</u>	<u>65,000</u>	<u>5,000</u>
Other Long-Term Obligations:					
Cook Road Improvement (TIF)*	28,704	-	(6,779)	21,925	7,265
Mack Trucks Loan*	60,000	-	(60,000)	-	-
Mack Plow Trucks Loan*	131,803	-	(65,902)	65,901	65,901
Promissory Note*	53,572	-	(53,572)	-	-
Financing Agreement*	4,003,317	-	(1,416,703)	2,586,614	222,775
Claims Payable	148,511	161,303	(148,511)	161,303	161,303
Net Pension Liability	18,447,712	46,304,533	-	64,752,245	-
Net OPEB Liability	-	1,364,714	-	1,364,714	-
Compensated Absences	2,893,412	1,184,837	(1,023,824)	3,054,425	1,069,049
<i>Total Other Long-Term Obligations</i>	<u>25,767,031</u>	<u>49,015,387</u>	<u>(2,775,291)</u>	<u>72,007,127</u>	<u>1,526,293</u>
<i>Total Governmental Activities</i>	<u>\$ 38,127,031</u>	<u>\$ 53,240,387</u>	<u>\$ (3,545,291)</u>	<u>87,822,127</u>	<u>\$ 2,816,293</u>
* Direct borrowings		Unamortized Bond Premium		156,818	
		Total on Statement of Net Position		<u>\$ 87,978,945</u>	

Ashtabula County, Ohio
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December 31, 2023

	Outstanding 12/31/2022	Additions	(Reductions)	Outstanding 12/31/2023	Amounts Due In One Year
Business-Type Activities:					
Revenue Bonds (Self-Supporting):					
Water System Acquisition Bonds	\$ 2,976,000	\$ -	\$ (92,000)	\$ 2,884,000	\$ 292,000
<i>Total Revenue Bonds</i>	<u>2,976,000</u>	<u>-</u>	<u>(92,000)</u>	<u>2,884,000</u>	<u>292,000</u>
OWDA Loans - direct borrowing:					
Saybrook Twp. Pump Station Imp.	533,633	-	(21,935)	511,698	23,973
Harpersfield Water Tower	94,920	22,649	(10,637)	106,932	10,637
Water System #1	6,622,028	-	(510,025)	6,112,003	532,400
Olive Drive Sewer	2,796	-	(2,796)	-	-
Water Line Construction	195,577	-	(75,642)	119,935	79,068
Waterline Extension - 2005	17,727	-	(6,881)	10,846	7,159
Waterline Extension - 2006	224,204	-	(11,743)	212,461	12,208
Austinburg Sanitary Sewers 2010	101,003	-	(11,882)	89,121	11,883
GOTL S.R. 531 Waterline Replacement	274,789	-	(12,690)	262,099	13,063
Coffee Creek WWTP Improvements	84,224	-	(24,064)	60,160	24,064
SR 307 and College St. Waterline	-	289,407	-	289,407	-
Water Storage Tank Improvements	-	13,430	-	13,430	-
<i>Total OWDA Loans</i>	<u>8,150,901</u>	<u>325,486</u>	<u>(688,295)</u>	<u>7,788,092</u>	<u>714,455</u>
OPWC Loans - direct borrowing:					
Lake Road Waterline	18,705	-	(12,470)	6,235	6,235
Geneva Area Lake Road Waterline	14,402	-	(3,601)	10,801	3,600
Saybrook Water Tank Improvement	10,876	-	(10,876)	-	-
Jones/Perry/N.Market St. Waterline	49,310	-	(8,218)	41,092	8,218
Ashtabula County Water System	96,248	-	(17,500)	78,748	17,499
Generator Replacement Project	10,933	-	(1,458)	9,475	1,458
S.R. 534 Pump Station Replacement	20,105	-	(1,915)	18,190	1,915
Sanitary/Water Systems Upgrade	36,326	-	(2,795)	33,531	2,794
Meadowood WWTP	222,953	-	(16,515)	206,438	16,515
GOTL-Old Lake/534 Waterline Imp.	79,554	-	(5,132)	74,422	5,133
Holiday Camplands WWTP Imp.	59,921	-	(3,866)	56,055	3,865
Meadowood Sanitary Imp.	66,056	-	(4,129)	61,927	4,128
Waterline Replacement/Lift Station Rehab	41,824	-	(2,534)	39,290	2,535
S.R. 531 Waterline Replacement GOTL	84,000	-	(4,666)	79,334	4,667
Lift Station Imp. and Sewer Repair	404,082	-	(20,204)	383,878	20,204
<i>Total OPWC Loans</i>	<u>1,215,295</u>	<u>-</u>	<u>(115,879)</u>	<u>1,099,416</u>	<u>98,766</u>
Other Long-Term Obligations:					
Net Pension Liability	566,616	1,315,208	-	1,881,824	-
Net OPEB Liability	-	39,661	-	39,661	-
Compensated Absences	89,842	31,478	(31,445)	89,875	31,457
<i>Total Other Long-Term Obligations</i>	<u>656,458</u>	<u>1,386,347</u>	<u>(31,445)</u>	<u>2,011,360</u>	<u>31,457</u>
<i>Total Business-Type Activities</i>	<u>\$ 12,998,654</u>	<u>\$ 1,711,833</u>	<u>\$ (927,619)</u>	<u>\$ 13,782,868</u>	<u>\$ 1,136,678</u>

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

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

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

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

The series 2013 refunding and various purpose improvement bonds were issued at a premium of \$1,001,606, bear annual interest ranging from 2.0 to 4.0 percent and mature December 1, 2033. After the series 2020 refunding (discussed below), the unrefunded series 2013 bonds matured on December 1, 2021. Principal payments are due December 1 of each year and interest payments due June 1 and December 1 of each year. Payment is made from the general obligation bond retirement fund. The bonds are considered unvoted general obligation debt of the County payable from County ad valorem property taxes.

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

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

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

The reacquisition price exceeded the net carrying amount of the old debt by \$524,972. This amount is being amortized against interest expense over the life of the refunding bonds. The unamortized balance of the deferred charge on debt refunding is reported as a deferred outflow of resources on the government-wide financial statements.

Ashtabula County, Ohio
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December 31, 2023

On May 31, 2023, the County issued \$4,225,000 in general obligation bonds (series 2023 County Facilities Bonds) for the purpose of designing, constructing, improving, enlarging, renovating, furnishing, and equipping the County's Job & Family Services building. The bonds bear interest rates ranging from 4.0 - 6.0 percent and mature on December 1, 2059. Beginning in 2024, principal payments are due December 1 of each year and interest payments due June 1 and December 1 of each year. Payment is made from the general obligation bond retirement fund. The bonds are considered unvoted general obligation debt of the County payable from County ad valorem property taxes. At December 31, 2023, \$4,057,021 of these bonds remains unspent.

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

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

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

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

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

The County's net pension liability and net OPEB liability are discussed in Notes 15 & 16, respectively.

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

Year	General Obligation Bonds		Energy Conservation		Other Long-Term Obligations		OPWC Loan
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2024	\$ 1,285,000	\$ 459,672	\$ 222,775	\$ 82,270	\$ 73,166	\$ 2,465	\$ 5,000
2025	1,760,000	341,724	230,074	74,970	7,516	783	5,000
2026	1,785,000	321,452	237,612	67,432	7,144	223	5,000
2027	1,800,000	298,320	245,397	59,647	-	-	5,000
2028	1,825,000	272,344	253,437	51,607	-	-	5,000
2029 - 2033	4,030,000	967,478	1,397,319	127,904	-	-	25,000
2034 - 2038	675,000	627,444	-	-	-	-	15,000
2039 - 2043	675,000	484,344	-	-	-	-	-
2044 - 2048	575,000	355,907	-	-	-	-	-
2049 - 2053	575,000	235,875	-	-	-	-	-
2054 - 2058	625,000	111,562	-	-	-	-	-
2059	140,000	5,950	-	-	-	-	-
Total	<u>\$ 15,750,000</u>	<u>\$ 4,482,072</u>	<u>\$ 2,586,614</u>	<u>\$ 463,830</u>	<u>\$ 87,826</u>	<u>\$ 3,471</u>	<u>\$ 65,000</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2023

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

Year	Revenue Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2024	\$ 292,000	\$ 166,046	\$ 703,818	\$ 267,453	\$ 98,766
2025	203,000	100,917	686,753	241,185	92,533
2026	211,000	92,779	655,840	216,532	92,533
2027	221,000	84,303	670,584	191,748	88,933
2028	228,000	75,470	698,518	165,896	80,182
2029 - 2033	1,291,000	232,086	3,530,009	370,945	310,012
2034 - 2038	438,000	17,508	303,903	30,989	245,038
2039 - 2042	-	-	128,898	3,951	91,419
Total	<u>\$ 2,884,000</u>	<u>\$ 769,109</u>	<u>\$ 7,378,323</u>	<u>\$ 1,488,699</u>	<u>\$ 1,099,416</u>

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

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

At December 31, 2023, the County had an unvoted debt margin of \$8,604,103, and a direct debt margin of \$38,166,007.

The County has pledged future sewer district revenues, net of specified operating expenses, to repay OPWC loans and OWDA loans. Proceeds from the loans have provided financing of improvement and replacement of multiple wastewater lines and to the treatment plants. The debt is payable solely from net revenues and is payable through 2042. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,493,774. Principal and interest paid and total net revenues for the current year were \$117,545 and \$1,217,236, respectively.

The County has pledged future water district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds provided financing for the purchase of the water system from a private enterprise. Proceeds from the loans have provided financing of improvement, replacement, or extension, of many water lines throughout the service area. The debt is payable solely from net revenues and is payable through 2040. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues in future years. The total principal and interest remaining to be paid on the debt is \$13,934,958. Principal and interest paid and total net revenues for the current year were \$1,135,412 and \$2,936,193, respectively.

Ashtabula County, Ohio
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December 31, 2023

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

Conduit Debt Obligations From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2023, there were no industrial revenue bonds outstanding.

NOTE 19: LOAN PAYABLE

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

In the current year, the loan payment included \$29,959 of principal and \$889 interest paid. The following summary is of the 503 Corporation's future annual principal and interest requirements to retire the FmHA long-term obligations:

Year	FmHA Loan		
	Principal	Interest	Total
2024	\$59,237	\$590	\$59,827
Total	\$59,237	\$590	\$59,827

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Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2023

NOTE 20: INTERFUND TRANSFERS AND BALANCES

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2023, consisted of the following:

Transfers To	Transfers From							Totals
	General	Public Assistance	Children Services	Nursing Home	Board of DD	Other Governmental Funds	Geneva State Park Lodge	
Governmental								
Public Assistance	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 816,270	\$ -	\$ 966,270
Permanent Improvement	13,324,377	-	-	-	-	335,306	-	13,659,683
Other Governmental Funds	642,881	97,053	2,000,000	191,826	1,000,000	293,170	1,810,448	6,035,378
Total Governmental	14,117,258	97,053	2,000,000	191,826	1,000,000	1,444,746	1,810,448	20,661,331
Proprietary								
Workers' Compensation	55,209	-	-	-	-	-	-	55,209
Total Proprietary	55,209	-	-	-	-	-	-	55,209
Total	<u>\$ 14,172,467</u>	<u>\$ 97,053</u>	<u>\$ 2,000,000</u>	<u>\$ 191,826</u>	<u>\$ 1,000,000</u>	<u>\$1,444,746</u>	<u>\$1,810,448</u>	<u>\$ 20,716,540</u>

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

B. Interfund Balances

Interfund balances consisted of the following at December 31, 2023, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 7,173
General fund	Workers' compensation internal service fund	254,170
Total interfund loans		<u>\$ 261,343</u>

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

C. Due To/From Other Funds

Due to/from other funds consisted of the following at December 31, 2023, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
Geneva State Park Lodge	Nonmajor governmental funds	<u>\$ 546,967</u>

At December 31, 2023, the Ashtabula County Convention Facilities Authority (CFA), a blended component unit presented as a nonmajor governmental special revenue fund, owed the Geneva State Park Lodge enterprise fund \$546,967 for lodging taxes collected during 2023. This amount was remitted by the CFA to the Geneva Park State Lodge enterprise fund in March 2024. Due to/from other funds between governmental funds and enterprise funds are reported as internal balances on the government-wide financial statement.

NOTE 21: RELATED ORGANIZATIONS

A. Ashtabula County District Library

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2023.

B. Ashtabula County Metroparks

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

NOTE 22: JOINTLY GOVERNED ORGANIZATIONS

A. Northeast Ohio Community Alternative Program Facility

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

B. Family and Children First Council

The Family and Children First Council provides services to multi-need youth in Ashtabula County. Members of the Council include Ashtabula County Board of Developmental disabilities, Mental Health Board, Ashtabula Area City School District, Ashtabula County Children Services Board, Ashtabula County Board of Health, Ohio Department of Youth Services, Ashtabula County Common Pleas Court, Ashtabula County Human Services, Western Reserve Care System, Ashtabula County Educational Service Center and Ashtabula County Mental Health Resources Board. The operation of the Council is controlled by an advisory committee which consists of a representative from each agency. Funding comes from each of the participants. The advisory committee exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each representative's degree of control is limited to its representation on the committee. In 2023, the County did not contribute to the Family and Children First Council.

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

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

D. PartnerSolutions

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

Member Boards of PartnerSolutions:

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

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

E. North East Ohio Network (N.E.O.N.)

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Ashtabula, Lorain, Summit, Wayne and Stark Counties. N.E.O.N. operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities schools of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2023, the County Board of Developmental Disabilities contributed \$2,526,872.

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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 \$41,957 in 2023. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

NOTE 23: CONTINGENT LIABILITIES

B. 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.

C. 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, 2023, 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.

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

The County has entered into agreements to abate property taxes through the Ezone program. During 2023, 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	\$ 20,809

The County has entered into agreements to reduce property taxes through the CRA program. During 2023, 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	\$ 8,195

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 2023, 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	\$ 14,533
City of Conneaut	6,953
Village of Andover	1,185
Village of Geneva on the Lake	129
Village of Orwell	1,076
Total	<u>\$ 23,876</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	\$ -	\$ 188,352	\$ -	\$ -
Prepays	160,236	-	-	-
Loans	-	-	-	-
Unclaimed monies	742,720	-	-	-
Total nonspendable	902,956	188,352	-	-
Restricted:				
Public assistance/human services	-	-	1,922,058	-
Roads & bridges	-	3,669,449	-	-
Health programs	-	-	-	-
Judicial/public safety programs	-	-	-	-
Economic development	-	-	-	-
Children's services	-	-	-	7,680,025
General government operations	-	-	-	-
Lodge	-	-	-	-
Capital projects	-	-	4,057,021	-
Other purposes	-	-	-	-
Total restricted	-	3,669,449	5,979,079	7,680,025
Committed:				
Debt service	-	-	-	-
Economic development	2,369,095	-	-	-
Board of elections	6,786	-	-	-
Budget stabilization	4,871,000	-	-	-
Termination benefits	1,000,000	-	-	-
Capital projects	-	-	-	-
Total committed	8,246,881	-	-	-
Assigned:				
Encumbrances	304,847	-	-	-
Capital projects	-	-	-	-
Other purposes	213,511	-	-	-
Total assigned	518,358	-	-	-
Unassigned (deficit)	6,363,802	-	-	-
Total fund balances	\$ 16,031,997	\$ 3,857,801	\$ 5,979,079	\$ 7,680,025

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Fund balance	County Board of DD	Nursing Home	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Materials and supplies	\$ -	\$ 56,265	\$ -	\$ -	\$ 244,617
Prepays	-	-	-	-	160,236
Loans	-	-	-	3,018,179	3,018,179
Unclaimed monies	-	-	-	-	742,720
Total nonspendable	-	56,265	-	3,018,179	4,165,752
Restricted:					
Public assistance/human services	-	2,839,463	-	1,081,558	5,843,079
Roads & bridges	-	-	-	-	3,669,449
Health programs	12,476,637	-	-	6,324,508	18,801,145
Judicial/public safety programs	-	-	-	6,104,768	6,104,768
Economic development	-	-	-	1,982,410	1,982,410
Children's services	-	-	-	-	7,680,025
General government operations	-	-	-	4,226,003	4,226,003
Lodge	-	-	-	301,521	301,521
Capital projects	-	-	665,648	5,654,961	10,377,630
Other purposes	-	-	-	354,123	354,123
Total restricted	12,476,637	2,839,463	665,648	26,029,852	59,340,153
Committed:					
Debt service	-	-	-	1,017,892	1,017,892
Economic development	-	-	-	-	2,369,095
Board of elections	-	-	-	-	6,786
Budget stabilization	-	-	-	-	4,871,000
Termination benefits	-	-	-	-	1,000,000
Capital projects	-	-	-	69,308	69,308
Total committed	-	-	-	1,087,200	9,334,081
Assigned:					
Encumbrances	-	-	-	-	304,847
Capital projects	-	-	17,751,683	-	17,751,683
Other purposes	-	-	-	-	213,511
Total assigned	-	-	17,751,683	-	18,270,041
Unassigned (deficit)	-	-	-	(5,615)	6,358,187
Total fund balances	\$ 12,476,637	\$ 2,895,728	\$ 18,417,331	\$ 30,129,616	\$ 97,468,214

NOTE 26: ASSET RETIREMENT OBLIGATIONS

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

NOTE 27: COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

NOTE 28: NORTHEAST OHIO REGIONAL AIRPORT- COMPONENT UNIT

A. Description of Northeast Ohio Regional Airport and Reporting Entity

The Airport

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

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

2. Cash and Cash Equivalents

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

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2023 amounted to \$289.

3. Prepayments

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

4. Fuel Inventory

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

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5. Capital Assets

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

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

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

6. Net Position

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

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

7. Operating Revenues and Expenses

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

8. Pensions/Other Postemployment Benefits (OPEB)

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

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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 2023, the Airport has implemented Governmental Accounting Standards Board (GASB) Statement No. 94, *“Public-Private and Public-Public Partnerships and Availability Payment Arrangements”*, GASB Statement No. 96, *“Subscription-Based Information Technology Arrangements”*, and GASB Statement No. 99, *“Omnibus 2022”*. These implementations had no effect on the financial statements of the Airport.

D. Deposits and Investments

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

At year-end, the Airport had \$10,897 in un-deposited cash on hand which is included on the financial statements of the Airport as part of “Cash and Cash Equivalents.”

At year-end, the carrying amount of the Airport’s deposits not including cash on hand was \$211,975 and the bank balance of all Airport deposits was \$222,344. Based on the criteria described in GASB Statement No. 40, *“Deposits and Investment Risk Disclosures”*, as of December 31, 2023, all of the Airport’s bank balance was covered by the Federal Deposit Insurance Corporation and none was potentially exposed to custodial credit risk as discussed below.

Custodial credit risk is the risk that, in the event of bank failure, the Airport will not be able to recover deposits or collateral securities that are in possession of an outside party. The Airport has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by (1) eligible securities pledged to the Airport and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2023, the Airport’s financial institutions participated in OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Airport to a successful claim by the FDIC.

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E. Long-Term Debt

In 2005 the Airport issued revenue bonds where the government income derived from the constructed assets will be used to retire the debt. The interest rate on the revenue bonds is 4.125 percent and they are scheduled to mature in 2035. Changes in the long-term obligations during 2023 were as follows:

	Restated Amount Outstanding 12/31/22	Additions	Reductions	Amount Outstanding 12/31/23	Amount Due in One Year
Business-Type Activities:					
Revenue Bonds	\$ 732,622	\$ -	\$ (48,744)	\$ 683,878	\$ 50,600
Net Pension Liability	67,776	276,366	-	344,142	-
Net OPEB Liability (Asset)	(30,069)	37,043	-	6,974	-
<i>Total Business-Type Activities</i>	<u>\$ 770,329</u>	<u>\$ 313,409</u>	<u>\$ (48,744)</u>	<u>\$ 1,034,994</u>	<u>\$ 50,600</u>

The Airport pays obligations related to employee compensation from the enterprise fund.

The annual requirements to retire this debt are as follows:

Year	2005 Revenue Bonds		
	Principal	Interest	Total
2024	\$ 50,600	\$ 31,589	\$ 82,189
2025	52,700	29,502	82,202
2026	54,800	27,328	82,128
2027	57,100	25,068	82,168
2028	59,500	22,712	82,212
2029-2033	336,300	74,659	410,959
2034-2036	72,878	9,640	82,518
Total	<u>\$ 683,878</u>	<u>\$ 220,498</u>	<u>\$ 904,376</u>

F. Defined Benefit Pension Plans

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

The Airport's contractually required contribution was \$24,496 for 2023.

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

The net pension liability for OPERS was measured as of December 31, 2022, 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	0.00077900%
Proportion of the net pension liability current measurement date	<u>0.00116500%</u>
Change in proportionate share	<u><u>0.00038600%</u></u>
Proportionate share of the net pension liability	\$ 344,142
Pension expense	69,126

At December 31, 2023, the Airport reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
Deferred outflows of resources	
Differences between expected and actual experience	\$ 11,431
Changes of assumptions	3,636
Net difference between projected and actual earnings on pension plan investments	98,094
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	40,093
Airport contributions subsequent to the measurement date	<u>24,496</u>
Total deferred outflows of resources	<u><u>\$ 177,750</u></u>
Deferred inflows of resources	
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	<u>\$ 1,660</u>
Total deferred inflows of resources	<u><u>\$ 1,660</u></u>

\$24,496 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, 2024.

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

	<u>OPERS</u>
Year Ending December 31:	
2024	\$ 38,806
2025	35,863
2026	28,874
2027	<u>48,051</u>
Total	<u>\$ 151,594</u>

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

Sensitivity of the Airport's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate -
The following table presents the Airport's proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.9 percent, as well as what the Airport's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease <u>(5.90%)</u>	Current Discount Rate <u>(6.90%)</u>	1% Increase <u>(7.90%)</u>
Airport's proportionate share of the net pension liability (asset)	\$ 515,513	\$ 344,142	\$ 201,592

G. Other Postemployment Benefits (OPEB)

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

The Airport's contractually required contribution was \$0 for 2023.

OPEB Liability, 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, 2022 and the total OPEB liability used to calculate the new OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022 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:

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	<u>OPERS</u>
Proportion of the net OPEB asset prior measurement date	0.00096000%
Proportion of the net OPEB liability current measurement date	<u>0.00110600%</u>
Change in proportionate share	<u>0.00014600%</u>
Proportionate share of the net OPEB liability	\$ 6,974
OPEB expense	(13,428)

At December 31, 2023, the Airport reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred outflows of resources	
Changes of assumptions	\$ 6,812
Net difference between projected and actual earnings on pension plan investments	13,851
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	<u>186</u>
Total deferred outflows of resources	<u>\$ 20,849</u>
Deferred inflows of resources	
Differences between expected and actual experience	\$ 1,739
Changes of assumptions	<u>561</u>
Total deferred inflows of resources	<u>\$ 2,300</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, 2024. 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:	
2024	\$ 2,467
2025	5,072
2026	4,320
2027	<u>6,690</u>
Total	<u>\$ 18,549</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2023

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

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 5.22 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 (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
Airport's proportionate share of the net OPEB liability (asset)	\$ 23,735	\$ 6,974	\$ (6,857)

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 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
Airport's proportionate share of the net OPEB liability	\$ 6,536	\$ 6,974	\$ 7,466

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Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2023

H. Capital Assets

A summary of the Airport's capital assets at December 31, 2023 follows:

	Balance 12/31/2022	Additions	Deletions	Balance 12/31/2023
<i>Capital assets not being depreciated:</i>				
Land	\$ 693,478	\$ 34,300	\$ -	\$ 727,778
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	2,947,787	-	-	2,947,787
Improvements other than Buildings	13,701,184	-	-	13,701,184
Vehicles	787,007	17,042	-	804,049
Furniture and Equipment	527,172	14,449	-	541,621
<i>Total capital assets being depreciated:</i>	17,963,150	31,491	-	17,994,641
<i>Less accumulated depreciation:</i>				
Buildings and Improvements	(1,075,826)	(75,508)	-	(1,151,334)
Improvements other than Buildings	(2,862,656)	(363,427)	-	(3,226,083)
Vehicles	(586,880)	(28,139)	-	(615,019)
Furniture and Equipment	(270,442)	(39,153)	-	(309,595)
<i>Total accumulated depreciation</i>	(4,795,804)	(506,227)	-	(5,302,031)
<i>Total capital assets being depreciated, net</i>	13,167,346	(474,736)	-	12,692,610
Total Capital Assets, Net	\$ 13,860,824	\$ (440,436)	\$ -	\$ 13,420,388

I. Risk Management

The Airport maintains commercial insurance for the following risks:

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

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

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Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2023

J. Contingent Liability

The Airport receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Airport as of December 31, 2023.

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

K. Contributions and Donations

The Airport receives significant contributions and donations which help it to operate. During 2023, the Airport received \$250,000 from the County and \$496,902 from other donations.

L. Other Employee Benefits

Full time employees are eligible for one paid personal absence day annually which can be used for personal business. Employees are also eligible for five paid sick days, which can be used for illness or sickness. Employment anniversary dates are used in establishing eligibility. The banked liability has no value for time off or for payment of unused days upon termination. Therefore, there was no liability for accrued by unused personal or sick days as of December 31, 2023.

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, 2023.

M. Restatement of Prior Year Net Position

During 2023, it was determined that on December 29, 2022, the Airport made a principal and interest payment of \$50,042 and \$33,043, respectively, that should have been reflected on the outstanding USDA revenue bond balance at December 31, 2022. Therefore, the loan balance and corresponding net position have been restated as follows:

Net position at December 31, 2022	\$ 13,219,238
Adjustments:	
USDA revenue bonds principal payment	<u>50,042</u>
Restated net position at December 31, 2022	<u><u>\$ 13,269,280</u></u>

NOTE 29: ASHTABULA COUNTY LAND REUTILIZATION CORPORATION - COMPONENT UNIT

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

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

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 and Cash Equivalents

All monies received by the Corporation are deposited in a demand deposit account. During 2023, the Corporation invested in the State Treasury Asset Reserve of Ohio (STAR Ohio).

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2023

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, 2023, the Corporation held no parcels in trust.

6. *Accrued Liabilities*

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

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, 2023.

8. *Intergovernmental Revenue*

The Corporation received operating income through Ashtabula County. This money represents the penalties and interest on current unpaid and delinquent property taxes once the taxes are paid. Pursuant to ORC 321.263, these penalty and interest monies are collected by the County when taxes are paid and then are paid to the Corporation.

9. *Estimates*

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

10. *Prepaid Items*

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

11. *Government Grants*

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2023

C. Deposits and Investments

The Corporation follows the same statutory requirements for deposits and investments as the primary government (See Note 7). At year-end, the carrying amount of the Corporation's deposits was \$231,007. Based on the criteria described in GASB Statement No. 40, "*Deposits and Investment Risk Disclosures*", as of December 31, 2023, all of the Corporation's bank balance of \$231,007 was covered by the Federal Deposit Insurance Corporation and none was potentially exposed to custodial credit risk as discussed below.

Although the deposits were held by the pledging financial institution's trust department and all statutory requirements for investments of money had been followed, noncompliance with Federal requirements could potentially subject the Corporation to custodial credit risk. Custodial credit risk is the risk that in the event of bank failure the Corporation's deposits may not be returned to it. All deposits are held in single qualified institutions.

Investments

Investments are reported at fair value. As of December 31, 2023, the Corporation had the following investments:

Measurement / Investment Type	Investment Maturities	
	Measurement Value	12 Months or Less
Amortized Cost:		
STAR Ohio	\$ 1,131,859	\$ 1,131,859
Total Investments	<u>\$ 1,131,859</u>	<u>\$ 1,131,859</u>

Reconciliation of Cash and Investments to the Statement of Net Position

The following is a reconciliation of cash and investments as reported in the footnote above to cash and cash equivalents as reported on the statement of net position as of December 31, 2023:

Cash and Investments per Note Disclosure		Cash and Investments per Statement of Net Position	
Carrying amounts of deposits	\$ 231,007	Land Reutilization Corp.	<u>\$ 1,362,866</u>
Investments	<u>1,131,859</u>		
Total Investments	<u>\$ 1,362,866</u>	Total	<u>\$ 1,362,866</u>

D. Risk Management

The Corporation is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2023, the Corporation contract with CORSA for various types of insurance.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2023

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, 2023, this amount totaled \$207,399.

Pursuant to a contract for services agreement approved by the Board of Directors, for December 31, 2023, the Corporation incurred \$73,196 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.

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Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2023

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 2023 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:

2023		2022		2021	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
349	67	349	66	347	70

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2023	\$ 7,036,098	\$ 5,919,915	\$ 1,116,183
2022	7,208,615	6,494,616	713,999
2021	5,989,282	5,525,842	463,440
2020	6,344,877	5,613,945	730,932
2019	5,738,104	5,398,404	339,700
2018	5,013,072	4,613,484	399,588
2017	4,878,372	4,231,850	646,522
2016	4,800,668	4,266,025	534,643
2015	4,946,971	4,348,206	598,765
2014	4,953,007	4,509,465	443,542

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2023

County Bridges

The condition of the County's bridges is determined using a General Appraisal Rating which is a condition coding system developed by the Federal Highway Administration. The General Appraisal Rating is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and nine is assigned. The ranking is as follows:

Numerical Ranking	Condition Ranking
7 to 9	Good
5 to 6	Fair
3 to 4	Poor
0 to 2	Critical

It is the policy of the County Engineer that County bridges be maintained at an average condition ranking of 6 or better. In accordance with the Ohio Revised Code, each bridge is inspected annually.

The following summarizes the results of the three most recent condition assessments of County bridges and bridge culverts:

2023		2022		2021	
Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking
923	7.9	927	7.8	922	7.7

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

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2023	\$ 4,920,776	\$ 4,191,269	\$ 729,507
2022	2,885,222	2,630,108	255,114
2021	1,512,576	923,558	589,018
2020	1,233,413	1,091,031	142,382
2019	2,339,297	2,180,956	158,341
2018	1,388,571	1,320,377	68,194
2017	1,439,478	1,123,777	315,701
2016	1,286,043	1,119,869	166,174
2015	1,442,984	1,280,921	162,063
2014	1,620,785	1,386,848	233,937

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 Ten Years

	2023	2022	2021	2020
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.233289%	0.226740%	0.229992%	0.230164%
County's proportionate share of the net pension liability	\$ 66,634,069	\$ 19,014,328	\$ 32,526,783	\$ 43,540,857
County's covered payroll	\$ 33,930,229	\$ 31,917,093	\$ 31,360,593	\$ 30,990,829
County's proportionate share of the net pension liability as a percentage of its covered payroll	196.39%	59.57%	103.72%	140.50%
Plan fiduciary net position as a percentage of the total pension liability	75.74%	96.62%	86.88%	82.17%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.260735%	0.268437%	0.307639%	0.292290%
County's proportionate share of the net pension asset	\$ 594,198	\$ 1,019,430	\$ 848,146	\$ 583,334
County's covered payroll	\$ 1,167,714	\$ 1,168,814	\$ 1,297,571	\$ 1,250,857
County's proportionate share of the net pension asset as a percentage of its covered payroll	50.89%	87.22%	65.36%	46.63%
Plan fiduciary net position as a percentage of the total pension asset	137.14%	169.88%	157.67%	145.28%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.143072%	0.138551%	0.135530%	0.133403%
County's proportionate share of the net pension asset	\$ 10,819	\$ 24,246	\$ 23,596	\$ 4,826
County's covered payroll	\$ 932,760	\$ 820,400	\$ 779,700	\$ 763,130
County's proportionate share of the net pension asset as a percentage of its covered payroll	1.16%	2.96%	3.03%	0.63%
Plan fiduciary net position as a percentage of the total pension asset	126.74%	171.84%	188.21%	118.84%

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

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017	2016	2015	2014
0.245900%	0.250181%	0.246396%	0.252483%	0.255711%	0.255711%
\$ 64,780,862	\$ 37,777,128	\$ 53,833,902	\$ 42,295,953	\$ 29,819,485	\$ 29,145,963
\$ 32,191,329	\$ 31,810,062	\$ 30,947,158	\$ 30,551,500	\$ 30,450,517	\$ 28,367,013
201.24%	118.76%	173.95%	138.44%	97.93%	102.75%
74.70%	84.66%	77.25%	81.08%	86.45%	86.36%
0.296936%	0.252769%	0.226356%	0.230850%	0.214598%	0.214598%
\$ 319,389	\$ 331,200	\$ 121,213	\$ 108,644	\$ 79,887	\$ 21,772
\$ 1,215,329	\$ 1,004,346	\$ 881,100	\$ 754,692	\$ 784,433	\$ 797,392
26.28%	32.98%	13.76%	14.40%	10.18%	2.73%
126.64%	137.28%	116.55%	116.90%	114.83%	104.56%
0.161093%	0.167334%	0.160331%	0.172613%	n/a	n/a
\$ 3,530	\$ 5,621	\$ 643	\$ 660	n/a	n/a
\$ 885,990	\$ 882,410	\$ 656,808	\$ 961,325	n/a	n/a
0.40%	0.64%	0.10%	0.07%	n/a	n/a
113.42%	124.46%	103.40%	103.91%	n/a	n/a

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Ten Years

	2023	2022	2021	2020
County's proportion of the net pension liability	0.00000000%	0.00000000%	0.00000000%	0.00000000%
County's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -
County's covered-employee payroll	\$ -	\$ -	\$ -	\$ -
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	80.02%	78.88%	87.78%	75.48%

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

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017	2016	2015	2014
0.00018153%	0.00917285%	0.00886564%	0.00865455%	0.00855031%	0.00855031%
\$ 40,144	\$ 2,016,904	\$ 2,106,052	\$ 2,896,939	\$ 2,363,056	\$ 1,999,921
\$ 597,664	\$ 950,264	\$ 932,629	\$ 934,936	\$ 885,993	\$ 754,185
6.72%	212.25%	225.82%	309.85%	266.71%	265.18%
77.40%	77.30%	75.30%	66.80%	72.10%	74.70%

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 5,079,351	\$ 4,750,232	\$ 4,468,393	\$ 4,390,483
Contributions in relation to the contractually required contribution	<u>(5,079,351)</u>	<u>(4,750,232)</u>	<u>(4,468,393)</u>	<u>(4,390,483)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 36,281,079	\$ 33,930,229	\$ 31,917,093	\$ 31,360,593
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 118,223	\$ 163,480	\$ 163,634	\$ 181,660
Contributions in relation to the contractually required contribution	<u>(118,223)</u>	<u>(163,480)</u>	<u>(163,634)</u>	<u>(181,660)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 985,192	\$ 1,167,714	\$ 1,168,814	\$ 1,297,571
Contributions as a percentage of covered payroll	12.00%	14.00%	14.00%	14.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 89,957	\$ 93,276	\$ 82,040	\$ 77,970
Contributions in relation to the contractually required contribution	<u>(89,957)</u>	<u>(93,276)</u>	<u>(82,040)</u>	<u>(77,970)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 899,570	\$ 932,760	\$ 820,400	\$ 779,700
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	10.00%

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

See Accompanying Notes to the Required Supplementary Information

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 4,338,716	\$ 4,506,786	\$ 4,135,308	\$ 3,713,659	\$ 3,666,180	\$ 3,654,062
<u>(4,338,716)</u>	<u>(4,506,786)</u>	<u>(4,135,308)</u>	<u>(3,713,659)</u>	<u>(3,666,180)</u>	<u>(3,654,062)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 30,990,829	\$ 32,191,329	\$ 31,810,062	\$ 30,947,158	\$ 30,551,500	\$ 30,450,517
14.00%	14.00%	13.00%	12.00%	12.00%	12.00%
\$ 175,120	\$ 170,146	\$ 130,565	\$ 105,732	\$ 90,563	\$ 94,132
<u>(175,120)</u>	<u>(170,146)</u>	<u>(130,565)</u>	<u>(105,732)</u>	<u>(90,563)</u>	<u>(94,132)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,250,857	\$ 1,215,329	\$ 1,004,346	\$ 881,100	\$ 754,692	\$ 784,433
14.00%	14.00%	13.00%	12.00%	12.00%	12.00%
\$ 76,313	\$ 88,599	\$ 88,241	\$ 78,817	\$ 115,359	
<u>(76,313)</u>	<u>(88,599)</u>	<u>(88,241)</u>	<u>(78,817)</u>	<u>(115,359)</u>	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
\$ 763,130	\$ 885,990	\$ 882,410	\$ 656,808	\$ 961,325	
10.00%	10.00%	10.00%	12.00%	12.00%	

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

See Accompanying Notes to the Required Supplementary Information

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ -	\$ 83,673	\$ 133,037	\$ 130,568	\$ 130,891	\$ 124,039
-	(83,673)	(133,037)	(130,568)	(130,891)	(124,039)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 597,664	\$ 950,264	\$ 932,629	\$ 934,936	\$ 954,146
14.00%	14.00%	14.00%	14.00%	14.00%	13.00%

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Seven Years

	2023	2022	2021	2020
County's proportion of the net OPEB liability/asset	0.230353%	0.224399%	0.228500%	0.228174%
County's proportionate share of the net OPEB liability/(asset)	\$ 1,404,375	\$ (6,774,500)	\$ (3,888,022)	\$ 30,164,030
County's covered payroll	\$ 36,030,703	\$ 33,906,307	\$ 33,437,864	\$ 33,004,816
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	3.90%	(19.98%)	(11.63%)	91.39%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	94.79%	128.23%	115.57%	47.80%

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

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

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017
0.244046%	0.246980%	0.241596%
\$ 30,605,465	\$ 25,814,724	\$ 23,478,094
\$ 34,292,648	\$ 33,696,818	\$ 32,485,066
89.25%	76.61%	72.27%
46.33%	54.14%	54.05%

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Seven Years

	2023	2022	2021	2020
County's proportion of the net OPEB liability (asset)	0.00000000%	0.00000000%	0.00000000%	0.00000000%
County's proportionate share of the net OPEB liability (asset)	\$ -	\$ -	\$ -	\$ -
County's covered-employee payroll	\$ -	\$ -	\$ -	\$ -
County's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability/(asset)	168.52%	230.73%	174.73%	182.13%

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

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

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017
0.00018153%	0.00917285%	0.00886564%
\$ (3,007)	\$ (147,000)	\$ 345,905
\$ 597,664	\$ 950,264	\$ 932,629
(0.50%)	(15.47%)	37.09%
174.70%	176.00%	47.10%

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 55,686	\$ 37,310	\$ 32,815	\$ 31,188
Contributions in relation to the contractually required contribution	<u>(55,686)</u>	<u>(37,310)</u>	<u>(32,815)</u>	<u>(31,188)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 38,165,841	\$ 36,030,703	\$ 33,906,307	\$ 33,437,864
Contributions as a percentage of covered payroll	0.15%	0.10%	0.10%	0.09%

See Accompanying Notes to the Required Supplementary Information

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 30,525	\$ 35,440	\$ 371,788	\$ 682,509	\$ 613,225	\$ 630,627
<u>(30,525)</u>	<u>(35,440)</u>	<u>(371,788)</u>	<u>(682,509)</u>	<u>(613,225)</u>	<u>(630,627)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 33,004,816	\$ 34,292,648	\$ 33,696,818	\$ 32,485,066	\$ 32,267,517	\$ 31,234,950
0.09%	0.10%	1.10%	2.10%	1.90%	2.02%

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

See Accompanying Notes to the Required Supplementary Information

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,390
-	-	-	-	-	(4,390)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 597,664	\$ 950,264	\$ 932,629	\$ 934,936	\$ 954,146
0.00%	0.00%	0.00%	0.00%	1.00%	1.00%

Ashtabula County, Ohio

Notes to the Required Supplementary Information
For the Year ended December 31, 2023

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2014.
- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- There were no changes in benefit terms from the amounts reported for 2021.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.

Changes in assumptions :

- There were no changes in assumptions for 2014.
- There were no changes in assumptions for 2015.
- There were no changes in assumptions for 2016.
- For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%.
- There were no changes in assumptions for 2018.
- For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.
- For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75% to 2.75%-10.75%, (c) COLA for post 1/7/2013 retirees were changed from 0.50%, simple through 2021, then 2.15% simple to 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%.
- There were no changes in assumptions for 2023.

(Continued)

Ashtabula County, Ohio

Notes to the Required Supplementary Information (Continued)
For the Year ended December 31, 2023

PENSION

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2014-2016.
- For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero effective July 1, 2017.
- There were no changes in assumptions for 2018.
- There were no changes in assumptions for 2019.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.
- There were no changes in assumptions for 2022.
- There were no changes in assumptions for 2023.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016.
- For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience.
- There were no changes in assumptions for 2018.
- There were no changes in assumptions for 2019.
- There were no changes in assumptions for 2020.
- For 2021, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00% and (b) the discount rate of return was reduced from 7.45% to 7.00%.
- For 2022, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) projected salary increases changed from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65 and (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables.
- There were no changes in assumptions for 2023.

(Continued)

Ashtabula County, Ohio

Notes to the Required Supplementary Information (Continued)
For the Year ended December 31, 2023

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017.
- For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.
- For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029.
- For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.50%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.
- For 2021, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.50%, initial/3.50%, ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035.
- For 2022, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) wage inflation changed from 3.25% to 2.75%, (b) projected salary increases, including inflation changed from 3.25%-10.75% to 2.75%-10.75%, (c) the municipal bond rate was changed from 2.00% to 1.84% and (d) the health care cost trend rate was changed from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034.
- For 2023, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the single discount rate changed from 6.00% to 5.22%, (b) the municipal bond rate was changed from 1.84% to 4.05% and (c) the health care cost trend rate was changed from 5.50% initial, 3.50% ultimate in 2034 to 5.50% initial, 3.50% ultimate in 2036.

(Continued)

Ashtabula County, Ohio

Notes to the Required Supplementary Information (Continued)
For the Year ended December 31, 2023

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms :

- For 2017, STRS reduced the subsidy multiplier for non-Medicare benefit recipients from 2.1% to 1.9% per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.
- For 2018, STRS increased the subsidy multiplier for non-Medicare benefit recipients from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.
- For 2019, STRS increased the subsidy percentage from 1.944% to 1.984% effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.
- For 2020, the non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2022, the non-Medicare subsidy percentage was increased from 2.100% to 2.200%.
- For 2023, there were no change in assumptions.

Changes in assumptions :

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

(Continued)

Ashtabula County, Ohio

Notes to the Required Supplementary Information (Continued)
For the Year ended December 31, 2023

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

- For 2021, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00%, (b) the discount rate of return was reduced from 7.45% to 7.00% and (c) health care cost trend rates were changed to the following: medical Medicare from -6.69% initial - 4.00% ultimate down to -16.18% initial - 4.00% ultimate; prescription drug Medicare from 11.87% initial - 4.00% ultimate up to 29.98% initial - 4.00% ultimate.
- For 2022, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) projected salary increases changed from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65, (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables and (c) health care cost trend rates were changed to the following: medical pre-Medicare from 5.00% initial - 4.00% ultimate to 7.50% initial - 3.94% ultimate, Medicare -16.18% initial - 4.00% ultimate to -68.78% initial - 3.94% ultimate; prescription drug pre-Medicare from 6.50% initial - 4.00% ultimate to 9.00% initial - 3.94% ultimate, Medicare 29.98% initial - 4.00% ultimate to -5.47% initial - 3.94% ultimate.
- For 2023, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) health care cost trend rates were changed to the following: medical pre-Medicare from 7.50% initial - 3.94% ultimate to 7.50% initial - 4.14% ultimate, Medicare -68.78% initial - 3.94% ultimate to -10.94% initial - 4.14% ultimate; prescription drug pre-Medicare from 9.00% initial - 3.94% ultimate to -11.95% initial - 4.14% ultimate, Medicare -5.47% initial - 3.94% ultimate to 1.33% initial - 4.14% 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/ID/AM Funds – To account for certain fines collected by the two County Courts.

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

County Trust – To account for the various expendable trust funds held by the County Commissioners to be expended for scholarships as set forth in the trust agreements. The operations of this fund are not budgeted.

Nonmajor Special Revenue Funds (Continued)

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

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

American Rescue Plan Act – To account for monies received from the federal government as part of the American Rescue Plan Act (ARPA) of 2021. This Act provides additional relief to address the continued impact of the COVID-19 pandemic.

Law Enforcement Agency De-Escalation Grants – To account for a federal grant received through the U.S. Department of Justice to develop a training program for law enforcement officers to better prepare for difficult situations.

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:

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

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

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

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

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Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 22,814,615	\$ 1,017,892	\$ 6,030,542	\$ 29,863,049
Cash with fiscal agents	799,198	-	-	799,198
Cash in segregated accounts	1,827,958	-	-	1,827,958
Receivables:				
Property taxes	1,153,423	567,510	-	1,720,933
Accounts	197,618	-	9,644	207,262
Special assessments	473,461	14,750	-	488,211
Due from other governments	3,915,094	42,105	-	3,957,199
Loans receivable	3,018,179	-	-	3,018,179
Total assets	<u>\$ 34,199,546</u>	<u>\$ 1,642,257</u>	<u>\$ 6,040,186</u>	<u>\$ 41,881,989</u>
Liabilities:				
Accounts payable	\$ 683,096	\$ -	\$ 99	\$ 683,195
Contracts payable	-	-	306,278	306,278
Accrued wages and benefits	230,747	-	5,586	236,333
Due to other governments	433,758	-	863	434,621
Interfund loans payable	7,173	-	-	7,173
Payroll withholding payable	171,983	-	3,091	175,074
Due to other funds	546,967	-	-	546,967
Unearned revenue	4,119,582	-	-	4,119,582
Total liabilities	<u>6,193,306</u>	<u>-</u>	<u>315,917</u>	<u>6,509,223</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	1,073,415	550,000	-	1,623,415
Delinquent property tax revenue not available	29,893	17,510	-	47,403
Special assessments revenue not available	473,461	14,750	-	488,211
Miscellaneous revenue not available	133,581	-	-	133,581
Intergovernmental revenue not available	2,908,435	42,105	-	2,950,540
Total deferred inflows of resources	<u>4,618,785</u>	<u>624,365</u>	<u>-</u>	<u>5,243,150</u>
Fund balances:				
Nonspendable:				
Loans	3,018,179	-	-	3,018,179
Restricted for:				
Public assistance/human services	1,081,558	-	-	1,081,558
Health programs	6,324,508	-	-	6,324,508
Judicial/public safety programs	6,104,768	-	-	6,104,768
Economic development	1,982,410	-	-	1,982,410
General government operations	4,226,003	-	-	4,226,003
Lodge	301,521	-	-	301,521
Other purposes	354,123	-	-	354,123
Capital projects	-	-	5,654,961	5,654,961
Committed for:				
Debt service	-	1,017,892	-	1,017,892
Capital projects	-	-	69,308	69,308
Unassigned (deficit)	(5,615)	-	-	(5,615)
Total fund balances	<u>23,387,455</u>	<u>1,017,892</u>	<u>5,724,269</u>	<u>30,129,616</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 34,199,546</u>	<u>\$ 1,642,257</u>	<u>\$ 6,040,186</u>	<u>\$ 41,881,989</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property and other local taxes	\$ 1,706,555	\$ 533,857	\$ -	\$ 2,240,412
Charges for services	4,081,820	-	151,880	4,233,700
Licenses and permits	26,422	-	-	26,422
Fines and forfeitures	365,917	-	-	365,917
Intergovernmental	16,903,088	66,453	-	16,969,541
Special assessments	441,814	-	-	441,814
Interest	636,391	-	90,503	726,894
Contributions and donations	84,911	-	250	85,161
Conveyance taxes	353,229	-	-	353,229
Payments in lieu of taxes	-	14,677	-	14,677
Change in fair value of investments	(1,426)	-	-	(1,426)
Other	1,876,327	3,338	11,007	1,890,672
Total revenues	<u>26,475,048</u>	<u>618,325</u>	<u>253,640</u>	<u>27,347,013</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,505,119	-	-	6,505,119
Judicial	3,715,213	-	422,110	4,137,323
Public safety	6,582,092	-	-	6,582,092
Public works	786,402	14,677	-	801,079
Health	5,914,057	-	-	5,914,057
Human services	1,747,870	-	28,449	1,776,319
Conservation and recreation	33,210	-	-	33,210
Capital outlay	-	-	924,192	924,192
Debt service:				
Principal retirement	29,959	2,242,054	-	2,272,013
Interest and fiscal charges	889	291,430	-	292,319
Total expenditures	<u>25,314,811</u>	<u>2,548,161</u>	<u>1,374,751</u>	<u>29,237,723</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,160,237</u>	<u>(1,929,836)</u>	<u>(1,121,111)</u>	<u>(1,890,710)</u>
Other financing sources (uses):				
Contributions to lodge	(546,967)	-	-	(546,967)
Transfers in	511,301	2,099,327	3,424,750	6,035,378
Transfers out	(1,444,746)	-	-	(1,444,746)
Premium on bond issuance	-	46,979	-	46,979
Total other financing sources (uses)	<u>(1,480,412)</u>	<u>2,146,306</u>	<u>3,424,750</u>	<u>4,090,644</u>
Net change in fund balance	(320,175)	216,470	2,303,639	2,199,934
Fund balances at beginning of year	<u>23,707,630</u>	<u>801,422</u>	<u>3,420,630</u>	<u>27,929,682</u>
Fund balances at end of year	<u>\$ 23,387,455</u>	<u>\$ 1,017,892</u>	<u>\$ 5,724,269</u>	<u>\$ 30,129,616</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	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	\$ 63,804	\$ 3,997,784	\$ 1,349,150	\$ 12,033	\$ 4,935	\$ 105,406
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	10,032	1,765	23,083	-	-	-
Special assessments	-	-	247,405	-	-	-
Due from other governments	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 73,836</u>	<u>\$ 3,999,549</u>	<u>\$ 1,619,638</u>	<u>\$ 12,033</u>	<u>\$ 4,935</u>	<u>\$ 105,406</u>
Liabilities:						
Accounts payable	\$ 1,294	\$ 129,999	\$ 127,146	\$ -	\$ -	\$ 9,336
Accrued wages and benefits	2,662	26,003	1,276	-	-	5,995
Due to other governments	8,170	6,487	1,496	-	-	926
Interfund loans payable	-	-	-	-	-	-
Payroll withholding payable	1,449	14,433	935	-	-	3,319
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>13,575</u>	<u>176,922</u>	<u>130,853</u>	<u>-</u>	<u>-</u>	<u>19,576</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	247,405	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>247,405</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	60,261	-	1,241,380	-	-	-
Judicial/public safety programs	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
General government operations	-	3,822,627	-	-	-	85,830
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	12,033	4,935	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>60,261</u>	<u>3,822,627</u>	<u>1,241,380</u>	<u>12,033</u>	<u>4,935</u>	<u>85,830</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 73,836</u>	<u>\$ 3,999,549</u>	<u>\$ 1,619,638</u>	<u>\$ 12,033</u>	<u>\$ 4,935</u>	<u>\$ 105,406</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
\$ 31,801	\$ 267,715	\$ 65,560	\$ 11,497	\$ 82,179	\$ 5,296,353	\$ 744,745	\$ 389,428
-	-	-	-	-	-	-	-
-	-	-	-	-	501	-	-
-	-	-	-	-	1,103,308	-	-
-	-	-	-	-	13,127	60,053	-
-	-	-	-	-	-	-	226,056
-	-	-	143,873	1,200	136,012	-	-
-	-	-	-	-	-	-	-
<u>\$ 31,801</u>	<u>\$ 267,715</u>	<u>\$ 65,560</u>	<u>\$ 155,370</u>	<u>\$ 83,379</u>	<u>\$ 6,549,301</u>	<u>\$ 804,798</u>	<u>\$ 615,484</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347,026	\$ 7,574	\$ 2,289
-	5,378	-	12,932	-	23,397	9,030	4,553
-	831	-	2,529	-	10,566	2,357	747
-	-	-	-	-	-	-	-
-	3,226	-	11,484	-	12,945	4,996	2,330
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	9,435	-	26,945	-	393,934	23,957	9,919
-	-	-	-	-	1,073,415	-	-
-	-	-	-	-	29,893	-	-
-	-	-	-	-	-	-	226,056
-	-	-	121,284	-	-	-	-
-	-	-	-	-	44,857	-	-
-	-	-	121,284	-	1,148,165	-	226,056
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	5,007,202	-	-
-	-	-	7,141	83,379	-	780,841	379,509
-	-	-	-	-	-	-	-
31,801	258,280	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	65,560	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>31,801</u>	<u>258,280</u>	<u>65,560</u>	<u>7,141</u>	<u>83,379</u>	<u>5,007,202</u>	<u>780,841</u>	<u>379,509</u>
<u>\$ 31,801</u>	<u>\$ 267,715</u>	<u>\$ 65,560</u>	<u>\$ 155,370</u>	<u>\$ 83,379</u>	<u>\$ 6,549,301</u>	<u>\$ 804,798</u>	<u>\$ 615,484</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2023

	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	\$ 221,020	\$ 299,216	\$ 454,700	\$ 82,158	\$ 13,044	\$ 488,572
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	5,561	6,821	6,704	115	200	636
Special assessments	-	-	-	-	-	-
Due from other governments	-	838,584	-	151	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 226,581</u>	<u>\$ 1,144,621</u>	<u>\$ 461,404</u>	<u>\$ 82,424</u>	<u>\$ 13,244</u>	<u>\$ 489,208</u>
Liabilities:						
Accounts payable	\$ 4,930	\$ 4,843	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits	2,344	3,588	2,793	-	-	4,574
Due to other governments	362	26,135	431	-	-	706
Interfund loans payable	-	-	-	-	-	-
Payroll withholding payable	1,297	1,391	1,453	-	-	2,589
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>8,933</u>	<u>35,957</u>	<u>4,677</u>	<u>-</u>	<u>-</u>	<u>7,869</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	838,584	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>838,584</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	217,648	-	456,727	82,424	13,244	481,339
Economic development	-	270,080	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>217,648</u>	<u>270,080</u>	<u>456,727</u>	<u>82,424</u>	<u>13,244</u>	<u>481,339</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 226,581</u>	<u>\$ 1,144,621</u>	<u>\$ 461,404</u>	<u>\$ 82,424</u>	<u>\$ 13,244</u>	<u>\$ 489,208</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
\$ 25,823	\$ 74,231	\$ 130,683	\$ 791,939	\$ 3,308	\$ 118,005	\$ 12,617	\$ 30,607
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,376	1,432	5,208	38,428	22	975	357	620
-	-	-	-	-	-	-	-
-	-	-	25,807	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 27,199</u>	<u>\$ 75,663</u>	<u>\$ 135,891</u>	<u>\$ 856,174</u>	<u>\$ 3,330</u>	<u>\$ 118,980</u>	<u>\$ 12,974</u>	<u>\$ 31,227</u>
\$ 292	\$ 3,369	\$ -	\$ 1,243	\$ -	\$ -	\$ -	\$ 1,200
-	-	1,431	39,701	-	-	-	-
-	-	221	61,206	-	-	-	-
-	-	-	-	-	-	-	-
-	-	792	22,417	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>292</u>	<u>3,369</u>	<u>2,444</u>	<u>124,567</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,200</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	12,297	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	<u>12,297</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	719,310	-	-	-	-
-	-	-	-	-	-	-	-
26,907	72,294	133,447	-	3,330	118,980	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,974	30,027
-	-	-	-	-	-	-	-
<u>26,907</u>	<u>72,294</u>	<u>133,447</u>	<u>719,310</u>	<u>3,330</u>	<u>118,980</u>	<u>12,974</u>	<u>30,027</u>
<u>\$ 27,199</u>	<u>\$ 75,663</u>	<u>\$ 135,891</u>	<u>\$ 856,174</u>	<u>\$ 3,330</u>	<u>\$ 118,980</u>	<u>\$ 12,974</u>	<u>\$ 31,227</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2023

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Community Corrections	Youth Services	Workforce Development
Assets:						
Equity in pooled cash and cash equivalents	\$ 313,251	\$ 8,797	\$ 5,825	\$ 209,822	\$ 1,135,848	\$ 295,028
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Due from other governments	-	-	5,239	1,009,961	1,666,389	11,486
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 313,251</u>	<u>\$ 8,797</u>	<u>\$ 11,064</u>	<u>\$ 1,219,783</u>	<u>\$ 2,802,237</u>	<u>\$ 306,514</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ 124	\$ 37,997	\$ 2,723
Accrued wages and benefits	-	-	3,911	25,977	29,874	-
Due to other governments	-	-	605	4,013	6,938	104,315
Interfund loans payable	-	-	-	-	-	-
Payroll withholding payable	-	-	2,523	13,711	14,841	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>7,039</u>	<u>43,825</u>	<u>89,650</u>	<u>107,038</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	817,124	1,191,430	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>817,124</u>	<u>1,191,430</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	358,834	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	313,251	-	4,025	-	1,521,157	-
Economic development	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	8,797	-	-	-	199,476
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>313,251</u>	<u>8,797</u>	<u>4,025</u>	<u>358,834</u>	<u>1,521,157</u>	<u>199,476</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 313,251</u>	<u>\$ 8,797</u>	<u>\$ 11,064</u>	<u>\$ 1,219,783</u>	<u>\$ 2,802,237</u>	<u>\$ 306,514</u>

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Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2023

	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDAM	Clerk of Court OVI/IDAM	County Transportation
Assets:						
Equity in pooled cash and cash equivalents	\$ 251,817	\$ -	\$ 47,288	\$ 1,060	\$ 3,598	\$ 3,414
Cash with fiscal agents	-	799,198	-	-	-	-
Cash in segregated accounts	1,459,119	-	-	-	-	-
Receivables:						
Property taxes	-	50,115	-	-	-	-
Accounts	6,264	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Due from other governments	-	-	-	5	5	-
Loans receivable	3,018,179	-	-	-	-	-
Total assets	<u>\$ 4,735,379</u>	<u>\$ 849,313</u>	<u>\$ 47,288</u>	<u>\$ 1,065</u>	<u>\$ 3,603</u>	<u>\$ 3,414</u>
Liabilities:						
Accounts payable	\$ 194	\$ 825	\$ 680	\$ -	\$ -	\$ -
Accrued wages and benefits	4,676	-	3,597	-	-	-
Due to other governments	-	-	2,218	-	-	-
Interfund loans payable	-	-	-	-	-	-
Payroll withholding payable	-	-	1,990	-	-	-
Due to other funds	-	546,967	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>4,870</u>	<u>547,792</u>	<u>8,485</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	3,018,179	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	3,414
Health programs	-	-	-	-	-	-
Judicial/public safety programs	-	-	38,803	1,065	3,603	-
Economic development	1,712,330	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	301,521	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>4,730,509</u>	<u>301,521</u>	<u>38,803</u>	<u>1,065</u>	<u>3,603</u>	<u>3,414</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,735,379</u>	<u>\$ 849,313</u>	<u>\$ 47,288</u>	<u>\$ 1,065</u>	<u>\$ 3,603</u>	<u>\$ 3,414</u>

Juvenile Drug Court	MHRS Drug Court Grant	OMAS Drug Court Grant	QRT Grant	OMAS MH Court Grant	Crime Enforcement Agency	Federal Drug Court	Probate Court Special Projects
\$ 52,792	\$ 25	\$ 51,116	\$ 10,146	\$ 11,235	\$ 269,878	\$ 15	\$ 184,208
-	-	-	-	-	-	-	-
-	-	-	-	-	113,632	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,891
-	-	-	-	-	-	-	-
-	-	-	16,440	-	28,899	-	-
-	-	-	-	-	-	-	-
<u>\$ 52,792</u>	<u>\$ 25</u>	<u>\$ 51,116</u>	<u>\$ 26,586</u>	<u>\$ 11,235</u>	<u>\$ 412,409</u>	<u>\$ 15</u>	<u>\$ 188,099</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12
2,021	-	-	-	-	9,694	-	-
312	-	-	-	-	1,498	-	-
-	-	-	-	-	-	-	-
981	-	-	-	-	6,173	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,314</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,365</u>	<u>-</u>	<u>12</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	16,440	-	-	-	-
-	-	-	<u>16,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
49,478	25	51,116	10,146	11,235	395,044	15	188,087
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>49,478</u>	<u>25</u>	<u>51,116</u>	<u>10,146</u>	<u>11,235</u>	<u>395,044</u>	<u>15</u>	<u>188,087</u>
<u>\$ 52,792</u>	<u>\$ 25</u>	<u>\$ 51,116</u>	<u>\$ 26,586</u>	<u>\$ 11,235</u>	<u>\$ 412,409</u>	<u>\$ 15</u>	<u>\$ 188,099</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2023

	Law Enforcement Trust	County Trust	Opioid Settlement	Community Assisted Commitment	American Rescue Plan Act	Law Enforcement Agency De-Escalation Grants
Assets:						
Equity in pooled cash and cash equivalents	\$ 3,999	\$ -	\$ 1	\$ 9,324	\$ 4,333,390	\$ 1,558
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	227,241	27,465	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	-	-	10,948	-	-	-
Special assessments	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 231,240</u>	<u>\$ 27,465</u>	<u>\$ 10,949</u>	<u>\$ 9,324</u>	<u>\$ 4,333,390</u>	<u>\$ 1,558</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits	-	-	-	-	4,872	-
Due to other governments	-	-	-	-	162,753	-
Interfund loans payable	-	-	-	-	-	7,173
Payroll withholding payable	-	-	-	-	46,183	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	4,119,582	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,333,390</u>	<u>7,173</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	10,949	-	-	-
Judicial/public safety programs	231,240	-	-	9,324	-	-
Economic development	-	-	-	-	-	-
General government operations	-	27,465	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,615)</u>
Total fund balances	<u>231,240</u>	<u>27,465</u>	<u>10,949</u>	<u>9,324</u>	<u>-</u>	<u>(5,615)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 231,240</u>	<u>\$ 27,465</u>	<u>\$ 10,949</u>	<u>\$ 9,324</u>	<u>\$ 4,333,390</u>	<u>\$ 1,558</u>

Total
Nonmajor
Special Revenue
Funds

\$ 22,814,615
799,198
1,827,958

1,153,423
197,618
473,461
3,915,094
3,018,179

\$ 34,199,546

\$ 683,096
230,747
433,758
7,173
171,983
546,967
4,119,582

6,193,306

1,073,415
29,893
473,461
133,581

2,908,435
4,618,785

3,018,179

1,081,558
6,324,508
6,104,768
1,982,410
4,226,003
301,521
354,123
(5,615)

23,387,455

\$ 34,199,546

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023*

	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	143,930	1,354,936	303,374	-	-	191,790
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	8,976	-	-	-	-	-
Intergovernmental	-	33,428	-	-	-	-
Special assessments	-	-	232,145	-	-	-
Interest	-	-	-	629	-	-
Contributions and donations	194	-	-	-	-	-
Conveyance taxes	-	353,229	-	-	-	-
Change in fair value of investments	-	-	-	-	-	-
Other	30	7,739	2,279	-	-	40,469
Total revenues	<u>153,130</u>	<u>1,749,332</u>	<u>537,798</u>	<u>629</u>	<u>-</u>	<u>232,259</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	1,346,007	-	-	-	275,131
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	289,153	-	683,057	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>289,153</u>	<u>1,346,007</u>	<u>683,057</u>	<u>-</u>	<u>-</u>	<u>275,131</u>
Excess of revenues over (under) expenditures	<u>(136,023)</u>	<u>403,325</u>	<u>(145,259)</u>	<u>629</u>	<u>-</u>	<u>(42,872)</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	85,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(51,023)	403,325	(145,259)	629	-	(42,872)
Fund balances at beginning of year	<u>111,284</u>	<u>3,419,302</u>	<u>1,386,639</u>	<u>11,404</u>	<u>4,935</u>	<u>137,702</u>
Fund balances (deficit) at end of year	<u>\$ 60,261</u>	<u>\$ 3,822,627</u>	<u>\$ 1,241,380</u>	<u>\$ 12,033</u>	<u>\$ 4,935</u>	<u>\$ 94,830</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,098,718	\$ -	\$ -
-	395,590	-	139,143	7,600	-	240,189	-
-	-	-	-	-	-	-	-
-	-	445	-	-	-	-	-
-	-	-	-	-	2,574,328	183,827	143
-	-	-	-	-	-	-	209,669
25,929	-	-	-	-	-	-	-
-	-	-	-	-	11,123	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	68,275	-	403,581	641	377,059	31,570	210,014
25,929	463,865	445	542,724	8,241	4,061,228	455,586	419,826
3,232	424,582	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	607,515	-	-	465,268	393,817
-	-	-	-	-	-	-	-
-	-	-	-	-	4,608,301	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,232	424,582	-	607,515	-	4,608,301	465,268	393,817
22,697	39,283	445	(64,791)	8,241	(547,073)	(9,682)	26,009
-	-	-	-	-	-	-	-
-	-	-	73,577	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	73,577	-	-	-	-
22,697	39,283	445	8,786	8,241	(547,073)	(9,682)	26,009
9,104	218,997	65,115	(1,645)	75,138	5,554,275	790,523	353,500
\$ 31,801	\$ 258,280	\$ 65,560	\$ 7,141	\$ 83,379	\$ 5,007,202	\$ 780,841	\$ 379,509

(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, 2023

	County Law Library	Community Development Block Grant	County Courts Special Projects	Eastern County Court OVI/IDIAM	Western County Court OVI/IDIAM	Common Pleas Special Projects
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	220	-	98,025	-	-	339,339
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	130,332	-	-	1,389	2,768	-
Intergovernmental	-	1,818,798	-	1,300	2,411	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Change in fair value of investments	-	-	-	-	-	-
Other	22,148	194,474	1,400	-	-	-
Total revenues	<u>152,700</u>	<u>2,013,272</u>	<u>99,425</u>	<u>2,689</u>	<u>5,179</u>	<u>339,339</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	2,117,466	-	-	-	-
Judicial	173,654	-	103,046	4,812	17,865	187,554
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>173,654</u>	<u>2,117,466</u>	<u>103,046</u>	<u>4,812</u>	<u>17,865</u>	<u>187,554</u>
Excess of revenues over (under) expenditures	<u>(20,954)</u>	<u>(104,194)</u>	<u>(3,621)</u>	<u>(2,123)</u>	<u>(12,686)</u>	<u>151,785</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	(20,954)	(104,194)	(3,621)	(2,123)	(12,686)	151,785
Fund balances at beginning of year	<u>238,602</u>	<u>374,274</u>	<u>460,348</u>	<u>84,547</u>	<u>25,930</u>	<u>329,554</u>
Fund balances (deficit) at end of year	<u>\$ 217,648</u>	<u>\$ 270,080</u>	<u>\$ 456,727</u>	<u>\$ 82,424</u>	<u>\$ 13,244</u>	<u>\$ 481,339</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	35,354	63,261	581,605	490	-	16,655	14,291
-	-	-	-	-	-	-	-
18,965	-	-	-	-	15,258	-	-
-	-	80,000	1,478,931	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	17	-	344,272	-	-	-	-
18,965	35,371	143,261	2,404,808	490	15,258	16,655	14,291
-	-	-	-	-	-	-	-
19,833	31,645	46,821	-	1,000	-	-	12,237
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,000	-
-	-	-	1,746,216	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
19,833	31,645	46,821	1,746,216	1,000	-	10,000	12,237
(868)	3,726	96,440	658,592	(510)	15,258	6,655	2,054
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(542,324)	-	-	-	-
-	-	-	(542,324)	-	-	-	-
(868)	3,726	96,440	116,268	(510)	15,258	6,655	2,054
27,775	68,568	37,007	603,042	3,840	103,722	6,319	27,973
\$ 26,907	\$ 72,294	\$ 133,447	\$ 719,310	\$ 3,330	\$ 118,980	\$ 12,974	\$ 30,027

(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, 2023

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Community Corrections	Youth Services	Workforce Development
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	313	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	9,098	-	-	-	-	-
Intergovernmental	1,943	-	44,620	759,105	1,363,992	950,530
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Change in fair value of investments	-	-	-	-	-	-
Other	-	-	9,948	-	45	12,295
Total revenues	<u>11,354</u>	<u>-</u>	<u>54,568</u>	<u>759,105</u>	<u>1,364,037</u>	<u>962,825</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	133,998	939,189	1,519,841	-
Public works	-	-	-	-	-	786,402
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>133,998</u>	<u>939,189</u>	<u>1,519,841</u>	<u>786,402</u>
Excess of revenues over (under) expenditures	<u>11,354</u>	<u>-</u>	<u>(79,430)</u>	<u>(180,084)</u>	<u>(155,804)</u>	<u>176,423</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	59,554	-	-	-
Transfers out	-	-	-	-	-	(273,946)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>59,554</u>	<u>-</u>	<u>-</u>	<u>(273,946)</u>
Net change in fund balance	11,354	-	(19,876)	(180,084)	(155,804)	(97,523)
Fund balances at beginning of year	<u>301,897</u>	<u>8,797</u>	<u>23,901</u>	<u>538,918</u>	<u>1,676,961</u>	<u>296,999</u>
Fund balances (deficit) at end of year	<u>\$ 313,251</u>	<u>\$ 8,797</u>	<u>\$ 4,025</u>	<u>\$ 358,834</u>	<u>\$ 1,521,157</u>	<u>\$ 199,476</u>

Northern Border Initiative	COPS Grant	OVI Task Force Grant	Governor's Public Safety HVEO	HUD Special Housing Voucher	Special Emergency Planning	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
19,960	-	-	13,258	327,924	40,323	-	6,535
-	-	-	-	-	-	-	-
-	-	-	-	333	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
19,960	-	-	13,258	328,257	40,323	-	6,535
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
16,754	-	-	14,418	-	24,893	-	-
-	-	-	-	-	-	-	-
-	-	-	-	323,546	-	-	-
-	-	-	-	-	-	-	1,654
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
16,754	-	-	14,418	323,546	24,893	-	1,654
3,206	-	-	(1,160)	4,711	15,430	-	4,881
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,206	-	-	(1,160)	4,711	15,430	-	4,881
17,115	56,730	39,501	6,925	5	65,366	25,450	206,821
\$ 20,321	\$ 56,730	\$ 39,501	\$ 5,765	\$ 4,716	\$ 80,796	\$ 25,450	\$ 211,702

(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, 2023

	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDIAM	Clerk of Court OVI/IDIAM	County Transportation
Revenues:						
Property and other local taxes	\$ -	\$ 607,837	\$ -	\$ -	\$ -	\$ -
Charges for services	41,404	-	52,217	-	-	-
Licenses and permits	-	-	26,422	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental	-	-	-	64	188	-
Special assessments	-	-	-	-	-	-
Interest	234,455	1,744	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Change in fair value of investments	-	-	-	-	-	-
Other	150,071	-	-	-	-	-
Total revenues	<u>425,930</u>	<u>609,581</u>	<u>78,639</u>	<u>64</u>	<u>188</u>	<u>-</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	290,432	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	161,201	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	33,210	-	-	-	-
Debt service:						
Principal retirement	29,959	-	-	-	-	-
Interest and fiscal charges	889	-	-	-	-	-
Total expenditures	<u>321,280</u>	<u>33,210</u>	<u>161,201</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>104,650</u>	<u>576,371</u>	<u>(82,562)</u>	<u>64</u>	<u>188</u>	<u>-</u>
Other financing sources (uses):						
Contributions to lodge	-	(546,967)	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(546,967)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	104,650	29,404	(82,562)	64	188	-
Fund balances at beginning of year	<u>4,625,859</u>	<u>272,117</u>	<u>121,365</u>	<u>1,001</u>	<u>3,415</u>	<u>3,414</u>
Fund balances (deficit) at end of year	<u>\$ 4,730,509</u>	<u>\$ 301,521</u>	<u>\$ 38,803</u>	<u>\$ 1,065</u>	<u>\$ 3,603</u>	<u>\$ 3,414</u>

Juvenile Drug Court	MHRS Drug Court Grant	OMAS Drug Court Grant	QRT Grant	OMAS MH Court Grant	Crime Enforcement Agency	Federal Drug Court	Probate Court Special Projects
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	62,094
-	-	-	-	-	-	-	-
-	-	-	-	-	19,136	-	-
-	-	-	-	7,658	130,438	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
47,566	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
47,566	-	-	-	7,658	149,574	-	62,094
-	-	-	-	-	-	-	-
63,758	7,123	51,084	-	23,310	-	-	14,577
-	-	-	-	-	176,095	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
63,758	7,123	51,084	-	23,310	176,095	-	14,577
(16,192)	(7,123)	(51,084)	-	(15,652)	(26,521)	-	47,517
-	-	-	-	-	-	-	-
-	-	-	-	-	293,170	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	293,170	-	-
(16,192)	(7,123)	(51,084)	-	(15,652)	266,649	-	47,517
65,670	7,148	102,200	10,146	26,887	128,395	15	140,570
\$ 49,478	\$ 25	\$ 51,116	\$ 10,146	\$ 11,235	\$ 395,044	\$ 15	\$ 188,087

(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, 2023

	Law Enforcement Trust	County Trust	Opioid Settlement	Community Assisted Commitment	American Rescue Plan Act	Law Enforcement Agency De-Escalation Grants
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	159,550	-	-	-
Intergovernmental	-	-	-	-	6,892,354	171,030
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	373,301	-
Contributions and donations	25,232	796	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Change in fair value of investments	-	(1,426)	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>25,232</u>	<u>(630)</u>	<u>159,550</u>	<u>-</u>	<u>7,265,655</u>	<u>171,030</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	1,795	-	-	2,046,474	-
Judicial	-	-	-	49	2,956,845	-
Public safety	25,428	-	-	-	1,927,030	176,645
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>25,428</u>	<u>1,795</u>	<u>-</u>	<u>49</u>	<u>6,930,349</u>	<u>176,645</u>
Excess of revenues over (under) expenditures	<u>(196)</u>	<u>(2,425)</u>	<u>159,550</u>	<u>(49)</u>	<u>335,306</u>	<u>(5,615)</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(293,170)	-	(335,306)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(293,170)</u>	<u>-</u>	<u>(335,306)</u>	<u>-</u>
Net change in fund balance	(196)	(2,425)	(133,620)	(49)	-	(5,615)
Fund balances at beginning of year	<u>231,436</u>	<u>29,890</u>	<u>144,569</u>	<u>9,373</u>	<u>-</u>	<u>-</u>
Fund balances (deficit) at end of year	<u>\$ 231,240</u>	<u>\$ 27,465</u>	<u>\$ 10,949</u>	<u>\$ 9,324</u>	<u>\$ -</u>	<u>\$ (5,615)</u>

Total
Nonmajor
Special Revenue
Funds

\$ 1,706,555
4,081,820
26,422
365,917
16,903,088
441,814
636,391
84,911
353,229
(1,426)
1,876,327
26,475,048

6,505,119
3,715,213
6,582,092
786,402
5,914,057
1,747,870
33,210

29,959
889
25,314,811

1,160,237

(546,967)
511,301
(1,444,746)
(1,480,412)

(320,175)

23,707,630

\$ 23,387,455

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2023

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Assets:			
Equity in pooled cash and cash equivalents	\$ 685,404	\$ 332,488	\$ 1,017,892
Receivables:			
Property taxes	567,510	-	567,510
Special assessments	-	14,750	14,750
Due from other governments	42,105	-	42,105
Total assets	<u>\$ 1,295,019</u>	<u>\$ 347,238</u>	<u>\$ 1,642,257</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	\$ 550,000	\$ -	\$ 550,000
Delinquent property tax revenue not available	17,510	-	17,510
Special assessments revenue not available	-	14,750	14,750
Intergovernmental revenue not available	42,105	-	42,105
Total deferred inflows of resources	<u>609,615</u>	<u>14,750</u>	<u>624,365</u>
Fund balances:			
Committed for:			
Debt service	<u>685,404</u>	<u>332,488</u>	<u>1,017,892</u>
Total fund balances	<u>685,404</u>	<u>332,488</u>	<u>1,017,892</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,295,019</u>	<u>\$ 347,238</u>	<u>\$ 1,642,257</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2023

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Revenues:			
Property and other local taxes	\$ 533,857	\$ -	\$ 533,857
Intergovernmental	66,453	-	66,453
Payments in lieu of taxes	-	14,677	14,677
Other	3,338	-	3,338
Total revenues	<u>603,648</u>	<u>14,677</u>	<u>618,325</u>
Expenditures:			
Current:			
Public works	-	14,677	14,677
Debt service:			
Principal retirement	2,235,275	6,779	2,242,054
Interest and fiscal charges	289,632	1,798	291,430
Total expenditures	<u>2,524,907</u>	<u>23,254</u>	<u>2,548,161</u>
Excess of revenues over (under) expenditures	<u>(1,921,259)</u>	<u>(8,577)</u>	<u>(1,929,836)</u>
Other financing sources:			
Transfers in	2,099,327	-	2,099,327
Premium on bond issuance	46,979	-	46,979
Total other financing sources	<u>2,146,306</u>	<u>-</u>	<u>2,146,306</u>
Net change in fund balance	225,047	(8,577)	216,470
Fund balances at beginning of year	<u>460,357</u>	<u>341,065</u>	<u>801,422</u>
Fund balances at end of year	<u><u>\$ 685,404</u></u>	<u><u>\$ 332,488</u></u>	<u><u>\$ 1,017,892</u></u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	Construction Fund	County Court Computer	VSC Capital Projects	Children's Services Capital Projects	Total Nonmajor Capital Projects Funds
Assets:					
Equity in pooled cash and cash equivalents	\$ 1,903,280	\$ 109,371	\$ 69,374	\$ 3,948,517	\$ 6,030,542
Receivables:					
Accounts	-	9,644	-	-	9,644
Total assets	<u>\$ 1,903,280</u>	<u>\$ 119,015</u>	<u>\$ 69,374</u>	<u>\$ 3,948,517</u>	<u>\$ 6,040,186</u>
Liabilities:					
Accounts payable	\$ -	\$ 99	\$ -	\$ -	\$ 99
Contracts payable	288,462	-	66	17,750	306,278
Accrued wages and benefits	-	5,586	-	-	5,586
Due to other governments	-	863	-	-	863
Payroll withholding payable	-	3,091	-	-	3,091
Total liabilities	<u>288,462</u>	<u>9,639</u>	<u>66</u>	<u>17,750</u>	<u>315,917</u>
Fund balances:					
Restricted for:					
Capital projects	1,614,818	109,376	-	3,930,767	5,654,961
Committed for:					
Capital projects	-	-	69,308	-	69,308
<i>Total Fund Balances</i>	<u>1,614,818</u>	<u>109,376</u>	<u>69,308</u>	<u>3,930,767</u>	<u>5,724,269</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,903,280</u>	<u>\$ 119,015</u>	<u>\$ 69,374</u>	<u>\$ 3,948,517</u>	<u>\$ 6,040,186</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	Construction Fund	County Court Computer	VSC Capital Projects	Children's Services Capital Projects	Total Nonmajor Capital Projects Funds
Revenues:					
Charges for services	\$ -	\$ 151,880	-	-	\$ 151,880
Interest	90,503	-	-	-	90,503
Contributions and Donations	-	-	250	-	250
Other	-	10,847	160	-	11,007
Total revenues	<u>90,503</u>	<u>162,727</u>	<u>410</u>	<u>-</u>	<u>253,640</u>
Expenditures:					
Current:					
General government:					
Judicial	-	422,110	-	-	422,110
Human services	28,449	-	-	-	28,449
Capital outlay	620,927	-	247,782	55,483	924,192
Total expenditures	<u>649,376</u>	<u>422,110</u>	<u>247,782</u>	<u>55,483</u>	<u>1,374,751</u>
Excess of revenues over (under) expenditures	<u>(558,873)</u>	<u>(259,383)</u>	<u>(247,372)</u>	<u>(55,483)</u>	<u>(1,121,111)</u>
Other financing sources:					
Transfers in	<u>1,000,000</u>	<u>263,516</u>	<u>161,234</u>	<u>2,000,000</u>	<u>3,424,750</u>
Total other financing sources	<u>1,000,000</u>	<u>263,516</u>	<u>161,234</u>	<u>2,000,000</u>	<u>3,424,750</u>
Net change in fund balance	441,127	4,133	(86,138)	1,944,517	2,303,639
Fund balances at beginning of year	<u>1,173,691</u>	<u>105,243</u>	<u>155,446</u>	<u>1,986,250</u>	<u>3,420,630</u>
Fund balances at end of year	<u>\$ 1,614,818</u>	<u>\$ 109,376</u>	<u>\$ 69,308</u>	<u>\$ 3,930,767</u>	<u>\$ 5,724,269</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 3,918,100	\$ 4,131,606	\$ 4,137,585	\$ 5,979
Permissive Sales Taxes	13,300,000	14,100,000	14,125,954	25,954
Charges for Services	3,383,650	3,692,391	3,549,307	(143,084)
Licenses and Permits	50,000	73,555	77,979	4,424
Fines and Forfeitures	279,500	254,500	314,163	59,663
Intergovernmental	4,207,500	4,733,721	4,690,392	(43,329)
Interest	1,068,750	2,294,490	2,631,026	336,536
Conveyance Taxes	900,000	700,000	696,549	(3,451)
Other	466,850	2,772,707	2,606,641	(166,066)
<i>Total Revenues</i>	<i>27,574,350</i>	<i>32,752,970</i>	<i>32,829,596</i>	<i>76,626</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	673,403	674,687	672,238	2,449
Fringe Benefits	276,005	284,048	274,554	9,494
Materials and Supplies	11,724	12,498	6,823	5,675
Contractual Services	3,395,850	3,671,963	3,364,170	307,793
Other	119,112	427,713	398,556	29,157
Total Commissioners Office	4,476,094	5,070,909	4,716,341	354,568
Data Board				
Personal Services	189,127	189,127	185,903	3,224
Fringe Benefits	71,275	72,496	70,743	1,753
Materials and Supplies	7,655	21,650	20,242	1,408
Contractual Services	136,323	145,625	135,804	9,821
Total Data Board	404,380	428,898	412,692	16,206
Auditor's Office				
Personal Services	318,752	334,108	334,107	1
Fringe Benefits	88,729	97,938	96,710	1,228
Materials and Supplies	2,590	3,346	3,323	23
Contractual Services	9,180	16,024	14,485	1,539
Other	489	489	200	289
Total Auditor's Office	419,740	451,905	448,825	3,080
County Treasurer's Office				
Personal Services	175,565	175,565	173,718	1,847
Fringe Benefits	84,711	85,420	77,553	7,867
Materials and Supplies	6,075	6,075	5,810	265
Contractual Services	156,500	156,500	135,386	21,114
Total County Treasurer's Office	422,851	423,560	392,467	31,093

(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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Prosecuting Attorney				
Personal Services	150,744	225,647	217,783	7,864
Fringe Benefits	33,183	67,496	53,402	14,094
Materials and Supplies	16,724	24,931	19,641	5,290
Contractual Services	53,361	49,052	49,016	36
Other	75,372	75,372	75,372	-
Total Prosecuting Attorney	329,384	442,498	415,214	27,284
County Planning Commission				
Personal Services	85,215	86,715	74,989	11,726
Fringe Benefits	24,110	25,612	22,700	2,912
Materials and Supplies	2,100	2,185	1,435	750
Contractual Services	7,000	29,275	24,165	5,110
Total County Planning Commission	118,425	143,787	123,289	20,498
County Purchasing Department				
Materials and Supplies	580,242	602,509	542,346	60,163
Total County Purchasing Department	580,242	602,509	542,346	60,163
Board of Elections				
Personal Services	419,290	437,740	435,431	2,309
Fringe Benefits	214,924	213,589	212,903	686
Materials and Supplies	35,018	82,733	72,238	10,495
Contractual Services	204,443	275,794	267,710	8,084
Total Board of Elections	873,675	1,009,856	988,282	21,574
Maintenance and Operations				
Personal Services	187,888	188,808	164,013	24,795
Fringe Benefits	84,230	84,796	67,714	17,082
Materials and Supplies	48,656	49,443	35,263	14,180
Contractual Services	726,181	763,306	668,798	94,508
Total Maintenance and Operations	1,046,955	1,086,353	935,788	150,565
County Recorder				
Personal Services	225,330	226,530	226,210	320
Fringe Benefits	112,574	113,605	112,529	1,076
Materials and Supplies	4,500	4,983	3,491	1,492
Contractual Services	2,932	2,932	2,931	1
Other	4,500	4,500	1,092	3,408
Total County Recorder	349,836	352,550	346,253	6,297

(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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other Expenses				
Personal Services	170,000	170,000	168,304	1,696
Fringe Benefits	52,875	54,156	53,881	275
Materials and Supplies	11,300	10,656	166	10,490
Total Other Expenses	234,175	234,812	222,351	12,461
Recorder's Micrographic				
Materials and Supplies	5,000	5,000	2,724	2,276
Contractual Services	72,100	72,100	40,605	31,495
Total Recorder's Micrographic	77,100	77,100	43,329	33,771
County Wide Audit				
Contractual Services	150,372	157,138	136,766	20,372
Total County Wide Audit	150,372	157,138	136,766	20,372
Group and Liability Insurance				
Contractual Services	2,500	17,643	17,643	-
Total Group and Liability Insurance	2,500	17,643	17,643	-
Total General Government- Legislative and Executive	9,485,729	10,499,518	9,741,586	757,932
General Government:				
Judicial				
Court of Appeals				
Contractual Services	38,931	38,931	38,930	1
Total Court of Appeals	38,931	38,931	38,930	1
Common Pleas Court				
Personal Services	77,319	574,533	570,893	3,640
Fringe Benefits	44,765	262,699	217,544	45,155
Materials and Supplies	42,030	47,556	30,125	17,431
Contractual Services	167,272	177,861	129,027	48,834
Other	108,374	216,747	108,374	108,373
Total Common Pleas Court	439,760	1,279,396	1,055,963	223,433
Common Pleas Jury Commission				
Personal Services	-	13,534	12,136	1,398
Fringe Benefits	500	8,666	7,439	1,227
Materials and Supplies	7,000	7,250	1,882	5,368
Contractual Services	5,150	5,150	4,236	914
Total Common Pleas Jury Commission	12,650	34,600	25,693	8,907

(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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	-	83,673	81,282	2,391
Fringe Benefits	-	40,981	32,255	8,726
Materials and Supplies	11,628	11,628	9,629	1,999
Contractual Services	233,220	254,586	220,018	34,568
Other	-	242,836	242,496	340
Total Juvenile Court	244,848	633,704	585,680	48,024
Probate Court				
Personal Services	18,635	18,635	17,188	1,447
Fringe Benefits	2,231	3,150	3,081	69
Materials and Supplies	3,000	4,000	3,721	279
Contractual Services	22,823	22,094	7,625	14,469
Other	-	33,206	33,206	-
Total Probate Court	46,689	81,085	64,821	16,264
Clerk of Courts				
Personal Services	39,212	102,380	101,539	841
Fringe Benefits	21,264	55,457	52,983	2,474
Materials and Supplies	36,205	42,564	35,177	7,387
Contractual Services	37,441	48,439	32,968	15,471
Total Clerk of Courts	134,122	248,840	222,667	26,173
Eastern County Court				
Personal Services	40,000	71,786	71,027	759
Fringe Benefits	14,978	32,519	29,549	2,970
Materials and Supplies	13,000	13,000	9,225	3,775
Contractual Services	8,250	8,250	5,856	2,394
Other	-	148,116	148,116	-
Total Eastern County Court	76,228	273,671	263,773	9,898
Western County Court				
Personal Services	41,500	74,362	74,257	105
Fringe Benefits	8,395	26,625	24,649	1,976
Materials and Supplies	7,380	8,502	7,007	1,495
Contractual Services	17,218	19,435	15,233	4,202
Total Western County Court	74,493	128,924	121,146	7,778

(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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Ashtabula Municipal Court				
Personal Services	84,500	84,500	83,259	1,241
Fringe Benefits	45,428	53,987	40,794	13,193
Contractual Services	4,750	5,221	5,221	-
Total Ashtabula Municipal Court	134,678	143,708	129,274	14,434
Conneaut Municipal Court				
Personal Services	71,001	71,001	70,967	34
Fringe Benefits	65,869	96,363	67,809	28,554
Contractual Services	1,650	1,508	225	1,283
Total Conneaut Municipal Court	138,520	168,872	139,001	29,871
Public Defender				
Personal Services	593,167	593,167	559,842	33,325
Fringe Benefits	197,119	197,616	183,180	14,436
Materials and Supplies	8,589	10,416	8,142	2,274
Contractual Services	94,882	98,912	93,700	5,212
Other	1,000	49,693	139	49,554
Total Public Defender	894,757	949,804	845,003	104,801
Attorney Fees Public Defender				
Contractual Services	650,000	685,300	682,361	2,939
Total Attorney Fees Public Defender	650,000	685,300	682,361	2,939
Total General Government - Judicial	2,885,676	4,666,835	4,174,312	492,523
Public Safety:				
Adult Probation				
Personal Services	-	3,328	3,224	104
Fringe Benefits	1,000	1,738	1,005	733
Materials and Supplies	15,250	13,976	7,509	6,467
Contractual Services	28,430	29,695	27,392	2,303
Total Adult Probation	44,680	48,737	39,130	9,607
Coroner				
Personal Services	242,520	277,324	270,829	6,495
Fringe Benefits	96,025	71,641	68,394	3,247
Materials and Supplies	3,000	6,604	6,003	601
Contractual Services	165,335	169,462	136,241	33,221
Total Coroner	506,880	525,031	481,467	43,564

(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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Sheriff Department				
Personal Services	4,583,566	4,585,438	4,191,982	393,456
Fringe Benefits	1,690,774	1,726,766	1,511,260	215,506
Materials and Supplies	557,920	573,277	520,667	52,610
Contractual Services	487,180	560,073	496,948	63,125
Other	50,943	954,461	94,531	859,930
Capital Outlay	910,736	529,592	896,193	(366,601)
Total Sheriff Department	8,281,119	8,929,607	7,711,581	1,218,026
Building Regulations Department				
Personal Services	303,012	307,512	286,025	21,487
Fringe Benefits	122,736	123,985	120,151	3,834
Materials and Supplies	8,788	13,071	10,313	2,758
Contractual Services	172,465	202,984	149,361	53,623
Total Building Regulations Department	607,001	647,552	565,850	81,702
Total Public Safety	9,439,680	10,150,927	8,798,028	1,352,899
Public Works:				
Commissioners Risk Management				
Personal Services	65,479	65,479	39,550	25,929
Fringe Benefits	23,494	23,735	15,429	8,306
Materials and Supplies	1,588	1,636	880	756
Contractual Services	26,650	29,554	23,933	5,621
Total Commissioners Risk Management	117,211	120,404	79,792	40,612
Total Public Works	117,211	120,404	79,792	40,612
Health:				
Tuberculosis Clinic and Care				
Contractual Services	1,300	1,300	100	1,200
Total Tuberculosis Clinic and Care	1,300	1,300	100	1,200
Registration Vital Statistics				
Other	2,600	2,966	366	2,600
Total Registration Vital Statistics	2,600	2,966	366	2,600
Other Health Department				
Contractual Services	86,562	148,638	142,076	6,562
Total Other Health Department	86,562	148,638	142,076	6,562
Total Health	90,462	152,904	142,542	10,362

(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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services:				
Veterans Service Commission				
Materials and Supplies	1,000	1,000	-	1,000
Contractual Services	10,000	10,000	9,000	1,000
Other	8,000	8,000	5,281	2,719
Total Veterans Service Commission	19,000	19,000	14,281	4,719
Veterans Service				
Personal Services	352,600	369,300	360,111	9,189
Fringe Benefits	129,100	134,450	115,430	19,020
Materials and Supplies	31,105	18,459	16,548	1,911
Contractual Services	199,764	169,128	148,256	20,872
Other	125,705	170,848	140,509	30,339
Total Veterans Service	838,274	862,185	780,854	81,331
County Humane Society				
Contractual Services	7,500	7,500	7,500	-
Total County Humane Society	7,500	7,500	7,500	-
County Allocation				
Contractual Services	290,000	290,000	272,943	17,057
Total County Allocation	290,000	290,000	272,943	17,057
Total Human Services	1,154,774	1,178,685	1,075,578	103,107
Conservation and Recreation				
Contractual Services	286,136	346,536	333,534	13,002
Total Agriculture Department	286,136	346,536	333,534	13,002
Total Conservation and Recreation	286,136	346,536	333,534	13,002
Total Expenditures	23,459,668	27,115,809	24,345,372	2,770,437
Excess of Revenues Over (Under) Expenditures	4,114,682	5,637,161	8,484,224	2,847,063
Other Financing Sources (Uses)				
Advances Out	-	(261,343)	(261,343)	-
Transfer In	71,162	71,162	233,809	162,647
Transfer Out	(1,911,234)	(14,172,467)	(14,172,467)	-
Total Other Financing Sources (Uses)	(1,840,072)	(14,362,648)	(14,200,001)	162,647
Net Change in Fund Balance	2,274,610	(8,725,487)	(5,715,777)	3,009,710
Fund Balance Beginning of Year	18,176,504	18,176,504	18,176,504	-
Prior Year Encumbrances Appropriated	1,081,795	1,081,795	1,081,795	-
Fund Balance End of Year	\$ 21,532,909	\$ 10,532,812	\$ 13,542,522	\$ 3,009,710

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 495,000	\$ 495,000	\$ 518,216	\$ 23,216
Fines and Forfeitures	42,000	42,000	38,907	(3,093)
Intergovernmental	10,125,424	10,125,424	10,146,858	21,434
Interest	30,000	30,000	166,893	136,893
Other	40,000	40,000	123,766	83,766
<i>Total Revenues</i>	<u>10,732,424</u>	<u>10,732,424</u>	<u>10,994,640</u>	<u>262,216</u>
Expenditures				
Current:				
Public Works:				
Roads				
Personal Services	1,633,700	1,633,700	1,464,865	168,835
Fringe Benefits	742,830	742,830	664,179	78,651
Materials and Supplies	2,711,739	3,099,817	2,481,258	618,559
Contractual Services	1,415,715	1,559,751	1,309,613	250,138
Total Roads	<u>6,503,984</u>	<u>7,036,098</u>	<u>5,919,915</u>	<u>1,116,183</u>
Bridges and Culverts				
Personal Services	540,500	547,500	462,624	84,876
Fringe Benefits	240,300	248,700	215,148	33,552
Materials and Supplies	315,000	226,666	155,498	71,168
Contractual Services	3,441,971	3,897,910	3,357,999	539,911
Total Bridges and Culverts	<u>4,537,771</u>	<u>4,920,776</u>	<u>4,191,269</u>	<u>729,507</u>
Engineer				
Personal Services	973,188	973,188	893,485	79,703
Fringe Benefits	360,460	363,289	337,296	25,993
Total Engineer	<u>1,333,648</u>	<u>1,336,477</u>	<u>1,230,781</u>	<u>105,696</u>
<i>Total Expenditures</i>	<u>12,375,403</u>	<u>13,293,351</u>	<u>11,341,965</u>	<u>1,951,386</u>
<i>Net Change in Fund Balance</i>	<u>(1,642,979)</u>	<u>(2,560,927)</u>	<u>(347,325)</u>	<u>2,213,602</u>
<i>Fund Balance Beginning of Year</i>	<u>2,612,013</u>	<u>2,612,013</u>	<u>2,612,013</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>632,881</u>	<u>632,881</u>	<u>632,881</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,601,915</u>	<u>\$ 683,967</u>	<u>\$ 2,897,569</u>	<u>\$ 2,213,602</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 1,797,500	\$ 1,797,500	\$ 1,876,054	\$ 78,554
Charges for Services	12,000	12,000	6,108	(5,892)
Intergovernmental	12,521,758	12,521,758	12,599,407	77,649
Contributions & Donations	5,000	5,000	7,988	2,988
Other	84,300	84,300	99,321	15,021
<i>Total Revenues</i>	<u>14,420,558</u>	<u>14,420,558</u>	<u>14,588,878</u>	<u>168,320</u>
Expenditures				
Current:				
Human Services:				
Personal Services	3,990,000	3,360,000	3,163,301	196,699
Fringe Benefits	1,558,492	1,366,129	1,254,105	112,024
Materials and Supplies	212,370	183,261	167,911	15,350
Contractual Services	9,781,954	11,568,176	10,936,115	632,061
Other	434,476	445,543	413,040	32,503
<i>Total Expenditures</i>	<u>15,977,292</u>	<u>16,923,109</u>	<u>15,934,472</u>	<u>988,637</u>
<i>Excess of Expenditures Over Revenues</i>	<u>(1,556,734)</u>	<u>(2,502,551)</u>	<u>(1,345,594)</u>	<u>1,156,957</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	3,000	3,000	-	(3,000)
Bond Issuance	-	4,189,136	4,189,136	-
Transfers In	1,100,000	1,100,000	966,270	(133,730)
Transfers Out	(100,000)	(94,006)	(94,006)	-
<i>Total Other Financing Sources (Uses)</i>	<u>1,003,000</u>	<u>5,198,130</u>	<u>5,061,400</u>	<u>(136,730)</u>
<i>Net Change in Fund Balance</i>	<u>(553,734)</u>	<u>2,695,579</u>	<u>3,715,806</u>	<u>1,020,227</u>
<i>Fund Balance Beginning of Year</i>	<u>1,479,949</u>	<u>1,479,949</u>	<u>1,479,949</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>1,035,742</u>	<u>1,035,742</u>	<u>1,035,742</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,961,957</u>	<u>\$ 5,211,270</u>	<u>\$ 6,231,497</u>	<u>\$ 1,020,227</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 2,810,200	\$ 3,018,140	\$ 3,018,156	\$ 16
Charges for Services	1,000	75	75	-
Intergovernmental	5,295,982	5,933,415	6,115,905	182,490
Contributions and Donations	21,000	30,000	36,064	6,064
Other	104,000	59,490	61,795	2,305
<i>Total Revenues</i>	<u>8,232,182</u>	<u>9,041,120</u>	<u>9,231,995</u>	<u>190,875</u>
Expenditures				
Current:				
Human Services:				
Personal Services	2,270,900	2,410,850	2,341,860	68,990
Fringe Benefits	1,095,350	1,149,359	1,082,508	66,851
Materials and Supplies	190,700	216,514	105,485	111,029
Contractual Services	4,518,625	5,244,837	4,916,067	328,770
<i>Total Expenditures</i>	<u>8,075,575</u>	<u>9,021,560</u>	<u>8,445,920</u>	<u>575,640</u>
<i>Excess of Revenues Over Expenditures</i>	156,607	19,560	786,075	766,515
Other Financing Uses				
Transfer Out	(2,000,000)	(2,000,000)	(2,000,000)	-
<i>Total Other Financing Uses</i>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(1,843,393)	(1,980,440)	(1,213,925)	766,515
<i>Fund Balance Beginning of Year</i>	8,252,781	8,252,781	8,252,781	-
Prior Year Encumbrances Appropriated	428,775	428,775	428,775	-
<i>Fund Balance End of Year</i>	<u>\$ 6,838,163</u>	<u>\$ 6,701,116</u>	<u>\$ 7,467,631</u>	<u>\$ 766,515</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 6,484,000	\$ 6,887,000	\$ 7,014,569	\$ 127,569
Intergovernmental	2,717,000	4,031,173	4,200,843	169,670
Interest	-	-	12,248	12,248
Contributions and Donations	-	-	100	100
Other	462,500	621,328	630,562	9,234
<i>Total Revenues</i>	<u>9,663,500</u>	<u>11,539,501</u>	<u>11,858,322</u>	<u>318,821</u>
Expenditures				
Current:				
Health:				
Personal Services	2,375,000	2,375,000	2,240,096	134,904
Fringe Benefits	1,210,831	1,401,608	1,371,703	29,905
Materials and Supplies	166,418	181,876	128,030	53,846
Contractual Services	2,785,509	4,446,899	3,867,302	579,597
Other	3,208,500	3,133,500	3,133,500	-
<i>Total Expenditures</i>	<u>9,746,258</u>	<u>11,538,883</u>	<u>10,740,631</u>	<u>798,252</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(82,758)	618	1,117,691	1,117,073
Other Financing Uses				
Transfers Out	<u>(1,600,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
<i>Total Other Financing Uses</i>	<u>(1,600,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(1,682,758)	(999,382)	117,691	1,117,073
<i>Fund Balance Beginning of Year</i>	11,277,027	11,277,027	11,277,027	-
Prior Year Encumbrances Appropriated	<u>377,934</u>	<u>377,934</u>	<u>377,934</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 9,972,203</u>	<u>\$ 10,655,579</u>	<u>\$ 11,772,652</u>	<u>\$ 1,117,073</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 3,970,500	\$ 3,705,500	\$ 3,528,442	\$ (177,058)
Intergovernmental	6,659,500	8,124,762	8,970,348	845,586
Interest	-	-	2,736	2,736
Other	490,000	600,000	636,693	36,693
<i>Total Revenues</i>	<u>11,120,000</u>	<u>12,430,262</u>	<u>13,138,219</u>	<u>707,957</u>
Expenditures				
Current:				
Human Services:				
Personal Services	5,137,000	5,437,137	5,384,525	52,612
Fringe Benefits	1,771,917	1,699,979	1,683,648	16,331
Materials and Supplies	1,311,074	1,519,680	1,416,743	102,937
Contractual Services	3,264,278	4,418,744	4,164,097	254,647
Other	5,000	20,500	18,904	1,596
<i>Total Expenditures</i>	<u>11,489,269</u>	<u>13,096,040</u>	<u>12,667,917</u>	<u>428,123</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(369,269)</u>	<u>(665,778)</u>	<u>470,302</u>	<u>1,136,080</u>
Other Financing Uses				
Transfers Out	<u>(191,826)</u>	<u>(191,826)</u>	<u>(191,826)</u>	<u>-</u>
<i>Total Other Financing Uses</i>	<u>(191,826)</u>	<u>(191,826)</u>	<u>(191,826)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(561,095)</u>	<u>(857,604)</u>	<u>278,476</u>	<u>1,136,080</u>
<i>Fund Balance Beginning of Year</i>	<u>1,503,343</u>	<u>1,503,343</u>	<u>1,503,343</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>334,391</u>	<u>334,391</u>	<u>334,391</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,276,639</u>	<u>\$ 980,130</u>	<u>\$ 2,116,210</u>	<u>\$ 1,136,080</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Interest	\$ -	\$ -	\$ 15,365	\$ 15,365
Other	-	-	35,308	35,308
<i>Total Revenues</i>	-	-	50,673	50,673
Expenditures				
Capital Outlay:				
Contractual Services	424,589	1,602,924	1,381,181	221,743
<i>Total Expenditures</i>	424,589	1,602,924	1,381,181	221,743
<i>Excess of Expenditures Over Revenues</i>	(424,589)	(1,602,924)	(1,330,508)	272,416
Other Financing Sources				
Transfers In	250,000	12,659,638	13,659,683	1,000,045
<i>Total Other Financing Sources</i>	250,000	12,659,638	13,659,683	1,000,045
<i>Net Change in Fund Balance</i>	(174,589)	11,056,714	12,329,175	1,272,461
<i>Fund Balance Beginning of Year</i>	5,887,021	5,887,021	5,887,021	-
Prior Year Encumbrances Appropriated	74,589	74,589	74,589	-
<i>Fund Balance End of Year</i>	<u>\$ 5,787,021</u>	<u>\$ 17,018,324</u>	<u>\$ 18,290,785</u>	<u>\$ 1,272,461</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 145,000	\$ 135,000	\$ 140,426	\$ 5,426
Fines and Forfeitures	7,000	8,976	8,976	-
Contributions and Donations	-	129	194	65
Other	-	-	30	30
<i>Total Revenues</i>	<u>152,000</u>	<u>144,105</u>	<u>149,626</u>	<u>5,521</u>
Expenditures				
Current:				
Health:				
Commissioner's Office				
Personal Services	57,248	74,713	73,197	1,516
Fringe Benefits	16,428	19,502	19,473	29
Materials and Supplies	2,000	72,000	67,422	4,578
Contractual Services	84,396	102,060	92,501	9,559
Other	8,888	4,482	2,275	2,207
<i>Total Commissioner's Office</i>	<u>168,960</u>	<u>272,757</u>	<u>254,868</u>	<u>17,889</u>
Auditor's Office				
Personal Services	15,000	15,000	10,999	4,001
Fringe Benefits	4,168	4,168	3,164	1,004
Materials and Supplies	23,711	30,539	15,924	14,615
Contractual Services	2,500	2,500	2,472	28
Other	300	300	28	272
<i>Total Auditor's Office</i>	<u>45,679</u>	<u>52,507</u>	<u>32,587</u>	<u>19,920</u>
<i>Total Expenditures</i>	<u>214,639</u>	<u>325,264</u>	<u>287,455</u>	<u>37,809</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(62,639)</u>	<u>(181,159)</u>	<u>(137,829)</u>	<u>43,330</u>
Other Financing Sources				
Transfer In	-	85,000	85,000	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(62,639)</u>	<u>(96,159)</u>	<u>(52,829)</u>	<u>43,330</u>
<i>Fund Balance Beginning of Year</i>	<u>104,115</u>	<u>104,115</u>	<u>104,115</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>9,245</u>	<u>9,245</u>	<u>9,245</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 50,721</u>	<u>\$ 17,201</u>	<u>\$ 60,531</u>	<u>\$ 43,330</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 1,284,720	\$ 1,284,720	\$ 1,354,932	\$ 70,212
Intergovernmental	30,000	30,000	33,428	3,428
Conveyance Taxes	450,000	450,000	352,078	(97,922)
Other	-	-	7,739	7,739
<i>Total Revenues</i>	<u>1,764,720</u>	<u>1,764,720</u>	<u>1,748,177</u>	<u>(16,543)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	652,986	722,769	721,315	1,454
Fringe Benefits	305,754	312,529	293,783	18,746
Materials and Supplies	115,422	112,623	44,258	68,365
Contractual Services	550,512	567,262	336,187	231,075
Other	500	500	-	500
<i>Total Expenditures</i>	<u>1,625,174</u>	<u>1,715,683</u>	<u>1,395,543</u>	<u>320,140</u>
<i>Net Change in Fund Balance</i>	139,546	49,037	352,634	303,597
<i>Fund Balance Beginning of Year</i>	3,458,542	3,458,542	3,458,542	-
Prior Year Encumbrances Appropriated	<u>20,734</u>	<u>20,734</u>	<u>20,734</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,618,822</u></u>	<u><u>\$ 3,528,313</u></u>	<u><u>\$ 3,831,910</u></u>	<u><u>\$ 303,597</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste Planning Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 360,000	\$ 360,000	\$ 336,363	\$ (23,637)
Special Assessments	220,000	220,000	232,145	12,145
Other	3,000	3,000	2,279	(721)
<i>Total Revenues</i>	<u>583,000</u>	<u>583,000</u>	<u>570,787</u>	<u>(12,213)</u>
Expenditures				
Current:				
Health				
Personal Services	62,780	64,300	44,253	20,047
Fringe Benefits	18,131	18,385	11,878	6,507
Materials and Supplies	7,250	7,250	1,479	5,771
Contractual Services	556,848	731,370	635,636	95,734
<i>Total Expenditures</i>	<u>645,009</u>	<u>821,305</u>	<u>693,246</u>	<u>128,059</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(62,009)	(238,305)	(122,459)	115,846
Other Financing Sources (Uses)				
Transfers In	20,000	20,000	20,000	-
Transfers Out	(20,000)	(20,000)	(20,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(62,009)	(238,305)	(122,459)	115,846
<i>Fund Balance Beginning of Year</i>	1,347,198	1,347,198	1,347,198	-
Prior Year Encumbrances Appropriated	26,348	26,348	26,348	-
<i>Fund Balance End of Year</i>	<u>\$ 1,311,537</u>	<u>\$ 1,135,241</u>	<u>\$ 1,251,087</u>	<u>\$ 115,846</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 608</u>	<u>\$ 608</u>
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>608</u>	<u>608</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>-</u>	<u>608</u>	<u>608</u>
<i>Fund Balance Beginning of Year</i>	<u>11,368</u>	<u>11,368</u>	<u>11,368</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 11,368</u></u>	<u><u>\$ 11,368</u></u>	<u><u>\$ 11,976</u></u>	<u><u>\$ 608</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, 2023

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection-Prosecutor Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 180,000	\$ 180,000	\$ 191,790	\$ 11,790
Other	30,000	30,000	40,469	10,469
<i>Total Revenues</i>	<u>210,000</u>	<u>210,000</u>	<u>232,259</u>	<u>22,259</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	181,470	181,470	157,439	24,031
Fringe Benefits	40,051	63,051	52,626	10,425
Materials and Supplies	29,300	22,280	13,626	8,654
Contractual Services	50,496	60,733	54,014	6,719
<i>Total Expenditures</i>	<u>301,317</u>	<u>327,534</u>	<u>277,705</u>	<u>49,829</u>
<i>Net Change in Fund Balance</i>	(91,317)	(117,534)	(45,446)	72,088
<i>Fund Balance Beginning of Year</i>	134,526	134,526	134,526	-
Prior Year Encumbrances Appropriated	<u>4,096</u>	<u>4,096</u>	<u>4,096</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 47,305</u>	<u>\$ 21,088</u>	<u>\$ 93,176</u>	<u>\$ 72,088</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Interest	\$ 1,800	\$ 16,658	\$ 24,337	\$ 7,679
<i>Total Revenues</i>	<u>1,800</u>	<u>16,658</u>	<u>24,337</u>	<u>7,679</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	2,000	2,100	2,099	1
Fringe Benefits	1,497	1,512	1,199	313
Contractual Services	655	655	21	634
<i>Total Expenditures</i>	<u>4,152</u>	<u>4,267</u>	<u>3,319</u>	<u>948</u>
<i>Net Change in Fund Balance</i>	(2,352)	12,391	21,018	8,627
<i>Fund Balance Beginning of Year</i>	<u>6,514</u>	<u>6,514</u>	<u>6,514</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 4,162</u>	<u>\$ 18,905</u>	<u>\$ 27,532</u>	<u>\$ 8,627</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 255,000	\$ 376,594	\$ 395,590	\$ 18,996
Other	60,000	64,988	73,196	8,208
<i>Total Revenues</i>	<u>315,000</u>	<u>441,582</u>	<u>468,786</u>	<u>27,204</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	152,905	152,905	147,114	5,791
Fringe Benefits	88,190	88,190	79,822	8,368
Materials and Supplies	3,375	3,375	2,506	869
Contractual Services	152,392	237,452	195,493	41,959
<i>Total Expenditures</i>	<u>396,862</u>	<u>481,922</u>	<u>424,935</u>	<u>56,987</u>
<i>Net Change in Fund Balance</i>	(81,862)	(40,340)	43,851	84,191
<i>Fund Balance Beginning of Year</i>	220,577	220,577	220,577	-
Prior Year Encumbrances Appropriated	<u>61</u>	<u>61</u>	<u>61</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 138,776</u>	<u>\$ 180,298</u>	<u>\$ 264,489</u>	<u>\$ 84,191</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	<u>\$ 750</u>	<u>\$ 750</u>	<u>\$ 470</u>	<u>\$ (280)</u>
<i>Total Revenues</i>	<u>750</u>	<u>750</u>	<u>470</u>	<u>(280)</u>
<i>Net Change in Fund Balance</i>	750	750	470	(280)
<i>Fund Balance Beginning of Year</i>	<u>65,090</u>	<u>65,090</u>	<u>65,090</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 65,840</u></u>	<u><u>\$ 65,840</u></u>	<u><u>\$ 65,560</u></u>	<u><u>\$ (280)</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 145,000	\$ 139,143	\$ 139,143	\$ -
Other	404,800	380,992	380,992	-
<i>Total Revenues</i>	<u>549,800</u>	<u>520,135</u>	<u>520,135</u>	<u>-</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	416,912	452,742	452,737	5
Fringe Benefits	178,733	155,160	155,153	7
<i>Total Expenditures</i>	<u>595,645</u>	<u>607,902</u>	<u>607,890</u>	<u>12</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(45,845)	(87,767)	(87,755)	12
Other Financing Sources				
Transfers In	-	73,577	73,577	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>73,577</u>	<u>73,577</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(45,845)	(14,190)	(14,178)	12
<i>Fund Balance Beginning of Year</i>	<u>14,191</u>	<u>14,191</u>	<u>14,191</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (31,654)</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 13</u></u>	<u><u>\$ 12</u></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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 6,000	\$ 6,000	\$ 7,400	\$ 1,400
Other	-	-	641	641
<i>Total Revenues</i>	<u>6,000</u>	<u>6,000</u>	<u>8,041</u>	<u>2,041</u>
<i>Net Change in Fund Balance</i>	6,000	6,000	8,041	2,041
<i>Fund Balance Beginning of Year</i>	<u>74,138</u>	<u>74,138</u>	<u>74,138</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 80,138</u>	<u>\$ 80,138</u>	<u>\$ 82,179</u>	<u>\$ 2,041</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 1,077,915	\$ 1,077,915	\$ 1,125,699	\$ 47,784
Intergovernmental	2,657,468	2,657,468	2,499,880	(157,588)
Contributions and Donations	10,000	10,000	11,123	1,123
Other	365,000	365,000	377,868	12,868
<i>Total Revenues</i>	<u>4,110,383</u>	<u>4,110,383</u>	<u>4,014,570</u>	<u>(95,813)</u>
Expenditures				
Current:				
Health:				
Personal Services	596,890	601,390	596,087	5,303
Fringe Benefits	212,269	236,630	189,044	47,586
Materials and Supplies	70,000	70,000	9,170	60,830
Contractual Services	4,521,736	4,425,941	3,762,989	662,952
Other	-	323,301	323,301	-
<i>Total Expenditures</i>	<u>5,400,895</u>	<u>5,657,262</u>	<u>4,880,591</u>	<u>776,671</u>
<i>Net Change in Fund Balance</i>	(1,290,512)	(1,546,879)	(866,021)	680,858
<i>Fund Balance Beginning of Year</i>	5,766,213	5,766,213	5,766,213	-
Prior Year Encumbrances Appropriated	<u>38,737</u>	<u>38,737</u>	<u>38,737</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 4,514,438</u></u>	<u><u>\$ 4,258,071</u></u>	<u><u>\$ 4,938,929</u></u>	<u><u>\$ 680,858</u></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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 239,064	\$ 239,064	\$ 239,064	\$ -
Intergovernmental	150,000	233,827	233,827	-
Other	<u>20,770</u>	<u>20,770</u>	<u>31,648</u>	<u>10,878</u>
<i>Total Revenues</i>	<u>409,834</u>	<u>493,661</u>	<u>504,539</u>	<u>10,878</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	240,472	242,247	242,246	1
Fringe Benefits	121,953	120,230	105,693	14,537
Materials and Supplies	83,840	110,466	86,210	24,256
Contractual Services	<u>71,878</u>	<u>60,757</u>	<u>39,537</u>	<u>21,220</u>
<i>Total Expenditures</i>	<u>518,143</u>	<u>533,700</u>	<u>473,686</u>	<u>60,014</u>
<i>Net Change in Fund Balance</i>	(108,309)	(40,039)	30,853	70,892
<i>Fund Balance Beginning of Year</i>	692,535	692,535	692,535	-
Prior Year Encumbrances Appropriated	<u>4,571</u>	<u>4,571</u>	<u>4,571</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 588,797</u>	<u>\$ 657,067</u>	<u>\$ 727,959</u>	<u>\$ 70,892</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ -	\$ 143	\$ 143
Special Assessments	200,000	200,000	209,669	9,669
Other	<u>216,000</u>	<u>216,000</u>	<u>228,583</u>	<u>12,583</u>
<i>Total Revenues</i>	<u>416,000</u>	<u>416,000</u>	<u>438,395</u>	<u>22,395</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	108,816	108,816	106,796	2,020
Fringe Benefits	79,135	79,135	48,588	30,547
Materials and Supplies	60,000	60,000	45,764	14,236
Contractual Services	<u>331,112</u>	<u>333,330</u>	<u>202,936</u>	<u>130,394</u>
<i>Total Expenditures</i>	<u>579,063</u>	<u>581,281</u>	<u>404,084</u>	<u>177,197</u>
<i>Net Change in Fund Balance</i>	(163,063)	(165,281)	34,311	199,592
<i>Fund Balance Beginning of Year</i>	301,350	301,350	301,350	-
Prior Year Encumbrances Appropriated	<u>40,612</u>	<u>40,612</u>	<u>40,612</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 178,899</u>	<u>\$ 176,681</u>	<u>\$ 376,273</u>	<u>\$ 199,592</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 500	\$ 500	\$ 220	\$ (280)
Fines & Forfeitures	150,500	150,500	130,184	(20,316)
Other	20,000	20,000	22,148	2,148
<i>Total Revenues</i>	<u>171,000</u>	<u>171,000</u>	<u>152,552</u>	<u>(18,448)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	63,132	65,132	67,022	(1,890)
Fringe Benefits	40,855	40,355	34,691	5,664
Materials and Supplies	33,763	40,860	28,686	12,174
Contractual Services	64,950	65,288	51,422	13,866
Other	5,200	6,200	2,308	3,892
<i>Total Expenditures</i>	<u>207,900</u>	<u>217,835</u>	<u>184,129</u>	<u>33,706</u>
<i>Net Change in Fund Balance</i>	(36,900)	(46,835)	(31,577)	15,258
<i>Fund Balance Beginning of Year</i>	240,000	240,000	240,000	-
Prior Year Encumbrances Appropriated	4,193	4,193	4,193	-
<i>Fund Balance End of Year</i>	<u>\$ 207,293</u>	<u>\$ 197,358</u>	<u>\$ 212,616</u>	<u>\$ 15,258</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 2,211,200	\$ 1,823,741	\$ 1,878,742	\$ 55,001
Other	179,200	248,526	190,223	(58,303)
<i>Total Revenues</i>	<u>2,390,400</u>	<u>2,072,267</u>	<u>2,068,965</u>	<u>(3,302)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	69,225	93,794	93,558	236
Fringe Benefits	24,063	28,358	27,705	653
Contractual Services	2,618,431	2,037,709	1,972,308	65,401
Other	-	1,297	1,296	1
<i>Total Expenditures</i>	<u>2,711,719</u>	<u>2,161,158</u>	<u>2,094,867</u>	<u>66,291</u>
<i>Net Change in Fund Balance</i>	(321,319)	(88,891)	(25,902)	62,989
<i>Fund Balance Beginning of Year</i>	316,454	316,454	316,454	-
Prior Year Encumbrances Appropriated	<u>2,331</u>	<u>2,331</u>	<u>2,331</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (2,534)</u>	<u>\$ 229,894</u>	<u>\$ 292,883</u>	<u>\$ 62,989</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 92,000	\$ 92,000	\$ 97,891	\$ 5,891
Other	-	-	1,400	1,400
<i>Total Revenues</i>	<u>92,000</u>	<u>92,000</u>	<u>99,291</u>	<u>7,291</u>
Expenditures				
Current:				
General Government:				
Judicial				
Eastern County Court				
Fringe Benefits	2,000	2,001	1	2,000
Materials and Supplies	10,000	10,000	-	10,000
Contractual Services	50,000	50,000	20,881	29,119
Total Eastern County Court	<u>62,000</u>	<u>62,001</u>	<u>20,882</u>	<u>41,119</u>
Western County Court				
Personal Services	46,832	67,632	55,174	12,458
Fringe Benefits	25,786	28,768	22,166	6,602
Materials and Supplies	15,000	15,000	-	-
Contractual Services	30,000	30,000	3,355	26,645
Total Western County Court	<u>117,618</u>	<u>141,400</u>	<u>80,695</u>	<u>60,705</u>
<i>Total Expenditures</i>	<u>179,618</u>	<u>203,401</u>	<u>101,577</u>	<u>101,824</u>
<i>Net Change in Fund Balance</i>	(87,618)	(111,401)	(2,286)	109,115
<i>Fund Balance Beginning of Year</i>	455,522	455,522	455,522	-
Prior Year Encumbrances Appropriated	<u>11</u>	<u>11</u>	<u>11</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 367,915</u>	<u>\$ 344,132</u>	<u>\$ 453,247</u>	<u>\$ 109,115</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Eastern County Court OVI/IDIAM Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$ 2,000	\$ 2,000	\$ 1,149	\$ (851)
Intergovernmental	3,000	3,000	1,419	(1,581)
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>2,568</u>	<u>(2,432)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>4,812</u>	<u>188</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>4,812</u>	<u>188</u>
<i>Net Change in Fund Balance</i>	-	-	(2,244)	(2,244)
<i>Fund Balance Beginning of Year</i>	<u>84,402</u>	<u>84,402</u>	<u>84,402</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 84,402</u>	<u>\$ 84,402</u>	<u>\$ 82,158</u>	<u>\$ (2,244)</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$ -	\$ -	\$ 2,693	\$ 2,693
Intergovernmental	3,000	3,000	2,411	(589)
<i>Total Revenues</i>	<u>3,000</u>	<u>3,000</u>	<u>5,104</u>	<u>2,104</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	7,000	22,000	21,911	89
<i>Total Expenditures</i>	<u>7,000</u>	<u>22,000</u>	<u>21,911</u>	<u>89</u>
<i>Net Change in Fund Balance</i>	(4,000)	(19,000)	(16,807)	2,193
<i>Fund Balance Beginning of Year</i>	<u>29,851</u>	<u>29,851</u>	<u>29,851</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 25,851</u>	<u>\$ 10,851</u>	<u>\$ 13,044</u>	<u>\$ 2,193</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 750,000	\$ 600,000	\$ 587,310	\$ (12,690)
Other	-	-	895	895
<i>Total Revenues</i>	<u>750,000</u>	<u>600,000</u>	<u>588,205</u>	<u>(11,795)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	416,223	422,533	365,087	57,446
Fringe Benefits	156,435	171,113	160,011	11,102
Materials and Supplies	11,763	23,293	18,383	4,910
Contractual Services	17,650	16,630	4,742	11,888
<i>Total Expenditures</i>	<u>602,071</u>	<u>633,569</u>	<u>548,223</u>	<u>85,346</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	147,929	(33,569)	39,982	73,551
Other Financing Uses				
Transfers Out	(82,000)	(269,213)	(233,809)	35,404
<i>Total Other Financing Uses</i>	<u>(82,000)</u>	<u>(269,213)</u>	<u>(233,809)</u>	<u>35,404</u>
<i>Net Change in Fund Balance</i>	65,929	(302,782)	(193,827)	108,955
<i>Fund Balance Beginning of Year</i>	926,360	926,360	926,360	-
Prior Year Encumbrances Appropriated	4,619	4,619	4,619	-
<i>Fund Balance End of Year</i>	<u>\$ 996,908</u>	<u>\$ 628,197</u>	<u>\$ 737,152</u>	<u>\$ 108,955</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 217,000	\$ 317,000	\$ 339,327	\$ 22,327
Other	1,500	1,500	-	(1,500)
<i>Total Revenues</i>	<u>218,500</u>	<u>318,500</u>	<u>339,327</u>	<u>20,827</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	172,660	172,660	131,418	41,242
Fringe Benefits	95,642	96,009	38,249	57,760
Materials and Supplies	30,000	30,000	10,694	19,306
Contractual Services	64,500	65,828	37,665	28,163
<i>Total Expenditures</i>	<u>362,802</u>	<u>364,497</u>	<u>218,026</u>	<u>146,471</u>
<i>Net Change in Fund Balance</i>	(144,302)	(45,997)	121,301	167,298
<i>Fund Balance Beginning of Year</i>	324,008	324,008	324,008	-
Prior Year Encumbrances Appropriated	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 189,706</u>	<u>\$ 288,011</u>	<u>\$ 455,309</u>	<u>\$ 167,298</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	<u>\$ 17,000</u>	<u>\$ 17,000</u>	<u>\$ 18,854</u>	<u>\$ 1,854</u>
<i>Total Revenues</i>	<u>17,000</u>	<u>17,000</u>	<u>18,854</u>	<u>1,854</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	9,164	11,664	9,815	1,849
Materials and Supplies	9,800	9,800	2,222	7,578
Contractual Services	<u>19,564</u>	<u>17,064</u>	<u>9,673</u>	<u>7,391</u>
<i>Total Expenditures</i>	<u>38,528</u>	<u>38,528</u>	<u>21,710</u>	<u>16,818</u>
<i>Net Change in Fund Balance</i>	(21,528)	(21,528)	(2,856)	18,672
<i>Fund Balance Beginning of Year</i>	27,585	27,585	27,585	-
Prior Year Encumbrances Appropriated	<u>254</u>	<u>254</u>	<u>254</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 6,311</u></u>	<u><u>\$ 6,311</u></u>	<u><u>\$ 24,983</u></u>	<u><u>\$ 18,672</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Probation Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 32,100	\$ 32,100	\$ 33,922	\$ 1,822
Other	-	-	17	17
<i>Total Revenues</i>	<u>32,100</u>	<u>32,100</u>	<u>33,939</u>	<u>1,839</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	500	500	-	500
Materials and Supplies	8,000	8,000	600	7,400
Contractual Services	<u>50,650</u>	<u>53,030</u>	<u>40,195</u>	<u>12,835</u>
<i>Total Expenditures</i>	<u>59,150</u>	<u>61,530</u>	<u>40,795</u>	<u>20,735</u>
<i>Net Change in Fund Balance</i>	(27,050)	(29,430)	(6,856)	22,574
<i>Fund Balance Beginning of Year</i>	66,048	66,048	66,048	-
Prior Year Encumbrances Appropriated	<u>4,900</u>	<u>4,900</u>	<u>4,900</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 43,898</u>	<u>\$ 41,518</u>	<u>\$ 64,092</u>	<u>\$ 22,574</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 70,000	\$ 53,000	\$ 62,443	\$ 9,443
Intergovernmental	-	80,000	80,000	-
<i>Total Revenues</i>	<u>70,000</u>	<u>133,000</u>	<u>142,443</u>	<u>9,443</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	42,808	54,808	25,029	29,779
Fringe Benefits	19,080	25,880	15,663	10,217
Materials and Supplies	3,000	8,000	2,654	5,346
Contractual Services	4,000	19,000	3,172	15,828
<i>Total Expenditures</i>	<u>68,888</u>	<u>107,688</u>	<u>46,518</u>	<u>61,170</u>
<i>Net Change in Fund Balance</i>	1,112	25,312	95,925	70,613
<i>Fund Balance Beginning of Year</i>	<u>33,966</u>	<u>33,966</u>	<u>33,966</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 35,078</u></u>	<u><u>\$ 59,278</u></u>	<u><u>\$ 129,891</u></u>	<u><u>\$ 70,613</u></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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 581,000	\$ 621,000	\$ 605,118	\$ (15,882)
Intergovernmental	1,880,082	1,610,082	1,478,931	(131,151)
Other	329,000	319,000	341,933	22,933
<i>Total Revenues</i>	<u>2,790,082</u>	<u>2,550,082</u>	<u>2,425,982</u>	<u>(124,100)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	1,311,067	1,081,288	1,075,491	5,797
Fringe Benefits	544,185	463,456	436,505	26,951
Materials and Supplies	26,110	25,117	6,051	19,066
Contractual Services	587,768	562,582	454,014	108,568
Other	200	200	-	200
<i>Total Expenditures</i>	<u>2,469,330</u>	<u>2,132,643</u>	<u>1,972,061</u>	<u>160,582</u>
<i>Excess of Revenues Over Expenditures</i>	<u>320,752</u>	<u>417,439</u>	<u>453,921</u>	<u>36,482</u>
Other Financing Sources (Uses)				
Transfers In	150,000	-	-	-
Transfers Out	(600,000)	(542,400)	(542,323)	77
<i>Total Other Financing Sources (Uses)</i>	<u>(450,000)</u>	<u>(542,400)</u>	<u>(542,323)</u>	<u>77</u>
<i>Net Change in Fund Balance</i>	<u>(129,248)</u>	<u>(124,961)</u>	<u>(88,402)</u>	<u>36,559</u>
<i>Fund Balance Beginning of Year</i>	<u>720,388</u>	<u>720,388</u>	<u>720,388</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>45,710</u>	<u>45,710</u>	<u>45,710</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 636,850</u>	<u>\$ 641,137</u>	<u>\$ 677,696</u>	<u>\$ 36,559</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 500	\$ 500	\$ 487	\$ (13)
<i>Total Revenues</i>	<u>500</u>	<u>500</u>	<u>487</u>	<u>(13)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	1,000	1,000	1,000	-
<i>Total Expenditures</i>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(500)</u>	<u>(500)</u>	<u>(513)</u>	<u>(13)</u>
<i>Fund Balance Beginning of Year</i>	<u>3,821</u>	<u>3,821</u>	<u>3,821</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,321</u></u>	<u><u>\$ 3,321</u></u>	<u><u>\$ 3,308</u></u>	<u><u>\$ (13)</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 15,633</u>	<u>\$ (2,367)</u>
<i>Total Revenues</i>	<u>18,000</u>	<u>18,000</u>	<u>15,633</u>	<u>(2,367)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<i>Net Change in Fund Balance</i>	<u>8,000</u>	<u>8,000</u>	<u>15,633</u>	<u>7,633</u>
<i>Fund Balance Beginning of Year</i>	<u>102,372</u>	<u>102,372</u>	<u>102,372</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 110,372</u></u>	<u><u>\$ 110,372</u></u>	<u><u>\$ 118,005</u></u>	<u><u>\$ 7,633</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Marriage License Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 16,536</u>	<u>\$ 2,536</u>
<i>Total Revenues</i>	<u>14,000</u>	<u>14,000</u>	<u>16,536</u>	<u>2,536</u>
Expenditures				
Current:				
Health:				
Contractual Services	<u>25,000</u>	<u>25,000</u>	<u>20,000</u>	<u>5,000</u>
<i>Total Expenditures</i>	<u>25,000</u>	<u>25,000</u>	<u>20,000</u>	<u>5,000</u>
<i>Net Change in Fund Balance</i>	<u>(11,000)</u>	<u>(11,000)</u>	<u>(3,464)</u>	<u>7,536</u>
<i>Fund Balance Beginning of Year</i>	<u>16,081</u>	<u>16,081</u>	<u>16,081</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 5,081</u></u>	<u><u>\$ 5,081</u></u>	<u><u>\$ 12,617</u></u>	<u><u>\$ 7,536</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 15,000	\$ 15,000	\$ 15,296	\$ 296
<i>Total Revenues</i>	<u>15,000</u>	<u>15,000</u>	<u>15,296</u>	<u>296</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	1,200	1,200	993	207
Materials and Supplies	500	500	-	500
Contractual Services	12,600	12,600	11,344	1,256
<i>Total Expenditures</i>	<u>14,300</u>	<u>14,300</u>	<u>12,337</u>	<u>1,963</u>
<i>Net Change in Fund Balance</i>	700	700	2,959	2,259
<i>Fund Balance Beginning of Year</i>	25,548	25,548	25,548	-
Prior Year Encumbrances Appropriated	<u>800</u>	<u>800</u>	<u>800</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 27,048</u>	<u>\$ 27,048</u>	<u>\$ 29,307</u>	<u>\$ 2,259</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ -	\$ -	\$ 313	\$ 313
Fines and Forfeitures	7,650	7,650	9,524	1,874
Intergovernmental	5,100	5,100	1,943	(3,157)
<i>Total Revenues</i>	<u>12,750</u>	<u>12,750</u>	<u>11,780</u>	<u>(970)</u>
Expenditures				
Current:				
Public Safety:				
Eastern County Court				
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Western County Court				
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<i>Net Change in Fund Balance</i>	10,750	10,750	11,780	1,030
<i>Fund Balance Beginning of Year</i>	<u>301,471</u>	<u>301,471</u>	<u>301,471</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 312,221</u>	<u>\$ 312,221</u>	<u>\$ 313,251</u>	<u>\$ 1,030</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, 2023

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Crime Victims Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 48,628	\$ 48,628	\$ 43,035	\$ (5,593)
Other	-	9,948	9,948	-
<i>Total Revenues</i>	<u>48,628</u>	<u>58,576</u>	<u>52,983</u>	<u>(5,593)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	92,820	96,867	96,846	21
Fringe Benefits	33,763	33,547	33,548	(1)
Materials and Supplies	4,000	2,640	2,632	8
Contractual Services	4,334	501	499	2
<i>Total Expenditures</i>	<u>134,917</u>	<u>133,555</u>	<u>133,525</u>	<u>30</u>
<i>Excess of Expenditures Over Revenues</i>	(86,289)	(74,979)	(80,542)	(5,563)
Other Financing Sources				
Transfers In	12,157	59,554	59,554	-
<i>Total Other Financing Sources</i>	<u>12,157</u>	<u>59,554</u>	<u>59,554</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(74,132)	(15,425)	(20,988)	(5,563)
<i>Fund Balance Beginning of Year</i>	<u>24,158</u>	<u>24,158</u>	<u>24,158</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (49,974)</u>	<u>\$ 8,733</u>	<u>\$ 3,170</u>	<u>\$ (5,563)</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 745,920	\$ 749,002	\$ 753,011	\$ 4,009
<i>Total Revenues</i>	<u>745,920</u>	<u>749,002</u>	<u>753,011</u>	<u>4,009</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	482,428	594,422	592,679	1,743
Fringe Benefits	225,285	249,442	248,095	1,347
Materials and Supplies	10,000	62,030	62,030	-
Contractual Services	12,000	28,816	28,813	3
Other	-	310	313	(3)
<i>Total Expenditures</i>	<u>729,713</u>	<u>935,020</u>	<u>931,930</u>	<u>3,090</u>
<i>Net Change in Fund Balance</i>	16,207	(186,018)	(178,919)	7,099
<i>Fund Balance at Beginning of Year</i>	<u>374,810</u>	<u>374,810</u>	<u>374,810</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 391,017</u></u>	<u><u>\$ 188,792</u></u>	<u><u>\$ 195,891</u></u>	<u><u>\$ 7,099</u></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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 1,011,000	\$ 1,353,526	\$ 1,353,498	\$ (28)
Other	-	-	45	45
<i>Total Revenues</i>	<u>1,011,000</u>	<u>1,353,526</u>	<u>1,353,543</u>	<u>17</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	810,182	808,382	739,591	68,791
Fringe Benefits	322,657	338,384	294,118	44,266
Materials and Supplies	22,850	72,812	42,367	30,445
Contractual Services	<u>764,961</u>	<u>776,053</u>	<u>448,306</u>	<u>327,747</u>
<i>Total Expenditures</i>	<u>1,920,650</u>	<u>1,995,631</u>	<u>1,524,382</u>	<u>471,249</u>
<i>Net Change in Fund Balance</i>	(909,650)	(642,105)	(170,839)	471,266
<i>Fund Balance Beginning of Year</i>	1,260,844	1,260,844	1,260,844	-
Prior Year Encumbrances Appropriated	<u>9,076</u>	<u>9,076</u>	<u>9,076</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 360,270</u>	<u>\$ 627,815</u>	<u>\$ 1,099,081</u>	<u>\$ 471,266</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,300,000	\$ 1,020,000	\$ 1,002,198	\$ (17,802)
Other	6,000	6,000	12,295	6,295
<i>Total Revenues</i>	<u>1,306,000</u>	<u>1,026,000</u>	<u>1,014,493</u>	<u>(11,507)</u>
Expenditures				
Current:				
Public Works:				
Materials and Supplies	8,000	30,000	30,000	-
Contractual Services	485,570	744,140	705,895	38,245
Other	300,000	200,000	184,712	15,288
<i>Total Expenditures</i>	<u>793,570</u>	<u>974,140</u>	<u>920,607</u>	<u>53,533</u>
<i>Excess of Revenues Over Expenditures</i>	512,430	51,860	93,886	42,026
Other Financing Uses				
Transfers Out	(550,000)	(280,000)	(273,946)	6,054
<i>Total Other Financing Uses</i>	<u>(550,000)</u>	<u>(280,000)</u>	<u>(273,946)</u>	<u>6,054</u>
<i>Net Change in Fund Balance</i>	(37,570)	(228,140)	(180,060)	48,080
<i>Fund Balance Beginning of Year</i>	331,597	331,597	331,597	-
Prior Year Encumbrances Appropriated	37,570	37,570	37,570	-
<i>Fund Balance End of Year</i>	<u>\$ 331,597</u>	<u>\$ 141,027</u>	<u>\$ 189,107</u>	<u>\$ 48,080</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 21,565	\$ 21,565	\$ -
<i>Total Revenues</i>	<u>-</u>	<u>21,565</u>	<u>21,565</u>	<u>-</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	10,000	-	-	-
Fringe Benefits	4,546	22	22	-
Contractual Services	<u>27,076</u>	<u>21,181</u>	<u>19,104</u>	<u>2,077</u>
<i>Total Expenditures</i>	<u>41,622</u>	<u>21,203</u>	<u>19,126</u>	<u>2,077</u>
<i>Net Change in Fund Balance</i>	(41,622)	362	2,439	2,077
<i>Fund Balance Beginning of Year</i>	15,039	15,039	15,039	-
Prior Year Encumbrances Appropriated	<u>2,076</u>	<u>2,076</u>	<u>2,076</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (24,507)</u>	<u>\$ 17,477</u>	<u>\$ 19,554</u>	<u>\$ 2,077</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, 2023

	<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, 2023

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Governor's Public Safety HVEO Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 23,500	\$ 23,500	\$ 15,098	\$ (8,402)
<i>Total Revenues</i>	<u>23,500</u>	<u>23,500</u>	<u>15,098</u>	<u>(8,402)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	20,000	10,411	10,409	2
Fringe Benefits	<u>8,992</u>	<u>3,473</u>	<u>3,468</u>	<u>5</u>
<i>Total Expenditures</i>	<u>28,992</u>	<u>13,884</u>	<u>13,877</u>	<u>7</u>
<i>Net Change in Fund Balance</i>	(5,492)	9,616	1,221	(8,395)
<i>Fund Balance Beginning of Year</i>	<u>3,159</u>	<u>3,159</u>	<u>3,159</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (2,333)</u>	<u>\$ 12,775</u>	<u>\$ 4,380</u>	<u>\$ (8,395)</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 360,000	\$ 326,199	\$ 326,199	\$ -
Interest	-	288	311	23
<i>Total Revenues</i>	<u>360,000</u>	<u>326,487</u>	<u>326,510</u>	<u>23</u>
Expenditures				
Current:				
Health:				
Contractual Services	<u>360,000</u>	<u>321,820</u>	<u>321,820</u>	<u>-</u>
<i>Total Expenditures</i>	<u>360,000</u>	<u>321,820</u>	<u>321,820</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	4,667	4,690	(23)
<i>Fund Balance Beginning of Year</i>	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 4</u>	<u>\$ 4,671</u>	<u>\$ 4,694</u>	<u>\$ (23)</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 27,000	\$ 27,000	\$ 40,323	\$ 13,323
<i>Total Revenues</i>	<u>27,000</u>	<u>27,000</u>	<u>40,323</u>	<u>13,323</u>
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	26,000	26,000	6,832	19,168
Materials and Supplies	2,000	2,000	1,461	539
Contractual Services	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
<i>Total Expenditures</i>	<u>45,000</u>	<u>45,000</u>	<u>25,293</u>	<u>19,707</u>
<i>Net Change in Fund Balance</i>	(18,000)	(18,000)	15,030	33,030
<i>Fund Balance Beginning of Year</i>	<u>65,366</u>	<u>65,366</u>	<u>65,366</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 47,366</u>	<u>\$ 47,366</u>	<u>\$ 80,396</u>	<u>\$ 33,030</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures				
Current:				
Public Safety:				
Contractual Services	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
<i>Total Expenditures</i>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
<i>Net Change in Fund Balance</i>	(15,000)	(15,000)	-	15,000
<i>Fund Balance Beginning of Year</i>	<u>25,450</u>	<u>25,450</u>	<u>25,450</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 10,450</u>	<u>\$ 10,450</u>	<u>\$ 25,450</u>	<u>\$ 15,000</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, 2023*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 5,281</u>	<u>\$ (4,719)</u>
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>5,281</u>	<u>(4,719)</u>
 Expenditures				
Current:				
Human Services:				
Personal Services	7,589	7,589	-	7,589
Fringe Benefits	5,317	5,317	-	5,317
Materials and Supplies	1,000	1,000	-	1,000
Contractual Services	<u>12,250</u>	<u>13,546</u>	<u>5,050</u>	<u>8,496</u>
<i>Total Expenditures</i>	<u>26,156</u>	<u>27,452</u>	<u>5,050</u>	<u>22,402</u>
<i>Net Change in Fund Balance</i>	(16,156)	(17,452)	231	17,683
<i>Fund Balance Beginning of Year</i>	206,097	206,097	206,097	-
Prior Year Encumbrances Appropriated	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 191,941</u>	<u>\$ 190,645</u>	<u>\$ 208,328</u>	<u>\$ 17,683</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Interest	\$ 11,000	\$ 15,488	\$ 17,059	\$ 1,571
Other	10,000	151,023	151,023	-
<i>Total Revenues</i>	<u>21,000</u>	<u>166,511</u>	<u>168,082</u>	<u>1,571</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	<u>20,040</u>	<u>35,929</u>	<u>35,920</u>	<u>9</u>
<i>Total Expenditures</i>	<u>20,040</u>	<u>35,929</u>	<u>35,920</u>	<u>9</u>
<i>Net Change in Fund Balance</i>	960	130,582	132,162	1,580
<i>Fund Balance Beginning of Year</i>	<u>118,547</u>	<u>118,547</u>	<u>118,547</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 119,507</u></u>	<u><u>\$ 249,129</u></u>	<u><u>\$ 250,709</u></u>	<u><u>\$ 1,580</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's CCW Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 57,000	\$ 57,000	\$ 54,069	\$ (2,931)
Licenses and Permits	30,000	30,000	26,422	(3,578)
<i>Total Revenues</i>	<u>87,000</u>	<u>87,000</u>	<u>80,491</u>	<u>(6,509)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	93,517	93,517	93,413	104
Fringe Benefits	36,003	36,683	35,915	768
Materials and Supplies	12,000	3,320	1,070	2,250
Contractual Services	68,557	48,522	31,964	16,558
<i>Total Expenditures</i>	<u>210,077</u>	<u>182,042</u>	<u>162,362</u>	<u>19,680</u>
<i>Net Change in Fund Balance</i>	(123,077)	(95,042)	(81,871)	13,171
<i>Fund Balance Beginning of Year</i>	109,097	109,097	109,097	-
Prior Year Encumbrances Appropriated	16,557	16,557	16,557	-
<i>Fund Balance End of Year</i>	<u>\$ 2,577</u>	<u>\$ 30,612</u>	<u>\$ 43,783</u>	<u>\$ 13,171</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court OVI/IDIAM Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 120</u>	<u>\$ 120</u>	<u>\$ 59</u>	<u>\$ (61)</u>
<i>Total Revenues</i>	<u>120</u>	<u>120</u>	<u>59</u>	<u>(61)</u>
<i>Net Change in Fund Balance</i>	120	120	59	(61)
<i>Fund Balance Beginning of Year</i>	<u>1,001</u>	<u>1,001</u>	<u>1,001</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,121</u></u>	<u><u>\$ 1,121</u></u>	<u><u>\$ 1,060</u></u>	<u><u>\$ (61)</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 183</u>	<u>\$ (17)</u>
<i>Total Revenues</i>	<u>200</u>	<u>200</u>	<u>183</u>	<u>(17)</u>
<i>Net Change in Fund Balance</i>	200	200	183	(17)
<i>Fund Balance Beginning of Year</i>	<u>3,415</u>	<u>3,415</u>	<u>3,415</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,615</u></u>	<u><u>\$ 3,615</u></u>	<u><u>\$ 3,598</u></u>	<u><u>\$ (17)</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, 2023

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Drug Court Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Contributions and Donations	\$ 55,000	\$ 55,000	\$ 47,566	\$ (7,434)
<i>Total Revenues</i>	<u>55,000</u>	<u>55,000</u>	<u>47,566</u>	<u>(7,434)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	44,283	44,283	44,085	198
Fringe Benefits	24,687	24,877	18,869	6,008
Materials and Supplies	3,500	3,500	608	2,892
Contractual Services	<u>5,500</u>	<u>5,500</u>	<u>1,404</u>	<u>4,096</u>
<i>Total Expenditures</i>	<u>77,970</u>	<u>78,160</u>	<u>64,966</u>	<u>13,194</u>
<i>Net Change in Fund Balance</i>	(22,970)	(23,160)	(17,400)	5,760
<i>Fund Balance Beginning of Year</i>	66,830	66,830	66,830	-
Prior Year Encumbrances Appropriated	<u>1,135</u>	<u>1,135</u>	<u>1,135</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 44,995</u>	<u>\$ 44,805</u>	<u>\$ 50,565</u>	<u>\$ 5,760</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
MHRS Drug Court Grant Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	\$ -	\$ 3,961	\$ 3,960	\$ 1
Fringe Benefits	9,500	5,444	5,442	2
Contractual Services	-	10	7	3
	<u>9,500</u>	<u>9,415</u>	<u>9,409</u>	<u>6</u>
<i>Total Expenditures</i>	<u>9,500</u>	<u>9,415</u>	<u>9,409</u>	<u>6</u>
<i>Net Change in Fund Balance</i>	(9,500)	(9,415)	(9,409)	6
<i>Fund Balance Beginning of Year</i>	<u>9,434</u>	<u>9,434</u>	<u>9,434</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (66)</u>	<u>\$ 19</u>	<u>\$ 25</u>	<u>\$ 6</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OMAS Drug Court Grant Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 55,000	\$ -	\$ -	\$ -
<i>Total Revenues</i>	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	44,928	44,928	40,630	4,298
Fringe Benefits	14,612	19,577	12,265	7,312
Contractual Services	150	2,185	184	2,001
<i>Total Expenditures</i>	<u>59,690</u>	<u>66,690</u>	<u>53,079</u>	<u>13,611</u>
<i>Net Change in Fund Balance</i>	(4,690)	(66,690)	(53,079)	13,611
<i>Fund Balance Beginning of Year</i>	<u>104,195</u>	<u>104,195</u>	<u>104,195</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 99,505</u>	<u>\$ 37,505</u>	<u>\$ 51,116</u>	<u>\$ 13,611</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ashtabula County QRT Grant Fund
For the Year Ended December 31, 2023

	<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>	\$ 10,146	\$ 10,146	\$ 10,146	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 10,146</u>	<u>\$ 10,146</u>	<u>\$ 10,146</u>	<u>\$ -</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OMAS MH Court Grant Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 60,000	\$ 7,657	\$ 7,658	\$ 1
<i>Total Revenues</i>	<u>60,000</u>	<u>7,657</u>	<u>7,658</u>	<u>1</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	92,874	19,948	19,946	2
Fringe Benefits	29,713	10,217	5,430	4,787
Contractual Services	<u>300</u>	<u>1,269</u>	<u>220</u>	<u>1,049</u>
<i>Total Expenditures</i>	<u>122,887</u>	<u>31,434</u>	<u>25,596</u>	<u>5,838</u>
<i>Excess of Expenditures Over Revenues</i>	(62,887)	(23,777)	(17,938)	5,839
Other Financing Sources				
Transfers In	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Other Financing Sources</i>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(42,887)	(23,777)	(17,938)	5,839
<i>Fund Balance Beginning of Year</i>	<u>29,173</u>	<u>29,173</u>	<u>29,173</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (13,714)</u></u>	<u><u>\$ 5,396</u></u>	<u><u>\$ 11,235</u></u>	<u><u>\$ 5,839</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Crime Enforcement Agency Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 83,000	\$ 100,638	\$ 101,539	\$ 901
<i>Total Revenues</i>	<u>83,000</u>	<u>100,638</u>	<u>101,539</u>	<u>901</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	52,240	90,734	90,733	1
Fringe Benefits	15,405	29,405	29,107	298
Materials and Supplies	<u>-</u>	<u>15,770</u>	<u>15,770</u>	<u>-</u>
<i>Total Expenditures</i>	<u>67,645</u>	<u>135,909</u>	<u>135,610</u>	<u>299</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	15,355	(35,271)	(34,071)	1,200
Other Financing Sources				
Transfers In	<u>232,000</u>	<u>293,170</u>	<u>293,170</u>	<u>-</u>
<i>Total Other Financing Sources</i>	<u>232,000</u>	<u>293,170</u>	<u>293,170</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	247,355	257,899	259,099	1,200
<i>Fund Balance Beginning of Year</i>	<u>4,606</u>	<u>4,606</u>	<u>4,606</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 251,961</u></u>	<u><u>\$ 262,505</u></u>	<u><u>\$ 263,705</u></u>	<u><u>\$ 1,200</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Drug Court Fund
For the Year Ended December 31, 2023

	<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>	\$ 15	\$ 15	\$ 15	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 15</u>	<u>\$ 15</u>	<u>\$ 15</u>	<u>\$ -</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Projects Probate Court Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 70,000	\$ 70,000	\$ 62,993	\$ (7,007)
<i>Total Revenues</i>	<u>70,000</u>	<u>70,000</u>	<u>62,993</u>	<u>(7,007)</u>
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	10,200	10,200	3,722	6,478
Materials and Supplies	14,200	14,200	3,919	10,281
Contractual Services	<u>25,178</u>	<u>25,214</u>	<u>7,411</u>	<u>17,803</u>
<i>Total Expenditures</i>	<u>49,578</u>	<u>49,614</u>	<u>15,052</u>	<u>34,562</u>
<i>Net Change in Fund Balance</i>	20,422	20,386	47,941	27,555
<i>Fund Balance Beginning of Year</i>	135,439	135,439	135,439	-
Prior Year Encumbrances Appropriated	<u>378</u>	<u>378</u>	<u>378</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 156,239</u>	<u>\$ 156,203</u>	<u>\$ 183,758</u>	<u>\$ 27,555</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Opioid Settlement Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	<u>\$ 83,000</u>	<u>\$ 293,170</u>	<u>\$ 293,170</u>	<u>\$ -</u>
<i>Total Revenues</i>	<u>83,000</u>	<u>293,170</u>	<u>293,170</u>	<u>-</u>
<i>Excess of Revenues Over Expenditures</i>	83,000	293,170	293,170	-
Other Financing Uses				
Transfers Out	<u>(64,339)</u>	<u>(293,170)</u>	<u>(293,170)</u>	<u>-</u>
<i>Total Other Financing Uses</i>	<u>(64,339)</u>	<u>(293,170)</u>	<u>(293,170)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	18,661	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 18,662</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ -</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Assisted Commitment Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Other	\$ 9,374	\$ 9,374	\$ -	\$ (9,374)
<i>Total Revenues</i>	<u>9,374</u>	<u>9,374</u>	<u>-</u>	<u>(9,374)</u>
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	1,000	1,000	-	1,000
Materials and Supplies	2,000	2,000	49	1,951
Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<i>Total Expenditures</i>	<u>8,000</u>	<u>8,000</u>	<u>49</u>	<u>7,951</u>
<i>Net Change in Fund Balance</i>	1,374	1,374	(49)	(1,423)
<i>Fund Balance Beginning of Year</i>	<u>9,373</u>	<u>9,373</u>	<u>9,373</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 10,747</u>	<u>\$ 10,747</u>	<u>\$ 9,324</u>	<u>\$ (1,423)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget Positive (Negative)
	Original	Final	Actual
Revenues			
Interest	\$ 30,000	\$ 361,054	\$ 382,583
<i>Total Revenues</i>	<i>30,000</i>	<i>361,054</i>	<i>382,583</i>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	-	39,687	39,692
Fringe Benefits	-	11,631	11,203
Contractual Services	19,345	19,983	637
Other	-	1,053,366	559,583
Total Commissioners Office	19,345	1,124,667	611,115
Prosecuting Attorney			
Personal Services	1,115,355	1,041,868	995,541
Fringe Benefits	314,522	319,576	314,478
Total Prosecuting Attorney	1,429,877	1,361,444	1,310,019
Total General Government- Legislative and Executive	1,449,222	2,486,111	1,921,134
General Government:			
Judicial			
Common Pleas Court			
Personal Services	1,012,871	532,464	532,463
Fringe Benefits	390,050	186,542	186,541
Total Common Pleas Court	1,402,921	719,006	719,004
Common Pleas Jury Commission			
Personal Services	39,635	21,348	21,347
Fringe Benefits	13,457	7,240	7,239
Total Common Pleas Jury Commission	53,092	28,588	28,586
Clerk of Courts			
Personal Services	452,742	454,132	395,798
Fringe Benefits	190,933	190,933	175,193
Contractual Services	-	52,422	12,008
Total Clerk of Courts	643,675	697,487	582,999

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	720,171	713,931	700,702	13,229
Fringe Benefits	240,013	246,253	243,551	2,702
Total Juvenile Court	960,184	960,184	944,253	15,931
Probate Court				
Personal Services	262,235	262,235	261,265	970
Fringe Benefits	88,898	88,898	75,493	13,405
Total Probate Court	351,133	351,133	336,758	14,375
Eastern County Court				
Personal Services	193,638	193,638	154,131	39,507
Fringe Benefits	89,982	89,982	74,994	14,988
Total Eastern County Court	283,620	283,620	229,125	54,495
Western County Court				
Personal Services	192,222	192,468	166,937	25,531
Fringe Benefits	102,453	102,453	66,346	36,107
Total Western County Court	294,675	294,921	233,283	61,638
Total General Government - Judicial	3,989,300	3,334,939	3,074,008	260,931
Public Safety:				
Adult Probation				
Personal Services	144,794	12,096	12,096	-
Fringe Benefits	60,485	3,838	3,837	1
Total Adult Probation	205,279	15,934	15,933	1
Sheriff Department				
Personal Services	1,540,239	1,620,869	1,406,822	214,047
Fringe Benefits	622,005	632,775	557,499	75,276
Total Sheriff Department	2,162,244	2,253,644	1,964,321	289,323
Total Public Safety	2,367,523	2,269,578	1,980,254	289,324
Total Expenditures	7,806,045	8,090,628	6,975,396	1,115,232
Excess of Revenues Over (Under) Expenditures	(7,776,045)	(7,729,574)	(6,592,813)	1,136,761

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Financing Uses				
Transfers Out	<u>-</u>	<u>(361,053)</u>	<u>(335,306)</u>	<u>(25,747)</u>
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(361,053)</u>	<u>(335,306)</u>	<u>(25,747)</u>
<i>Net Change in Fund Balance</i>	(7,776,045)	(8,090,627)	(6,928,119)	1,111,014
<i>Fund Balance Beginning of Year</i>	11,175,505	11,175,505	11,175,505	-
Prior Year Encumbrances Appropriated	<u>19,345</u>	<u>19,345</u>	<u>19,345</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,418,805</u>	<u>\$ 3,104,223</u>	<u>\$ 4,266,731</u>	<u>\$ 1,111,014</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Agency De-Escalation Grants Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ -	\$ 171,030	\$ 171,030	\$ -
<i>Total Revenues</i>	-	171,030	171,030	-
Expenditures				
Current:				
Public Safety:				
Materials and Supplies	-	176,645	176,645	-
<i>Total Expenditures</i>	-	176,645	176,645	-
<i>Excess of Revenues Over Expenditures</i>	-	(5,615)	(5,615)	-
Other Financing Sources				
Advances In	-	7,173	7,173	-
<i>Total Other Financing Sources</i>	-	7,173	7,173	-
<i>Net Change in Fund Balance</i>	-	1,558	1,558	-
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	\$ -	\$ 1,558	\$ 1,558	\$ -

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 517,000	\$ 517,000	\$ 545,625	\$ 28,625
Intergovernmental	70,000	70,000	66,453	(3,547)
Other	134,733	4,000	3,338	(662)
<i>Total Revenues</i>	<u>721,733</u>	<u>591,000</u>	<u>615,416</u>	<u>24,416</u>
Expenditures				
Debt Service:				
Principal Retirement	1,126,726	1,126,719	1,123,919	2,800
Interest and Fiscal Charges	296,856	296,863	234,292	62,571
<i>Total Debt Service</i>	<u>1,423,582</u>	<u>1,423,582</u>	<u>1,358,211</u>	<u>65,371</u>
<i>Total Expenditures</i>	<u>1,423,582</u>	<u>1,423,582</u>	<u>1,358,211</u>	<u>65,371</u>
<i>Excess of Expenditures Over Revenues</i>	<u>(701,849)</u>	<u>(832,582)</u>	<u>(742,795)</u>	<u>89,787</u>
Other Financing Sources				
Sale of Bonds	-	-	46,979	46,979
Transfers In	937,438	937,438	932,631	(4,807)
<i>Total Other Financing Sources</i>	<u>937,438</u>	<u>937,438</u>	<u>979,610</u>	<u>42,172</u>
<i>Net Change in Fund Balance</i>	<u>235,589</u>	<u>104,856</u>	<u>236,815</u>	<u>131,959</u>
<i>Fund Balance Beginning of Year</i>	<u>427,119</u>	<u>427,119</u>	<u>427,119</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 662,708</u>	<u>\$ 531,975</u>	<u>\$ 663,934</u>	<u>\$ 131,959</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Interest	\$ -	\$ 78,552	\$ 86,407	\$ 7,855
<i>Total Revenues</i>	<u>-</u>	<u>78,552</u>	<u>86,407</u>	<u>7,855</u>
Expenditures				
Current:				
Human Services:				
Other	200,000	200,000	28,449	171,551
Capital Outlay:				
Contractual Services	1,333,540	2,123,942	1,525,999	597,943
<i>Total Expenditures</i>	<u>1,533,540</u>	<u>2,323,942</u>	<u>1,554,448</u>	<u>769,494</u>
<i>Excess of Expenditures Over Revenues</i>	(1,533,540)	(2,245,390)	(1,468,041)	777,349
Other Financing Sources				
Transfers In	800,000	1,000,000	1,000,000	-
<i>Total Other Financing Sources</i>	<u>800,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(733,540)	(1,245,390)	(468,041)	777,349
<i>Fund Balance Beginning of Year</i>	949,856	949,856	949,856	-
Prior Year Encumbrances Appropriated	533,540	533,540	533,540	-
<i>Fund Balance End of Year</i>	<u>\$ 749,856</u>	<u>\$ 238,006</u>	<u>\$ 1,015,355</u>	<u>\$ 777,349</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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 133,800	\$ 151,460	\$ 153,716	\$ 2,256
Other	-	6,311	10,847	4,536
<i>Total Revenues</i>	<u>133,800</u>	<u>157,771</u>	<u>164,563</u>	<u>6,792</u>
Expenditures				
Current:				
General Government				
Judicial				
Personal Services	36,400	146,807	146,806	1
Fringe Benefits	11,542	47,776	47,487	289
Contractual Services	61,111	223,100	218,625	4,475
Materials and Supplies	14,100	16,570	14,969	1,601
<i>Total Expenditures</i>	<u>123,153</u>	<u>434,253</u>	<u>427,887</u>	<u>6,366</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	10,647	(276,482)	(263,324)	13,158
Other Financing Sources (Uses)				
Transfers in	93,800	409,654	409,654	-
Transfers out	-	(146,138)	(146,138)	-
<i>Total Other Financing Sources (Uses)</i>	93,800	263,516	263,516	-
<i>Net Change in Fund Balance</i>	104,447	(12,966)	192	13,158
<i>Fund Balance Beginning of Year</i>	98,570	98,570	98,570	-
Prior Year Encumbrances Appropriated	5,411	5,411	5,411	-
<i>Fund Balance End of Year</i>	<u>\$ 208,428</u>	<u>\$ 91,015</u>	<u>\$ 104,173</u>	<u>\$ 13,158</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VSC Capital Projects Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Contributions and Donations	\$ -	\$ -	\$ 250	\$ 250
Other	-	-	160	160
<i>Total Revenues</i>	-	-	410	410
Expenditures				
Capital Outlay:				
Capital Outlay - Building	-	278,600	247,716	30,884
<i>Total Expenditures</i>	-	278,600	247,716	30,884
<i>Excess of Expenditures Over Revenues</i>	-	(278,600)	(247,306)	31,294
Other Financing Sources				
Transfers In	-	161,234	161,234	-
<i>Total Other Financing Sources</i>	-	161,234	161,234	-
<i>Net Change in Fund Balance</i>	-	(117,366)	(86,072)	31,294
<i>Fund Balance Beginning of Year</i>	155,446	155,446	155,446	-
<i>Fund Balance End of Year</i>	<u>\$ 155,446</u>	<u>\$ 38,080</u>	<u>\$ 69,374</u>	<u>\$ 31,294</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures				
Capital Outlay:				
Capital Outlay - Building	<u>\$ -</u>	<u>\$ 3,500,000</u>	<u>\$ 130,500</u>	<u>\$ 3,369,500</u>
<i>Total Expenditures</i>	<u>-</u>	<u>3,500,000</u>	<u>130,500</u>	<u>3,369,500</u>
<i>Excess of Expenditures Over Revenues</i>	<u>-</u>	<u>(3,500,000)</u>	<u>(130,500)</u>	<u>3,369,500</u>
Other Financing Sources				
Transfers In	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
<i>Total Other Financing Sources</i>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>2,000,000</u>	<u>(1,500,000)</u>	<u>1,869,500</u>	<u>3,369,500</u>
<i>Fund Balance Beginning of Year</i>	<u>1,986,250</u>	<u>1,986,250</u>	<u>1,986,250</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,986,250</u></u>	<u><u>\$ 486,250</u></u>	<u><u>\$ 3,855,750</u></u>	<u><u>\$ 3,369,500</u></u>

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Combining Statements – Internal Service Funds

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

Internal Service Funds

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

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

Ashtabula County, Ohio

*Combining Statement of Net Position
Internal Service Funds
December 31, 2023*

	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents	\$ 2,297,786	\$ 147,490	\$ 2,445,276
Receivables:			
Accounts	3,563	-	3,563
Prepayments	-	157,978	157,978
Total current assets	<u>2,301,349</u>	<u>305,468</u>	<u>2,606,817</u>
Total assets	<u>2,301,349</u>	<u>305,468</u>	<u>2,606,817</u>
Liabilities:			
Current liabilities:			
Interfund loans payable	-	254,170	254,170
Due to other governments	-	17,199	17,199
Claims payable	683,900	123,949	807,849
Total current liabilities	<u>683,900</u>	<u>395,318</u>	<u>1,079,218</u>
Long-term liabilities:			
Claims payable	-	161,303	161,303
Total long-term liabilities	<u>-</u>	<u>161,303</u>	<u>161,303</u>
Total liabilities	<u>683,900</u>	<u>556,621</u>	<u>1,240,521</u>
Net position:			
Unrestricted (deficit)	<u>1,617,449</u>	<u>(251,153)</u>	<u>1,366,296</u>
Total net position (deficit)	<u>\$ 1,617,449</u>	<u>\$ (251,153)</u>	<u>\$ 1,366,296</u>

Ashtabula County, Ohio

Combining Statement of Revenues, Expenses and Changes in Net Position

Internal Service Funds

For the Year Ended December 31, 2023

	Health Insurance	Workers' Compensation	Total
Operating revenues:			
Charges for services	\$ 9,357,714	\$ -	\$ 9,357,714
Other operating revenues	-	291,795	291,795
Total operating revenues	<u>9,357,714</u>	<u>291,795</u>	<u>9,649,509</u>
Operating expenses:			
Fringe benefits	-	133,127	133,127
Claims expense	8,674,361	196,745	8,871,106
Total operating expenses	<u>8,674,361</u>	<u>329,872</u>	<u>9,004,233</u>
Operating income (loss)	<u>683,353</u>	<u>(38,077)</u>	<u>645,276</u>
Transfers in	<u>-</u>	<u>55,209</u>	<u>55,209</u>
Change in net position	683,353	17,132	700,485
Net position (deficit) at beginning of year	<u>934,096</u>	<u>(268,285)</u>	<u>665,811</u>
Net position (deficit) at end of year	<u>\$ 1,617,449</u>	<u>\$ (251,153)</u>	<u>\$ 1,366,296</u>

Ashtabula County, Ohio

*Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023*

	Health Insurance	Workers' Compensation	Total
Cash flows from operating activities:			
Cash received from interfund transactions	\$ 9,354,151	\$ 291,795	\$ 9,645,946
Cash payments to employees	-	(136,953)	(136,953)
Cash payments for claims	<u>(8,651,661)</u>	<u>(316,731)</u>	<u>(8,968,392)</u>
Net cash provided by (used in) operation activities	<u>702,490</u>	<u>(161,889)</u>	<u>540,601</u>
Cash flows from noncapital financing activities:			
Cash received from transfers in	-	55,209	55,209
Cash received from interfund loans	<u>-</u>	<u>254,170</u>	<u>254,170</u>
Net cash provided by noncapital financing activities	<u>-</u>	<u>309,379</u>	<u>309,379</u>
Net increase in cash and cash equivalents	702,490	147,490	849,980
Cash and cash equivalents at beginning of year	1,595,296	-	1,595,296
Cash and cash equivalents at end of year	<u><u>\$ 2,297,786</u></u>	<u><u>\$ 147,490</u></u>	<u><u>\$ 2,445,276</u></u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ 683,353	\$ (38,077)	\$ 645,276
Changes in assets and liabilities:			
Accounts receivable	(3,563)	-	(3,563)
Prepayments	-	(21,025)	(21,025)
Due to other governments	-	17,199	17,199
Claims payable	<u>22,700</u>	<u>(119,986)</u>	<u>(97,286)</u>
Net cash provided by (used in) operating activities	<u><u>\$ 702,490</u></u>	<u><u>\$ (161,889)</u></u>	<u><u>\$ 540,601</u></u>

Combining Statements – Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organization, or other governments and therefore not available to support the County's own programs. Custodial funds are used to report fiduciary activities not required to be reported in a trust fund.

Custodial Funds

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

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

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

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

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

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

Ashtabula County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Undivided Property Tax	Undivided State Funds	Fiscal Agent
Assets:			
Equity in pooled cash and cash equivalents	\$ 4,071,251	\$ 118	\$ 1,168,790
Cash in segregated accounts	-	-	-
Receivables:			
Property taxes	113,798,953	-	-
Special assessments	3,382,287	-	-
Accounts	-	-	52,024
Due from other governments	-	5,349,928	-
Total assets	<u>121,252,491</u>	<u>5,350,046</u>	<u>1,220,814</u>
Liabilities:			
Accounts payable	-	-	41,461
Accrued wages and benefits	-	-	56,578
Due to other governments	-	-	83,506
Payroll withholding payable	-	-	31,257
Total liabilities	<u>-</u>	<u>-</u>	<u>212,802</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	<u>107,612,178</u>	<u>-</u>	<u>-</u>
Net position:			
Restricted for individuals, organizations and other governments	<u>13,640,313</u>	<u>5,350,046</u>	<u>1,008,012</u>
Total net position	<u><u>\$ 13,640,313</u></u>	<u><u>\$ 5,350,046</u></u>	<u><u>\$ 1,008,012</u></u>

Miscellaneous	Court	Sheriff	Total
\$ 280,168	\$ -	\$ -	\$ 5,520,327
62,234	721,837	821,665	1,605,736
-	-	-	113,798,953
-	-	-	3,382,287
106,765	-	-	158,789
-	-	-	5,349,928
449,167	721,837	821,665	129,816,020
-	-	-	41,461
-	-	-	56,578
244,913	721,837	571,315	1,621,571
-	-	-	31,257
244,913	721,837	571,315	1,750,867
-	-	-	107,612,178
204,254	-	250,350	20,452,975
\$ 204,254	\$ -	\$ 250,350	\$ 20,452,975

Ashtabula County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Undivided Property Tax	Undivided State Funds	Fiscal Agent
Additions:			
Intergovernmental	\$ -	\$ 13,528,001	\$ -
Amounts received as fiscal agent	-	-	2,648,057
Licenses, permits and fees for other governments	-	-	-
Fines and forfeitures for other governments	-	-	-
Property tax collections for other governments	96,188,211	-	-
Earnings on investments	-	-	-
Other custodial fund collections	-	-	-
	<u>96,188,211</u>	<u>13,528,001</u>	<u>2,648,057</u>
Total additions	<u>96,188,211</u>	<u>13,528,001</u>	<u>2,648,057</u>
Deductions:			
Distributions of state funds to other governments	-	13,658,670	-
Distributions as fiscal agent	-	-	2,757,707
Licenses, permits and fees to other governments	-	-	-
Fines and forfeitures distributions to other governments	-	-	-
Property tax distributions to other governments	99,931,394	-	-
Other custodial fund disbursements	-	(73)	-
	<u>99,931,394</u>	<u>13,658,597</u>	<u>2,757,707</u>
Total deductions	<u>99,931,394</u>	<u>13,658,597</u>	<u>2,757,707</u>
Change in net position	(3,743,183)	(130,596)	(109,650)
Net position at beginning of year	<u>17,383,496</u>	<u>5,480,642</u>	<u>1,117,662</u>
Net position at end of year	<u>\$ 13,640,313</u>	<u>\$ 5,350,046</u>	<u>\$ 1,008,012</u>

Miscellaneous	Court	Sheriff	Total
\$ -	\$ -	\$ -	\$ 13,528,001
-	-	-	2,648,057
-	9,706,873	-	9,706,873
-	2,450,826	2,682,150	5,132,976
-	-	-	96,188,211
3	-	-	3
2,745,028	-	375,995	3,121,023
2,745,031	12,157,699	3,058,145	130,325,144
-	-	-	13,658,670
-	-	-	2,757,707
-	9,587,307	-	9,587,307
-	2,570,392	2,682,150	5,252,542
-	-	-	99,931,394
2,931,975	-	347,914	3,279,816
2,931,975	12,157,699	3,030,064	134,467,436
(186,944)	-	28,081	(4,142,292)
391,198	-	222,269	24,595,267
\$ 204,254	\$ -	\$ 250,350	\$ 20,452,975

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STATISTICAL SECTION

Statistical Section

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

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

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

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

	2023	2022	2021	2020	2019
Governmental activities:					
Net investment in capital assets	\$ 148,298,822	\$ 136,375,902	\$ 133,534,689	\$ 132,021,500	\$ 131,876,101
Restricted for:					
Capital projects	6,517,445	5,034,698	4,119,468	3,299,332	2,279,090
Debt service	-	-	-	-	-
Roads and bridges	4,238,693	3,991,112	2,912,963	-	128,140
Health and human services	24,322,842	27,539,834	22,380,217	12,696,238	8,804,959
Grant programs	3,967,007	3,437,513	2,843,397	2,539,453	2,570,177
Community development	5,753,074	7,086,781	4,504,768	4,801,762	5,287,779
Real estate assessment	3,323,145	2,931,358	2,003,810	972,628	861,113
Other purposes	1,279,170	816,145	970,119	1,707,584	708,748
Unrestricted (deficit)	18,232,498	10,533,623	(7,545,985)	(32,691,147)	(34,207,756)
Total governmental activities net position	215,932,696	197,746,966	165,723,446	125,347,350	118,308,351
Business-type activities:					
Net investment in capital assets	21,974,626	22,546,205	21,320,269	21,520,777	20,061,906
Restricted	1,283,442	1,385,708	1,242,175	1,207,313	774,431
Unrestricted	15,918,067	13,036,560	12,814,902	10,101,735	10,027,015
Total business-type activities net position	39,176,135	36,968,473	35,377,346	32,829,825	30,863,352
Primary government:					
Net investment in capital assets	170,273,448	158,922,107	154,854,958	153,542,277	151,938,007
Restricted	50,684,818	52,223,149	40,976,917	27,224,310	21,414,437
Unrestricted (deficit)	34,150,565	23,570,183	5,268,917	(22,589,412)	(24,180,741)
Total primary government net position	\$ 255,108,831	\$ 234,715,439	\$ 201,100,792	\$ 158,177,175	\$ 149,171,703

2018	2017	2016	2015	2014
\$ 131,413,415	\$ 130,292,101	\$ 129,784,532	\$ 127,517,196	\$ 125,996,209
2,564,540	2,643,794	2,551,809	2,710,345	2,949,379
-	-	-	274,611	279,711
1,083,745	3,136,405	3,456,399	3,366,857	3,313,360
5,385,697	7,019,048	7,059,979	2,167,987	908,928
3,030,046	4,632,752	4,548,447	4,408,786	4,178,747
4,458,157	3,958,499	3,783,150	4,096,322	3,876,794
1,191,637	1,776,648	1,633,627	1,432,052	1,200,239
1,320,611	3,103,998	3,502,886	8,336,609	3,423,574
(26,813,468)	(30,178,427)	(5,669,950)	(4,359,221)	231,265
123,634,380	126,384,818	150,650,879	149,951,544	146,358,206
19,707,001	19,018,635	17,624,079	16,719,350	16,273,676
527,151	507,060	266,611	539,295	366,247
9,049,992	8,116,888	8,399,468	8,207,223	7,606,200
29,284,144	27,642,583	26,290,158	25,465,868	24,246,123
151,120,416	149,310,736	147,408,611	144,236,546	142,269,885
19,561,584	26,778,204	26,802,908	27,332,864	20,496,979
(17,763,476)	(22,061,539)	2,729,518	3,848,002	7,837,465
\$ 152,918,524	\$ 154,027,401	\$ 176,941,037	\$ 175,417,412	\$ 170,604,329

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

	2023	2022	2021	2020	2019
Expenses:					
Governmental activities:					
General government:					
Legislative and executive	\$ 17,255,005	\$ 10,722,775	\$ 8,157,049	\$ 12,961,087	\$ 14,265,078
Judicial	8,463,834	5,983,009	4,014,694	7,574,044	8,221,810
Public safety	15,451,612	9,738,953	5,384,622	13,958,577	15,054,558
Public works	7,497,419	9,028,303	5,827,393	8,799,514	10,185,815
Health	20,207,979	19,036,311	13,450,386	13,547,856	15,986,418
Human services	38,936,354	30,778,588	23,787,050	34,305,670	40,077,829
Conservation and recreation	307,458	333,176	290,509	224,599	267,029
Interest and fiscal charges	454,070	372,643	315,195	451,838	689,796
Bond issuance costs	99,652	-	-	187,528	-
Total governmental activities expenses	108,673,383	85,993,758	61,226,898	92,010,713	104,748,333
Business-type activities:					
Sewer	3,268,177	2,846,986	2,380,773	3,035,453	3,276,181
Water	4,728,625	4,905,662	4,564,416	4,575,451	4,101,008
Geneva State Park Lodge	2,117,259	1,532,459	2,141,103	1,156,434	1,071,733
Total business-type activities expenses	10,114,061	9,285,107	9,086,292	8,767,338	8,448,922
Total primary government expenses	118,787,444	95,278,865	70,313,190	100,778,051	113,197,255
Program revenues:					
Governmental activities:					
Charges for services:					
General government:					
Legislative and executive	4,979,129	5,228,244	5,072,308	4,410,849	4,699,361
Judicial	1,670,716	1,574,446	1,616,224	1,534,591	1,909,355
Public safety	2,333,048	1,927,279	2,085,150	2,095,868	1,815,064
Public works	683,632	656,928	640,371	764,654	573,997
Health	859,148	943,135	805,902	763,009	802,869
Human services	4,900,551	4,448,022	4,543,412	4,291,982	4,233,054
Operating grants and contributions:					
General government:					
Legislative and executive	3,248,843	5,283,348	1,162,849	2,346,784	2,531,933
Judicial	4,420,745	5,411,216	1,438,980	1,584,647	954,400
Public safety	6,315,291	4,961,620	3,145,453	4,764,242	2,105,335
Public works	8,547,230	8,520,179	8,953,787	7,431,377	7,967,752
Health	8,732,511	11,267,453	8,462,033	5,902,202	7,703,003
Human services	29,085,563	26,137,260	24,320,684	24,518,783	25,027,440
Capital grants and contributions:					
General government:					
Legislative and executive	-	-	-	-	-
Judicial	-	500,000	-	-	-
Public works	2,799,461	1,457,021	-	451,489	1,552,193
Human services	250	-	-	-	244,311
Total governmental activities program revenues	\$ 78,576,118	\$ 78,316,151	\$ 62,247,153	\$ 60,860,477	\$ 62,120,067

2018	2017	2016	2015	2014
\$ 11,621,927	\$ 11,778,024	\$ 10,372,652	\$ 9,941,789	\$ 10,305,234
7,533,340	7,276,305	6,771,150	5,691,952	5,621,018
12,898,773	12,227,243	11,162,207	10,588,216	10,173,458
7,396,538	7,301,553	7,240,104	6,738,550	8,923,032
20,382,002	19,260,104	17,239,570	17,670,371	16,988,104
35,887,339	34,249,473	31,381,676	28,915,096	30,061,719
283,976	278,149	265,947	341,895	262,862
593,228	597,892	607,792	622,948	643,325
-	-	-	-	-
96,597,123	92,968,743	85,041,098	80,510,817	82,978,752
3,344,637	3,108,491	2,564,836	2,479,357	2,307,012
4,139,796	4,094,807	4,055,451	3,858,151	3,954,211
1,272,515	800,100	1,460,530	956,746	1,085,669
8,756,948	8,003,398	8,080,817	7,294,254	7,346,892
105,354,071	100,972,141	93,121,915	87,805,071	90,325,644
4,334,097	4,273,344	4,207,177	4,073,973	3,947,024
1,978,083	1,960,075	1,896,540	1,999,793	2,010,996
1,680,322	1,826,632	1,734,418	1,731,663	1,693,111
459,715	484,667	600,287	401,334	341,125
778,912	763,782	419,840	405,295	369,254
3,325,886	3,579,735	3,471,500	3,685,426	3,903,972
1,650,505	1,176,493	358,013	1,378,660	2,216,218
689,033	52,990	689,025	503,486	491,399
2,584,419	2,103,104	1,948,327	1,709,885	1,957,978
7,023,718	6,604,806	7,009,891	6,839,979	6,618,097
9,581,254	7,537,009	6,463,688	6,257,971	6,860,966
23,090,930	22,499,764	18,654,022	18,898,363	17,853,119
-	-	-	95,254	-
-	-	-	-	-
634,199	170,146	2,291,595	664,283	2,927,945
54,286	-	-	-	-
\$ 57,865,359	\$ 53,032,547	\$ 49,744,323	\$ 48,645,365	\$ 51,191,204

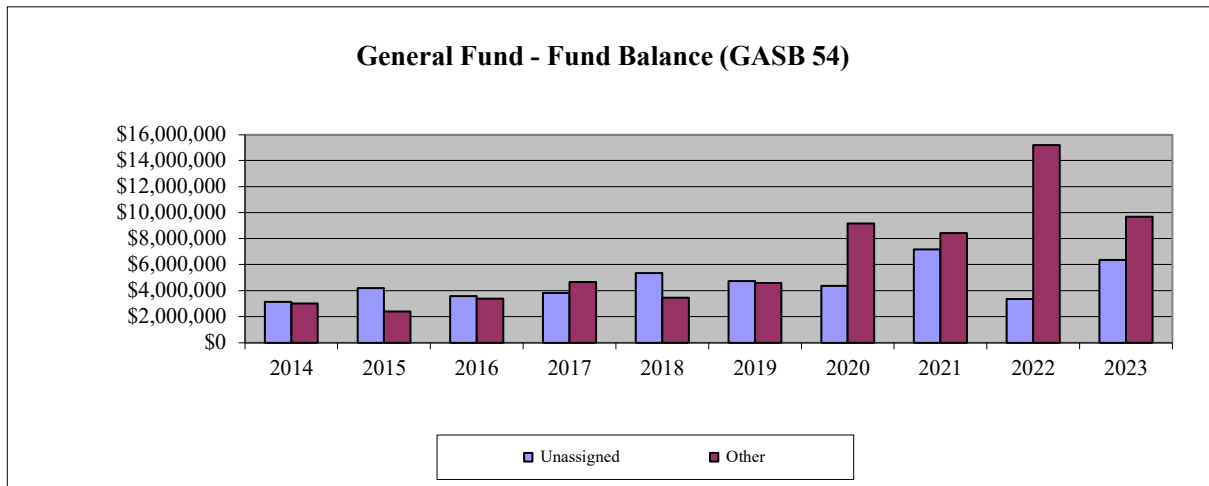
Ashtabula County, Ohio
Changes in Net Position (Continued)
Last Ten Years
(accrual basis of accounting)

	2023	2022	2021	2020	2019
Business-type activities:					
Charges for services					
Sewer	\$ 3,518,113	\$ 3,087,801	\$ 3,187,970	\$ 2,950,697	\$ 3,164,975
Water	5,837,901	4,965,297	4,843,625	4,498,570	4,655,535
Geneva State Park Lodge	-	220,856	238,990	120,346	196,803
Operating grants and contributions	1,091,119	948,714	1,589,014	397,761	571,895
Capital grants and contributions	2,304,257	31,909	40,258	586,486	347,891
Total business-type activities					
program revenues	12,751,390	9,254,577	9,899,857	8,553,860	8,937,099
Total primary government					
program revenues	91,327,508	87,570,728	72,147,010	69,414,337	71,057,166
Net (expense)/revenue:					
Governmental activities	(30,097,265)	(7,677,607)	1,020,255	(31,150,236)	(42,628,266)
Business-type activities	2,637,329	(30,530)	813,565	(213,478)	488,177
Total primary government					
net (expense)/revenue	(27,459,936)	(7,708,137)	1,833,820	(31,363,714)	(42,140,089)
General revenues and other changes in net position:					
Governmental activities:					
Property taxes levied for:					
General purposes	3,943,251	4,107,453	3,506,245	3,212,616	3,170,974
Health	7,742,522	7,990,562	7,759,533	7,449,322	7,395,475
Human services	4,567,809	5,689,178	5,576,290	5,394,338	5,297,219
Debt service	518,911	494,989	966,691	886,367	874,090
Permissive sales tax imposed for:					
General purposes	14,115,841	14,075,059	13,592,358	12,190,522	11,110,293
Grants and entitlements not					
restricted to specific programs	4,524,570	4,273,755	4,316,091	3,777,682	3,994,281
Investment earnings	5,464,434	(1,821,149)	(164,439)	722,495	1,561,777
Miscellaneous	6,142,176	4,843,925	4,624,850	4,724,507	4,397,834
Transfers & contributions	1,263,481	47,355	(821,778)	(1,864,007)	(499,706)
Total governmental activities	48,282,995	39,701,127	39,355,841	36,493,842	37,302,237
Business-type activities:					
Investment earnings	249,523	119,354	3,362	24,366	74,605
Miscellaneous	584,291	1,499,658	858,816	241,578	466,720
Bed tax	-	50,000	50,000	50,000	50,000
Transfers & contributions	(1,263,481)	(47,355)	821,778	1,864,007	499,706
Total business-type activities	(429,667)	1,621,657	1,733,956	2,179,951	1,091,031
Total primary government	47,853,328	41,322,784	41,089,797	38,673,793	38,393,268
Change in net position:					
Governmental activities	18,185,730	32,023,520	40,376,096	5,343,606	(5,326,029)
Business-type activities	2,207,662	1,591,127	2,547,521	1,966,473	1,579,208
Total primary government					
change in net position	\$ 20,393,392	\$ 33,614,647	\$ 42,923,617	\$ 7,310,079	\$ (3,746,821)

2018	2017	2016	2015	2014
\$ 3,275,763	\$ 2,928,483	\$ 2,489,085	\$ 2,606,953	\$ 3,043,091
4,357,011	4,237,632	4,066,332	4,236,116	4,111,987
163,357	141,667	91,470	-	-
524,373	355,094	492,624	514,160	380,100
787,383	1,035,389	778,750	236,881	200,010
9,107,887	8,698,265	7,918,261	7,594,110	7,735,188
66,973,246	8,698,265	57,662,584	56,239,475	58,926,392
(38,731,764)	(39,936,196)	(35,296,775)	(31,865,452)	(31,787,548)
350,939	694,867	(162,556)	299,856	388,296
(38,380,825)	(39,241,329)	(35,459,331)	(31,565,596)	(31,399,252)
3,071,233	3,076,345	3,153,806	3,140,155	3,173,122
7,012,532	7,308,470	7,461,680	6,938,577	6,917,699
5,142,180	5,286,059	5,413,836	5,000,933	4,212,299
846,968	848,601	869,375	866,359	875,312
10,518,656	10,398,537	10,802,770	10,852,990	11,232,889
4,203,223	7,259,188	4,629,724	4,931,901	5,140,961
927,002	558,173	198,544	405,953	469,420
4,816,304	4,792,630	4,074,542	3,919,422	4,162,940
(556,772)	(990,961)	(608,167)	(597,500)	(554,800)
35,981,326	38,537,042	35,996,110	35,458,790	35,629,842
60,174	33,169	14,155	6,255	5,623
623,676	205,489	314,524	266,134	264,302
50,000	50,000	50,000	50,000	50,000
556,772	990,961	608,167	597,500	554,800
1,290,622	1,279,619	986,846	919,889	874,725
37,271,948	39,816,661	36,982,956	36,378,679	36,504,567
(2,750,438)	(1,399,154)	699,335	3,593,338	3,842,294
1,641,561	1,974,486	824,290	1,219,745	1,263,021
\$ (1,108,877)	\$ 575,332	\$ 1,523,625	\$ 4,813,083	\$ 5,105,315

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

	2023	2022	2021	2020	2019
General fund:					
Nonspendable	\$ 902,956	\$ 1,031,031	\$ 761,207	\$ 744,880	\$ 794,510
Committed	8,246,881	13,306,610	7,330,981	6,411,412	2,159,002
Assigned	518,358	853,907	326,749	2,008,410	1,619,475
Unassigned	6,363,802	3,347,334	7,164,761	4,360,299	4,739,030
<i>Total general fund</i>	<u>16,031,997</u>	<u>18,538,882</u>	<u>15,583,698</u>	<u>13,525,001</u>	<u>9,312,017</u>
All other governmental funds:					
Nonspendable	\$ 3,262,796	\$ 3,240,559	\$ 2,557,242	\$ 1,463,074	\$ 1,988,994
Restricted	59,340,153	54,997,715	52,199,464	46,404,760	39,310,049
Committed	1,087,200	956,868	826,059	869,014	556,414
Assigned	17,751,683	4,092,000	-	-	-
Unassigned (deficit)	(5,615)	(1,645)	(26,548)	(26,266)	(39,402)
<i>Total all other governmental funds</i>	<u>81,436,217</u>	<u>63,285,497</u>	<u>55,556,217</u>	<u>48,710,582</u>	<u>41,816,055</u>
<i>Total governmental funds</i>	<u>\$ 97,468,214</u>	<u>\$ 81,824,379</u>	<u>\$ 71,139,915</u>	<u>\$ 62,235,583</u>	<u>\$ 51,128,072</u>



2018	2017	2016	2015	2014
\$ 638,356	\$ 544,733	\$ 503,102	\$ 733,582	\$ 715,696
1,666,255	1,035,345	1,072,642	742,521	615,075
1,135,708	3,080,412	1,810,896	904,095	1,666,129
5,340,394	3,824,615	3,580,816	4,198,410	3,135,762
8,780,713	8,485,105	6,967,456	6,578,608	6,132,662
\$ 2,008,637	\$ 2,238,653	\$ 2,529,353	\$ 2,490,116	\$ 2,617,389
35,189,356	34,328,114	31,490,274	31,503,253	30,658,848
491,429	427,891	557,024	493,522	630,272
-	-	-	-	-
(62,872)	(30,903)	(25,512)	(17,007)	(29,938)
37,626,550	36,963,755	34,551,139	34,469,884	33,876,571
\$ 46,407,263	\$ 45,448,860	\$ 41,518,595	\$ 41,048,492	\$ 40,009,233

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

	2023	2022	2021	2020	2019
Revenues:					
Property and other local taxes	\$ 17,948,851	\$ 18,714,497	\$ 18,377,994	\$ 17,508,932	\$ 17,403,067
Permissive sales taxes	14,154,018	13,961,099	13,474,523	12,015,280	10,827,370
Charges for services	12,452,632	12,408,352	11,649,566	11,122,928	11,553,942
Licenses and permits	103,867	178,437	267,276	266,473	169,285
Fines and forfeitures	719,800	730,516	719,195	701,784	782,037
Intergovernmental	66,299,603	64,932,182	51,416,641	52,691,689	49,917,655
Special assessments	441,814	425,246	432,529	426,506	422,326
Interest	6,063,005	(1,736,293)	(74,919)	925,962	1,791,104
Contributions and donations	151,531	144,540	205,856	201,596	70,253
Other	7,129,969	5,432,223	5,570,311	5,630,185	5,016,956
<i>Total revenues</i>	<u>125,465,090</u>	<u>115,190,799</u>	<u>102,038,972</u>	<u>101,491,335</u>	<u>97,953,995</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	16,507,095	11,982,974	11,810,148	12,139,982	12,110,867
Judicial	8,240,140	7,577,441	6,894,568	7,197,532	6,838,417
Public safety	15,358,883	13,385,796	12,177,275	12,927,181	11,775,484
Public works	11,635,801	10,435,142	7,818,761	8,683,466	9,811,672
Health	20,238,683	20,531,050	16,781,346	13,271,247	15,049,417
Human services	38,153,343	35,343,886	33,095,171	33,179,983	35,846,207
Conservation and recreation	307,458	333,176	290,509	224,599	267,029
Capital outlay	2,158,732	2,831,688	1,610,019	1,784,863	4,311,986
Debt service:					
Principal retirement	2,402,915	1,762,583	1,800,786	1,600,237	1,451,347
Interest and fiscal charges	296,456	327,168	306,385	504,940	703,074
Bond issuance costs	114,386	-	-	219,229	-
<i>Total expenditures</i>	<u>115,413,892</u>	<u>104,510,904</u>	<u>92,584,968</u>	<u>91,733,259</u>	<u>98,165,500</u>
Excess of revenues over (under) expenditures	<u>10,051,198</u>	<u>10,679,895</u>	<u>9,454,004</u>	<u>9,758,076</u>	<u>(211,505)</u>
Other financing sources (uses):					
Inception of capital lease	-	-	-	-	-
Proceeds of refunding bonds issued	-	-	-	13,810,000	-
Premium on bonds issued	159,365	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	(13,589,737)	-
Lease purchase agreement	-	-	-	-	5,195,220
Proceeds of bonds	4,225,000	-	-	-	-
Proceeds of loans	-	-	263,606	-	240,000
Proceeds of notes	-	-	-	-	-
Contributions to lodge	(546,967)	(535,357)	(449,278)	(309,721)	(374,706)
Proceeds from sale of capital assets	-	-	8,500	-	-
Transfers in	20,661,331	10,254,967	4,569,162	4,162,026	2,427,999
Transfers out	(18,906,092)	(9,715,041)	(4,941,662)	(4,418,526)	(2,556,199)
<i>Total other financing sources (uses)</i>	<u>5,592,637</u>	<u>4,569</u>	<u>(549,672)</u>	<u>(345,958)</u>	<u>4,932,314</u>
Extraordinary item	-	-	-	-	-
Net change in fund balances	<u>\$ 15,643,835</u>	<u>\$ 10,684,464</u>	<u>\$ 8,904,332</u>	<u>\$ 9,412,118</u>	<u>\$ 4,720,809</u>
Debt service as a percentage of noncapital expenditures	2.5%	2.1%	2.3%	2.6%	2.3%

2018	2017	2016	2015	2014
\$ 16,995,673	\$ 17,348,251	\$ 17,007,843	\$ 16,020,699	\$ 15,161,402
10,507,796	10,572,193	10,851,793	10,698,746	10,252,269
11,236,540	11,586,752	11,257,666	11,221,217	11,452,457
189,113	187,254	184,926	165,321	118,556
731,958	666,805	679,637	709,779	670,520
48,646,421	46,879,145	41,952,427	40,866,642	42,472,247
413,081	202,851	375,950	414,862	259,586
1,048,176	676,026	339,569	560,758	570,931
61,353	36,377	15,792	35,626	12,964
4,458,572	4,377,968	3,540,905	3,424,393	3,593,207
94,288,683	92,533,622	86,206,508	84,118,043	84,564,139

10,532,920	10,494,983	9,530,818	9,982,748	10,030,820
6,962,611	6,600,477	6,525,163	5,726,483	5,575,064
11,551,865	11,585,961	10,369,195	10,696,424	10,398,540
7,903,113	6,791,089	9,623,308	7,688,252	10,133,780
19,644,815	18,000,216	17,123,492	17,176,128	16,657,254
33,852,331	32,740,885	30,016,071	28,892,652	29,695,371
283,976	278,149	265,947	341,895	262,862
471,165	304,047	565,683	473,944	1,299,800
1,154,419	959,091	964,438	960,608	953,502
621,898	624,222	637,715	653,897	673,388
-	-	-	-	-
92,979,113	88,379,120	85,621,830	82,593,031	85,680,381

1,309,570	4,154,502	584,678	1,525,012	(1,116,242)
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-	-	-	150,625	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	900,000	-	-	-
229,405	-	100,000	50,000	-
-	-	375,000	-	-
(356,772)	(481,711)	(297,168)	(250,000)	(250,000)
-	2,350	90,647	11,122	9,382
1,947,728	1,444,048	1,581,480	1,725,477	1,926,864
(2,171,528)	(2,088,924)	(1,964,534)	(2,172,977)	(2,336,464)
(351,167)	(224,237)	(114,575)	(485,753)	(650,218)

-	-	-	-	-
\$ 958,403	\$ 3,930,265	\$ 470,103	\$ 1,039,259	\$ (1,766,460)

1.9%

1.8%

1.9%

2.0%

1.9%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2023	\$ 1,555,785,260	\$ 335,003,100	\$ 5,402,252,457	\$ 180,005,230	\$ 204,551,398
2022	1,544,547,430	335,356,070	5,371,152,857	156,977,660	178,383,705
2021	1,535,348,190	326,612,940	5,319,888,943	151,429,300	172,078,750
2020	1,435,262,840	308,883,420	4,983,275,029	141,219,710	160,476,943
2019	1,430,169,570	336,405,010	5,047,355,943	133,611,280	151,831,000
2018	1,436,786,980	331,749,190	5,052,960,486	127,694,570	145,107,466
2017	1,381,487,020	315,092,850	4,847,371,057	115,040,940	130,728,341
2016	1,380,084,800	329,755,950	4,885,259,286	110,918,420	126,043,659
2015	1,377,097,030	320,880,580	4,851,364,600	107,950,050	122,670,511
2014	1,359,475,900	356,435,870	4,902,605,057	98,378,680	111,793,955

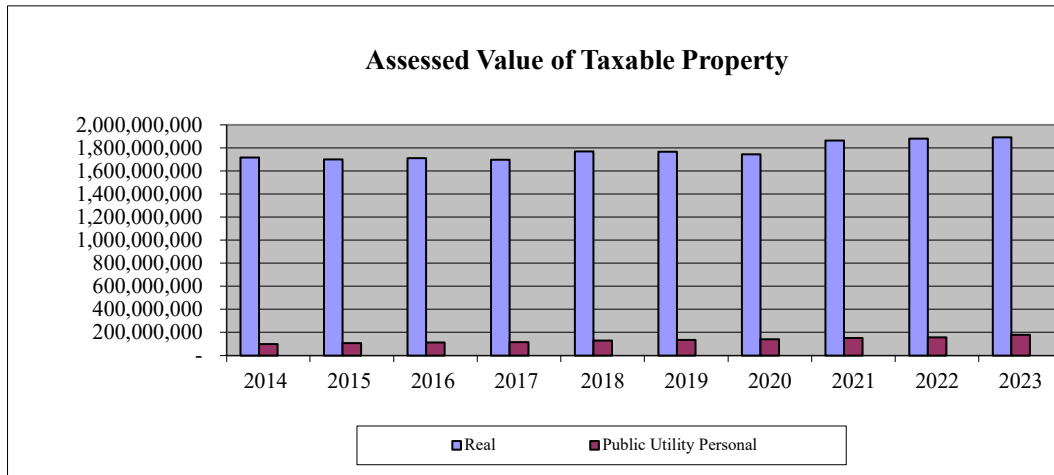
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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

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

Assessed Value	Total		Weighted Average Tax Rate
	Estimated Actual Value	Ratio	
\$ 2,070,793,590	\$ 5,606,803,855	36.93%	9.337716
2,036,881,160	5,549,536,562	36.70%	9.795538
2,013,390,430	5,491,967,693	36.66%	9.786498
1,885,365,970	5,143,751,972	36.65%	10.184326
1,900,185,860	5,199,186,943	36.55%	10.189303
1,896,230,740	5,198,067,952	36.48%	10.159228
1,811,620,810	4,978,099,398	36.39%	10.328169
1,820,759,170	5,011,302,945	36.33%	10.314494
1,805,927,660	4,974,035,111	36.31%	9.814403
1,814,290,450	5,014,399,012	36.18%	9.825686



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

Collection Year	2023	2022	2021	2020	2019
Unvoted Millage					
Operating	\$ 2.217	\$ 2.217	\$ 1.97	\$ 1.97	\$ 1.97
Debt	0.293	0.293	0.54	0.54	0.54
Voted Millage - by levy					
1985 MHRS (648 Board) Operating - 5 years					
Residential/Agricultural Real	-	-	-	-	-
Commercial/Industrial and Public Utility Real	-	-	-	-	-
General Business and Public Utility Personal	-	-	-	-	-
1990 MRDD (169 Board) Operating - 5 years					
Residential/Agricultural Real	0.206670	0.207359	0.207442	0.221161	0.221033
Commercial/Industrial and Public Utility Real	0.376467	0.375167	0.374487	0.387985	0.386146
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	0.813111	0.815823	0.816151	0.870125	0.869625
Commercial/Industrial and Public Utility Real	1.231323	1.227069	1.224846	1.268995	1.262982
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	1.222724	1.226802	1.227296	1.308460	1.307708
Commercial/Industrial and Public Utility Real	1.851614	1.845218	1.841874	1.908264	1.899222
General Business and Public Utility Personal	2.00	2.00	2.00	2.00	2.00
2000 Senior Services - 5 years					
Residential/Agricultural Real	-	-	-	-	-
Commercial/Industrial and Public Utility Real	-	-	-	-	-
General Business and Public Utility Personal	-	-	-	-	-
2003 MRDD (169 Board) Operating - 7 years					
Residential/Agricultural Real	1.099703	1.103371	1.103817	1.176815	1.176138
Commercial/Industrial and Public Utility Real	1.290516	1.286058	1.283727	1.330000	1.330000
General Business and Public Utility Personal	1.33	1.33	1.33	1.33	1.33
2007 Children Services Operating - 5 years					
Residential/Agricultural Real	1.584562	1.589847	1.590489	1.695673	1.694698
Commercial/Industrial and Public Utility Real	1.698047	1.692181	1.689115	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	-	0.454242	0.454425	0.484478	0.484199
Commercial/Industrial and Public Utility Real	-	0.483480	0.482604	0.500000	0.500000
General Business and Public Utility Personal	-	0.50	0.50	0.50	0.50

2018	2017	2016	2015	2014
\$ 1.97 0.54	\$ 1.97 0.54	\$ 1.97 0.54	\$ 1.97 0.54	\$ 1.97 0.54
-	-	-	0.271131	0.273894
-	-	-	0.444237	0.407394
-	-	-	0.60	0.60
0.220368	0.227455	0.226800	0.225942	0.228245
0.383121	0.383892	0.378566	0.373731	0.342735
0.50	0.50	0.50	0.50	0.50
0.867009	0.894890	0.892312	0.888938	0.898000
1.253087	1.255610	1.238191	1.222376	1.120997
1.33	1.33	1.33	1.33	1.33
1.303774	1.345700	1.341824	1.336750	1.350376
1.884342	1.888136	1.861942	1.838160	1.685710
2.00	2.00	2.00	2.00	2.00
-	-	-	0.768323	0.776155
-	-	-	0.919080	0.842855
-	-	-	1.00	1.00
1.172601	1.210309	1.206823	1.202260	1.214516
1.327326	1.330000	1.330000	1.330000	1.302540
1.33	1.33	1.33	1.33	1.33
1.689602	1.743936	1.738913	1.732339	1.750000
1.746482	1.750000	1.750000	1.750000	1.750000
1.75	1.75	1.75	1.75	1.75
0.482743	0.498267	0.496832	0.494954	-
0.498995	0.500000	0.500000	0.500000	-
0.50	0.50	0.50	0.50	-

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

Collection Year	2023	2022	2021	2020	2019
Voted Millage - by levy					
2015 MHRS (648 Board) Operating - 5 years					
Residential/Agricultural Real	\$ 0.545167	\$ 0.546986	\$ 0.547207	\$ 0.583395	\$ 0.583060
Commercial/Industrial and Public Utility Real	0.582187	0.580176	0.579125	0.600000	0.600000
General Business and Public Utility Personal	0.60	0.60	0.60	0.60	0.60
2015 Senior Services - 5 years					
Residential/Agricultural Real	0.908613	0.911644	0.912012	0.972326	0.971767
Commercial/Industrial and Public Utility Real	0.970313	0.966961	0.965209	1.000000	1.000000
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	1.00
Total voted millage by type of property					
Residential/Agricultural Real	6.380550	6.856074	6.858839	7.312433	7.308228
Commercial/Industrial and Public Utility Real	8.000467	8.456310	8.440987	8.745244	8.728350
General Business and Public Utility Personal	8.51	9.01	9.01	9.01	9.01
Total millage by type of property					
Residential/Agricultural Real	8.890550	9.366074	9.368839	9.822433	9.818228
Commercial/Industrial and Public Utility Real	10.510467	10.966310	10.950987	11.255244	11.238350
General Business and Public Utility Personal	11.02	11.52	11.52	11.52	11.52

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

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

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

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

2018	2017	2016	2015	2014
\$ 0.581306	\$ 0.600000	\$ 0.600000	\$ -	\$ -
0.598794	0.600000	0.600000	-	-
0.60	0.60	0.60	-	-
0.968844	1.000000	1.000000	-	-
0.997990	1.000000	1.000000	-	-
1.00	1.00	1.00	-	-
7.286247	7.520557	7.503504	6.920637	6.491186
8.690137	8.707638	8.658699	8.377584	7.452231
9.01	9.01	9.01	9.01	8.51
9.796247	10.030557	10.013504	9.430637	9.001186
11.200137	11.217638	11.168699	10.887584	9.962231
11.52	11.52	11.52	11.52	11.02

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

Collection Year	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<i>In County School Districts:</i>										
Ashtabula Area City Schools	\$ 48.55	\$ 48.55	\$ 49.55	\$ 49.55	\$ 49.55	\$ 49.15	\$ 50.85	\$ 50.85	\$ 50.85	\$ 50.85
Buckeye Local Schools	45.31	45.31	45.31	45.31	45.31	45.31	45.31	45.31	45.21	45.21
Conneaut Area City Schools	39.84	40.59	40.59	40.59	40.59	40.59	36.39	36.39	36.39	36.39
Geneva Area City Schools	50.24	50.24	50.24	50.24	50.24	50.24	50.74	50.74	50.74	50.74
Grand Valley Local Schools	45.01	45.01	45.51	45.51	45.51	45.51	48.01	48.01	48.01	48.01
Jefferson Area Local Schools	51.37	51.37	51.37	51.37	51.37	51.37	52.73	52.73	52.73	52.73
Pymatuning Valley Local Schools	31.53	33.23	33.23	33.33	33.33	33.33	34.73	34.93	34.13	35.03
<i>Out of County School Districts:</i>										
Berkshire Local Schools*	-	-	-	-	-	-	52.30	50.20	50.20	50.20
<i>Joint Vocational School Districts:</i>										
Joint Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<i>School Financing District:</i>										
Ashtabula County	1.50	1.50	1.50	1.50	-	-	-	-	-	-
<i>Cities:</i>										
Ashtabula	17.31	17.31	17.31	17.31	13.31	13.31	13.31	11.81	11.81	9.31
Conneaut	14.38	14.38	14.38	12.88	12.88	12.88	12.88	13.51	9.91	9.91
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
<i>Villages:</i>										
Andover	11.85	11.85	11.85	11.85	11.85	11.85	11.85	11.85	11.35	11.35
Geneva-on-the-Lake	16.23	17.93	17.93	16.23	16.23	15.33	15.33	15.33	13.83	13.83
Jefferson	11.03	9.53	9.53	9.53	9.53	9.53	8.53	8.53	8.53	8.53
North Kingsville	5.18	5.18	5.68	5.88	5.88	6.28	6.28	6.28	6.28	6.28
Roaming Shores	9.50	9.50	9.50	8.50	10.00	10.00	10.00	10.00	10.40	7.40
Rock Creek	8.88	8.88	8.88	8.88	10.38	10.38	10.38	10.38	10.38	8.88
Orwell	7.06	7.06	7.06	7.06	7.06	7.06	7.06	5.06	5.06	5.06
<i>Townships:</i>										
Andover	1.20	1.20	1.20	1.35	1.35	1.35	1.35	1.35	0.85	0.85
Andover (Excluding Vill)	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48
Ashtabula	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	22.01	22.01	22.01	22.01	22.01	19.01	19.01	19.01	19.01	18.01
Austinburg	9.73	9.98	9.98	9.98	9.98	9.98	8.98	8.98	8.98	8.98
Cherry Valley	5.08	7.08	7.08	6.08	6.08	6.08	7.08	7.08	7.08	7.08
Colebrook	11.43	11.43	11.43	11.43	11.43	10.13	10.13	10.13	8.23	8.23
Denmark	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39
Dorset	10.98	10.98	10.98	10.98	9.98	9.98	9.98	9.98	9.98	9.98
Geneva	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	9.39	9.39	9.39	9.39	9.39	9.39	8.39	8.39	8.39	8.39
Harpersfield	8.98	9.48	9.48	9.58	9.38	8.88	8.38	8.38	8.38	8.18
Hartsgrove	13.38	13.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38
Jefferson	2.50	2.50	2.50	2.50	2.50	2.50	2.50	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	14.18	13.68	13.68	13.68	13.68	13.68	13.68	15.18	15.18	15.18
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	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Monroe	13.68	13.68	13.68	13.68	13.68	13.68	13.68	13.68	13.68	13.68
Morgan	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Villages)	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42
Orwell (Excluding Vill)	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Pierpont	13.18	13.18	13.18	11.68	11.68	11.68	11.68	11.68	11.68	11.68
Plymouth	17.78	17.78	12.78	12.78	12.78	12.78	12.78	12.78	12.78	11.28
Richmond	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08
Rome	3.98	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	16.61	16.61	16.61	13.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	10.68	10.68	10.68	10.68	10.68	9.68	9.68	9.68	9.68	9.68
Trumbull	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Wayne	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58
Williamsfield	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44
Windsor	16.98	16.98	16.98	16.98	15.98	15.98	15.98	14.98	14.98	14.98
<i>Ambulance Districts</i>										
Jefferson Ambulance District	5.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Northwest Ambulance District	4.25	4.25	4.25	4.25	3.50	3.50	3.50	3.50	3.50	3.50
South Central Ambulance District	3.00	3.00	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
<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	2.40	2.14	2.14	2.14	1.14	1.14	1.14	1.14	1.14	1.14
Geneva Township	1.67	1.67	1.67	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	1.12	1.12	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Ashtabula County Metro Parks	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-
<i>Cemeteries</i>										
Geneva Union	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	0.64
Jefferson Oakdale Union	1.00	1.00	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<i>Libraries</i>										
Andover Public Library	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Ashtabula Co District Library	1.50	1.50	1.50	1.50	1.25	1.25	1.25	1.25	1.25	1.25
Conneaut Public Library	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	-
Grand Valley Public Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Harbor Topky Library	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Kingsville Public Library	2.50	2.50	2.50	2.50	2.50	2.50	1.00	1.00	1.00	1.00
Rock Creek Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	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.

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

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

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2023	\$ -	\$ -	n/a	\$ -	\$ -	n/a
2022	-	-	n/a	-	-	n/a
2021	-	-	n/a	-	-	n/a
2020	-	-	n/a	-	-	n/a
2019	-	-	n/a	-	-	n/a
2018	-	-	n/a	-	-	n/a
2017	-	-	n/a	-	-	n/a
2016	-	-	n/a	-	-	n/a
2015	-	-	n/a	1,687	1,687	n/a
2014	-	-	n/a	3,517	3,517	n/a

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
2023	\$19,325,716	\$ 18,773,873	97.14%	\$ 1,000,845	\$19,774,718	102.32%	\$ 521,807	2.7%
2022	19,965,915	19,137,463	95.85%	700,803	19,838,266	99.36%	805,550	4.0%
2021	19,757,691	19,202,360	97.19%	698,855	19,901,215	100.73%	935,550	4.7%
2020	19,310,773	18,650,564	96.58%	650,626	19,301,190	99.95%	974,006	5.0%
2019	19,155,732	18,232,861	95.18%	317,089	18,549,950	96.84%	1,500,940	7.8%
2018	19,291,645	18,232,861	94.51%	855,624	19,088,485	98.95%	2,143,129	11.1%
2017	19,042,162	17,918,712	94.10%	679,148	18,597,860	97.67%	2,093,714	11.0%
2016	18,870,933	17,869,060	94.69%	727,460	18,596,520	98.55%	1,866,315	9.9%
2015	17,940,576	16,944,760	94.45%	704,388	17,649,148	98.38%	1,669,500	9.3%
2014	16,901,274	15,854,683	93.81%	766,305	16,620,988	98.34%	1,615,712	9.6%

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**2023 and 2014 (1)*

Name of Taxpayer	2023	
	Assessed Value	Percent of Real Property Assessed Value
Corrections Corporation of America	\$ 25,051,460	1.32%
Norfolk Southern Combined	5,399,260	0.29%
Sanifill of Ohio, Inc.	5,238,510	0.28%
Saybrook Investment Corporation	4,367,620	0.23%
Sal Asset Holdings LLC	4,232,340	0.22%
Pinney Dock	4,140,860	0.22%
Geneva Owner LLC	2,929,440	0.15%
Cristal USA, Inc.	2,887,440	0.15%
Wal-Mart Real Estate	2,769,170	0.15%
Ineos Pigments	2,668,520	0.14%
Totals	\$ 59,684,620	3.15%
Total Assessed Valuation	\$ 1,890,788,360	
Name of Taxpayer	2014	
	Assessed Value	Percent of Real Property Assessed Value
CCA Western Properties, Inc.	\$ 25,049,150	1.46%
Millennium Inorganic Chemicals	4,554,010	0.27%
Saybrook Investment Corporation	4,443,150	0.26%
U.S. Bank National Association	3,850,020	0.22%
Pinney Dock	3,845,000	0.22%
First Energy Generation	3,044,270	0.18%
Wal-Mart Real Estate	2,500,610	0.15%
Lowe's Home Centers, Inc.	2,047,500	0.12%
Sanifill of Ohio Inc.	2,004,470	0.12%
E & L Investors	1,781,380	0.10%
Totals	\$ 53,119,560	3.10%
Total Assessed Valuation	\$ 1,715,911,770	

(1) The amounts presented represent the assessed values upon which 2023 and 2014 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2023 and 2014 (1)

Name of Taxpayer	2023	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$ 69,605,310	38.67%
American Transmission System	61,754,070	34.31%
The Aqua Ohio Water Company	21,941,360	12.19%
East Ohio Gas/Dominion East Ohio	13,564,480	7.54%
Ohio Edison	10,443,480	5.80%
Northeast Ohio Natural Gas Corp.	938,060	0.52%
Bank of America Leasing & Capital	376,800	0.21%
Madison Kent State University Solar One	372,870	0.21%
Eastern Natural Gas Co.	136,370	0.08%
Columbia Gas Trans. Corp.	79,340	0.04%
Total	<u>\$ 179,212,140</u>	<u>99.57%</u>
Total Assessed Valuation	<u>\$ 180,005,230</u>	

Name of Taxpayer	2014	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$ 52,514,500	53.38%
The Aqua Ohio Water Company	20,312,090	20.65%
Ohio Edison	7,567,840	7.69%
East Ohio Gas/Dominion East Ohio	7,451,000	7.57%
American Transmission System	6,182,410	6.28%
First Energy Generation	3,376,220	3.43%
Orwell Natural Gas Co. Inc.	683,310	0.69%
Eastern Natural Gas Co.	69,990	0.07%
Camplands Water LLC	54,710	0.06%
Columbia Gas Trans. Corp.	18,430	0.02%
Total	<u>\$ 98,230,500</u>	<u>99.84%</u>
Total Assessed Valuation	<u>\$ 98,378,680</u>	

(1) The amounts presented represent the assessed values upon which 2023 and 2014 collections were based.

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

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

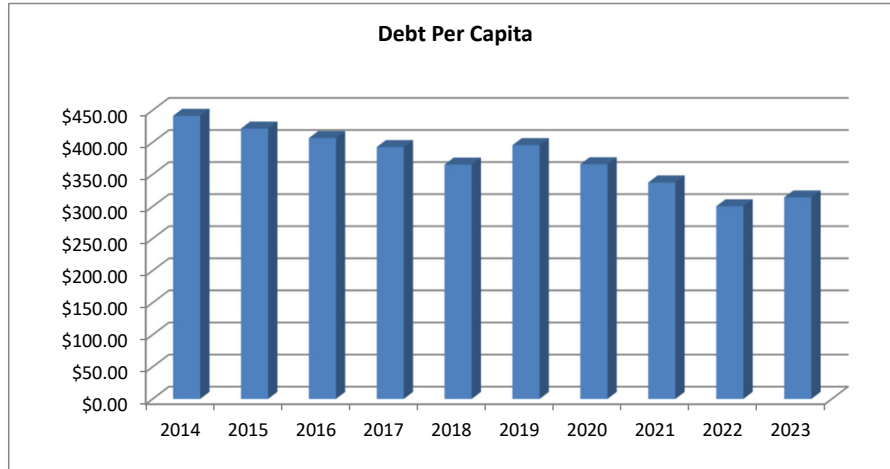
Year	Governmental Activities				Business-Type Activities		
	General Obligation Bonds	OPWC Loans Payable	Lease Purchase Agreement	Other	Revenue Bonds	OWDA Loans	OPWC Loans
2023	\$ 15,750,000	\$ 65,000	\$ 2,586,614	\$ 249,129	\$ 2,884,000	\$ 7,788,092	\$ 1,099,416
2022	12,290,000	70,000	4,003,317	422,590	2,976,000	8,150,901	1,215,295
2021	13,500,000	108,750	4,301,694	572,488	4,836,610	8,243,288	1,188,657
2020	14,753,974	148,535	4,590,606	496,893	5,652,191	8,816,375	1,062,465
2019	15,342,199	148,535	4,870,352	860,043	6,443,772	9,366,781	1,178,201
2018	16,352,607	168,428	-	733,422	7,211,352	9,679,244	1,136,773
2017	17,391,583	188,321	-	1,025,565	7,948,933	10,436,027	985,268
2016	17,342,885	208,214	-	1,184,379	8,933,714	11,162,549	1,094,629
2015	18,186,572	133,107	-	867,889	9,650,095	11,860,055	865,428
2014	19,027,702	106,750	-	788,880	10,355,675	12,529,737	950,545

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

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

n/a indicates that the information was not available.

Equipment Loan	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ -	\$ 30,422,251	0.62%	\$ 314.13
-	29,128,103	0.60%	300.25
84,135	32,835,622	n/a	337.34
168,269	35,689,308	0.85%	365.77
252,403	38,462,286	0.99%	395.54
336,537	35,618,363	0.95%	365.34
420,671	38,396,368	1.06%	392.57
-	39,926,370	1.18%	406.45
-	41,563,146	1.23%	421.40
-	43,759,289	1.29%	441.23



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
2023	96,845	\$ 5,606,803,855	\$ 15,750,000	0.281%	\$ 162.63
2022	97,014	5,549,536,562	12,290,000	0.221%	126.68
2021	97,337	5,491,967,693	13,500,000	0.246%	138.69
2020	97,574	5,143,751,972	14,753,974	0.287%	151.21
2019	97,241	5,199,186,943	15,342,199	0.295%	157.78
2018	97,493	5,198,067,952	16,352,607	0.315%	167.73
2017	97,807	4,978,099,398	17,391,583	0.349%	177.82
2016	98,231	5,011,302,945	17,342,885	0.346%	176.55
2015	98,632	4,974,035,111	18,186,572	0.366%	184.39
2014	99,175	5,014,399,012	19,027,702	0.379%	191.86

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, 2023

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
Direct - Ashtabula County			
General Obligation Bonds	\$ 15,750,000	100.00%	\$ 15,750,000
OPWC Loans	65,000	100.00%	65,000
Long-term Notes	21,925	100.00%	21,925
County Loans	65,901	100.00%	65,901
Lease Purchase Agreement	2,586,614	100.00%	2,586,614
Total Direct - Ashtabula County	18,489,440		18,489,440
Overlapping			
Cities Wholly Within the County	12,131,691	100.00%	12,131,691
Villages Wholly Within the County	10,898,782	100.00%	10,898,782
Townships Wholly Within the County	7,199,622	100.00%	7,199,622
School Districts Wholly Within the County	37,681,943	100.00%	37,681,943
Park Districts Wholly Within the County	1,732,522	100.00%	1,732,522
Total Overlapping	69,644,560		69,644,560
Totals	\$ 88,134,000		\$ 88,134,000

Source: Ashtabula County Auditor

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

	2023	2022	2021	2020	2019
Tax Valuation	<u>\$ 2,070,793,590</u>	<u>\$ 2,036,881,160</u>	<u>\$ 2,013,390,430</u>	<u>\$ 1,885,365,970</u>	<u>\$ 1,900,185,860</u>
Debt Limit (1)	<u>50,269,840</u>	<u>49,422,029</u>	<u>48,834,761</u>	<u>45,634,149</u>	<u>46,004,647</u>
General Bonded Outstanding					
General Obligation Bonds	12,730,000	9,030,000	10,010,000	11,208,974	11,702,199
Exempt General Obligation Bonds	3,020,000	3,260,000	3,490,000	3,545,000	3,640,000
Revenue Bonds	2,884,000	2,976,000	4,836,610	5,652,191	6,443,772
OWDA Loans	7,788,092	8,150,901	8,243,288	8,816,375	9,366,781
OPWC Loans	1,164,416	1,285,295	1,188,657	1,211,000	1,326,736
503 Corporation Loan	59,237	89,196	118,858	148,226	177,304
Lease Purchase Agreement	2,586,614	4,003,317	4,301,694	4,590,606	4,870,352
Notes	87,826	274,079	459,873	438,988	375,401
Total	<u>30,320,185</u>	<u>29,068,788</u>	<u>32,648,980</u>	<u>35,611,360</u>	<u>37,902,545</u>
Less:					
Exempt General Obligation Bonds	3,020,000	3,260,000	3,490,000	3,545,000	3,640,000
Revenue Bonds	2,884,000	2,976,000	4,836,610	5,652,191	6,443,772
OWDA Loans	7,788,092	8,150,901	8,243,288	8,816,375	9,366,781
OPWC Loans	1,164,416	1,285,295	1,188,657	1,211,000	1,326,736
Lease Purchase Agreement	2,586,614	4,003,317	4,301,694	4,590,606	4,870,352
Notes	87,826	274,079	459,873	438,988	375,401
Amount Available in Debt Service	<u>685,404</u>	<u>460,357</u>	<u>477,131</u>	<u>510,794</u>	<u>189,617</u>
Amount of Debt Subject to Limit	<u>12,103,833</u>	<u>8,658,839</u>	<u>9,651,727</u>	<u>10,846,406</u>	<u>11,689,886</u>
Legal Debt Margin	<u>\$ 38,166,007</u>	<u>\$ 40,763,190</u>	<u>\$ 39,183,034</u>	<u>\$ 34,787,743</u>	<u>\$ 34,314,761</u>
Legal Debt Margin as a Percentage of the Debt Limit	75.92%	82.48%	80.24%	76.23%	74.59%
Unvoted Debt Limit (2)	\$ 20,707,936	\$ 20,368,812	\$ 20,133,904	\$ 18,853,660	\$ 19,001,859
Amount of Debt Subject to Limit	<u>12,103,833</u>	<u>8,658,839</u>	<u>9,651,727</u>	<u>10,846,406</u>	<u>11,689,886</u>
Unvoted Legal Debt Margin	<u>\$ 8,604,103</u>	<u>\$ 11,709,973</u>	<u>\$ 10,482,177</u>	<u>\$ 8,007,254</u>	<u>\$ 7,311,973</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	41.55%	57.49%	52.06%	42.47%	38.48%

- (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.

2018	2017	2016	2015	2014
<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>
<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>
12,552,607	13,441,583	13,242,885	13,941,572	14,637,702
3,800,000	3,950,000	4,100,000	4,245,000	4,390,000
7,211,352	7,948,933	8,933,714	9,650,095	10,355,675
9,679,244	10,436,027	11,162,549	11,860,055	12,529,737
1,305,201	1,173,589	1,302,843	998,535	1,057,295
206,093	234,598	262,821	290,486	318,152
-	-	-	-	-
491,451	798,423	435,783	64,930	68,810
<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>
3,800,000	3,950,000	4,100,000	4,245,000	4,390,000
7,211,352	7,948,933	8,933,714	9,650,095	10,355,675
9,679,244	10,436,027	11,162,549	11,860,055	12,529,737
1,305,201	1,173,589	1,302,843	998,535	1,057,295
-	-	-	-	-
491,451	798,423	435,783	64,930	68,810
<u>116,054</u>	<u>43,939</u>	<u>164,495</u>	<u>154,010</u>	<u>166,249</u>
<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>
<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>
72.46%	68.87%	69.69%	67.75%	66.28%
\$ 18,962,307	\$ 18,116,208	\$ 18,207,592	\$ 18,059,277	\$ 18,142,905
<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>
<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>
33.33%	24.75%	26.73%	22.05%	18.48%

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>				
2023	\$ 3,890,627	\$ 2,673,391	\$ 1,217,236	\$ -
2022	3,726,944	2,388,155	1,338,789	-
2021	3,330,300	1,879,809	1,450,491	-
2020	3,002,002	2,507,430	494,572	-
2019	3,246,383	2,705,673	540,710	-
2018	3,864,688	2,803,821	1,060,867	-
2017	3,096,278	2,608,004	488,274	266,454
2016	2,805,145	2,039,208	765,937	29,750
2015	2,660,083	2,015,589	644,494	29,700
2014	3,211,536	1,812,913	1,398,623	29,715
<u>Water District Fund Debt Coverage</u>				
2023	6,119,682	3,183,489	2,936,193	151,073
2022	5,005,592	3,456,202	1,549,390	304,566
2021	4,886,268	3,020,552	1,865,716	303,514
2020	5,136,330	3,012,894	2,123,436	306,263
2019	4,960,712	2,524,841	2,435,871	303,694
2018	4,807,100	2,562,584	2,244,516	304,907
2017	4,263,891	2,525,713	1,738,178	304,882
2016	4,066,419	2,384,383	1,682,036	304,619
2015	4,443,589	2,308,702	2,134,887	305,137
2014	4,155,572	2,355,491	1,800,081	304,437
<u>Geneva State Park Lodge Fund Debt Coverage (2)</u>				
2022	2,726,410	798,027	1,928,383	1,618,128
2021	3,417,245	1,391,314	2,025,931	692,001
2020	1,041,193	415,486	625,707	689,550
2019	1,773,869	327,667	1,446,202	697,350
2018	1,726,721	506,566	1,220,155	694,150
2017	2,617,715	116,922	2,500,793	700,200
2016	1,214,904	774,762	440,142	695,600
2015	1,160,327	343,405	816,922	700,900
2014	992,805	420,843	571,962	701,000

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

(2) The Geneva State Park Lodge Fund did not have any debt activity after 2022.

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

OWDA Loan		OPWC Loan		Total	Coverage	
Principal and	Interest	Principal and	Interest			
Interest		Interest				
\$	68,578	\$	48,967	\$	117,545	10.36
	87,398		28,760		116,158	11.53
	83,089		44,599		127,688	11.36
	79,038		44,597		123,635	4.00
	109,267		44,854		154,121	3.51
	262,122		38,535		300,657	3.53
	259,852		36,603		562,909	0.87
	257,673		28,343		315,766	2.43
	265,542		17,293		312,535	2.06
	289,576		17,294		336,585	4.16
	917,427		66,912		1,135,412	2.59
	917,710		77,792		1,300,068	1.19
	926,920		77,790		1,308,224	1.43
	922,797		75,692		1,304,752	1.63
	894,778		75,506		1,273,978	1.91
	893,069		72,756		1,270,732	1.77
	891,434		72,758		1,269,074	1.37
	889,866		72,756		1,267,241	1.33
	916,461		72,757		1,294,355	1.65
	925,333		72,756		1,302,526	1.38
	-		-		1,618,128	1.19
	-		-		692,001	2.93
	-		-		689,550	0.91
	-		-		697,350	2.07
	-		-		694,150	1.76
	-		-		700,200	3.57
	-		-		695,600	0.63
	-		-		700,900	1.17
	-		-		701,000	0.82

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)
2023	96,845	\$ 4,891,447	\$ 50,508	4.4
2022	97,014	4,819,656	49,680	4.2
2021	97,337	n/a	n/a	5.5
2020	97,574	4,207,647	43,123	8.1
2019	97,241	3,866,977	39,767	4.8
2018	97,493	3,749,678	38,461	5.3
2017	97,807	3,616,326	36,974	5.9
2016	98,231	3,379,255	34,401	6.0
2015	98,632	3,379,255	34,261	6.0
2014	99,175	3,390,663	34,189	7.0

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)	2023		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center/ Glenbeigh Hospital	Hospital/Healthcare	1,035	1	2.5%
Ashtabula County Government	Government	790	2	1.9
University Hospitals Conneaut/Geneva	Hospital/Healthcare	650	3	1.6
ACProducts, Inc./Kraftmaid	Cabinet Manufacturer	540	4	1.3
Molded Fiber Glass	Manufacturing	520	5	1.3
Zehrco-giancola Composites, Inc.	Manufacturing	500	6	1.2
Ineos (Cristal)	Chemical Manufacturer	500	7	1.2
Honeywell	Manufacturing	400	8	1.0
Ashtabula Area City Schools	Education	400	9	1.0
Lake Erie Correctional Institute	Prison	303	10	0.7
Total		5,638		13.7
Total Employment within the County (2)		41,200		

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

	2023	2022	2021	2020	2019
General Government					
Legislative and Executive					
Commissioners	13.00	13.00	9.00	9.00	9.00
Auditor	19.00	21.00	23.00	18.00	19.25
Treasurer	7.00	6.00	6.50	6.50	6.50
Prosecuting Attorney	26.00	24.00	25.50	25.00	26.00
Board of Elections	10.00	8.00	8.00	8.00	6.00
Recorder	5.00	5.00	6.00	5.00	5.00
Buildings and Grounds	3.00	3.50	3.50	3.50	3.50
Data Processing	3.50	3.50	3.00	3.00	3.00
Risk Management	1.00	1.00	1.00	1.00	1.00
Planning Commission	4.00	4.00	4.00	4.00	2.00
Judicial					
Common Pleas	32.50	34.50	39.50	42.00	31.00
Eastern County Court	5.00	6.50	7.75	7.00	6.00
Western County Court	7.00	13.50	11.75	10.50	7.00
Probate Court	7.00	6.00	4.50	5.00	6.00
Juvenile Court	20.00	19.00	17.50	12.00	12.00
Clerk of Courts	19.00	19.50	16.50	16.50	17.00
Youth Detention Center	15.00	16.00	16.50	21.50	24.50
Law Library	1.00	1.00	1.00	1.00	1.00
Public Safety					
Sheriff	97.00	97.00	92.00	88.00	81.00
Probation	2.00	2.00	2.00	3.00	10.00
Emergency Management Agency	5.00	5.00	5.00	4.50	5.00
Coroner	9.00	5.00	4.75	4.50	4.00
Public Works					
Engineer	52.50	50.25	52.50	56.50	56.50
Building Department	5.00	6.00	5.00	4.00	3.00
Environmental Services	21.00	22.00	19.25	20.50	20.50
Recycling	2.00	2.00	2.00	2.00	2.00
Health					
Board of DD	37.00	32.00	29.00	24.00	28.50
Alcohol, Drug Abuse and Mental Health	8.00	7.50	7.50	7.00	8.00
Human Services					
Nursing Home	104.50	111.50	99.75	115.50	122.50
Jobs and Family Services	75.00	73.50	89.00	90.00	92.50
Children's Services	47.00	48.50	47.00	49.00	49.50
Child Support Enforcement Agency	21.00	22.00	21.00	21.50	22.00
Veteran Services	6.00	8.50	8.25	7.50	6.00
Total	690.00	697.75	688.50	696.00	696.75

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

2018	2017	2016	2015	2014
9.00	11.00	12.00	12.00	10.00
20.75	21.50	21.50	20.50	20.00
6.25	6.25	6.25	6.50	5.50
27.50	28.25	26.75	25.50	24.00
5.00	6.00	6.00	6.00	6.00
5.00	5.00	5.00	5.00	5.00
3.50	4.50	3.50	4.00	4.00
3.00	3.00	3.00	3.00	3.00
1.00	1.00	1.00	1.00	1.00
2.00	2.00	2.00	2.00	1.00
31.00	30.50	31.75	31.00	32.00
5.00	5.00	5.00	5.00	5.00
7.00	7.00	7.00	7.00	7.00
6.00	6.00	6.00	6.00	6.00
12.00	12.50	12.00	12.50	11.50
17.00	17.00	17.00	16.00	16.00
24.00	26.00	25.00	22.50	23.00
1.00	1.00	1.00	1.00	1.00
86.00	77.00	76.00	74.50	72.50
10.00	12.00	12.00	9.25	7.00
5.00	5.00	4.00	4.00	4.00
4.00	3.50	3.50	3.75	4.50
54.00	50.25	52.00	52.25	52.25
4.00	5.00	5.00	5.00	5.00
20.50	19.50	18.75	19.50	19.50
2.00	2.00	2.00	2.00	2.00
96.25	142.50	137.50	140.00	139.50
8.00	8.00	8.00	8.00	6.00
116.50	121.50	123.50	135.50	137.00
90.50	95.50	87.00	96.00	96.50
50.50	47.50	46.50	52.50	52.50
23.00	23.00	21.00	23.00	23.00
6.00	6.00	6.00	6.00	6.00
762.25	811.75	794.50	817.75	808.25

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

	2023	2022	2021	2020	2019
General Government					
Legislative and Executive					
Commissioners					
Number of resolutions	656	573	637	574	601
Auditor					
Number of real estate transfers	5,010	5,226	5,512	4,976	5,175
Number of parcels	77,718	80,295	80,803	81,324	81,320
Number of checks issued	19,803	20,362	17,554	18,142	20,077
Number of direct deposits / EFTs	25,815	25,773	24,525	26,475	27,000
Treasurer					
Number of parcels collected	71,974	73,547	73,569	73,253	69,676
Return on portfolio	\$ 2,579,456	\$ 563,932	\$ 228,071	\$ 742,646	\$ 1,163,188
Average Interest Rate	3.83%	1.28%	1.01%	1.46%	1.63%
Board of Elections					
Number of registered voters	60,713	61,091	61,453	61,453	58,449
Number of voters last general election	30,632	31,310	44,649	44,649	19,412
Percentage of register voters that voted	51%	52%	73%	73%	33%
Number of precincts	104	104	104	104	104
Recorder					
Number of deeds recorded	5,592	5,755	5,939	5,479	5,657
Number of mortgages recorded	5,247	7,041	9,425	7,381	6,666
Number of leases recorded	70	90	140	59	86
Number of liens recorded	351	360	406	584	694
Miscellaneous documents recorded	331	299	275	274	270
UCC Financing Statements	161	161	155	179	85
Soldiers' Discharges	6	3	1	0	3
Judicial					
Common Pleas Courts					
Number of civil cases filed	891	781	576	541	697
Number of criminal cases filed	642	661	564	650	760
Number of domestic cases filed	605	520	470	483	534
Eastern County Court					
Number of civil cases filed	461	456	452	428	591
Number of criminal cases filed	409	475	400	470	539
Number of traffic cases	1,822	1,055	1,490	1,174	1,844
Western County Court					
Number of civil cases filed	501	n/a	599	531	708
Number of criminal cases filed	630	n/a	452	451	1,407
Number of traffic cases	1,134	n/a	1,310	1,200	1,856

2018	2017	2016	2015	2014
467	549	506	563	432
4,935	5,188	5,027	4,866	4,305
81,390	81,796	81,672	81,807	80,072
20,087	21,772	21,755	20,924	25,327
29,918	28,654	27,905	29,404	28,494
67,993	69,818	68,542	69,698	70,275
\$ 859,809	\$ 568,687	\$ 444,319	\$ 393,670	\$ 358,422
1.28%	0.88%	0.71%	0.66%	0.60%
62,312	61,298	60,620	58,189	61,332
33,064	20,581	41,797	27,578	27,303
53%	34%	69%	47%	45%
104	104	104	104	104
5,204	5,445	5,280	4,997	4,530
6,814	6,883	6,800	7,769	7,412
97	123	175	318	496
831	548	763	502	468
308	303	235	299	279
81	74	86	91	85
1	4	0	4	5
830	884	874	754	842
638	659	723	742	775
496	458	471	447	457
510	505	378	379	444
606	607	615	653	728
2,246	2,079	1,729	1,968	1,710
659	665	578	515	507
924	947	1,010	935	1,026
2,732	2,443	2,133	2,697	2,400

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

	2023	2022	2021	2020	2019
Public Works					
Engineer					
Miles of roads resurfaced					
Hot Mix	10.17	9.95	12.65	14.31	19.32
Cold Mix	11.52	13.57	15.18	16.54	11.55
Chip and Seal	19.42	22.72	26.09	24.80	23.60
Number of bridges and culverts replaced/improved	6	18	16	19	15
Number of signs and markers erected	568	430	231	281	350
Health					
Board of DD					
Number of students enrolled					
Early intervention program/Help Me Grow	201	182	130	128	134
Preschool	7	7	0	0	0
School age	94	103	79	78	75
Dog and Kennel					
Regular Tags Issued	9,601	9,444	10,343	10,170	9,723
Permanent Tags Issued	106	93	93	54	28
Dangerous Dog Tags Issued	2	4	4	4	2
Service Dog Tags Issued	1	0	3	1	0
Kennel Tags Issued	353	315	290	237	190
Number of Kennels	21	22	21	19	19
Public Safety					
Sheriff					
Jail Operation					
Average daily jail census	112	107	94	101	151
Prisoners booked	853	835	847	808	1,498
Prisoners released	858	825	822	868	n/a
Enforcement					
Number of incidents reported	22,163	20,674	16,730	16,879	17,190
Number of citations issued	207	214	574	808	345
Number of papers served	8,212	6,314	8,713	7,057	6,773
Coroner					
Number of deaths reported	810	826	896	823	772
Number of deaths investigated	399	419	433	382	344
Number of autopsies performed	29	31	28	21	22
Number of toxicologies performed	58	51	34	48	30
Building Department					
Number of residential permits issued	785	761	816	904	899
Number of commercial permits issued	328	276	272	269	291
Number of manufactured home permits issued	n/a	n/a	n/a	n/a	n/a
Number of inspections performed	2,904	2,083	2,874	2,158	3,149

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

2018	2017	2016	2015	2014
8.99	5.43	6.66	9.20	6.49
13.04	12.71	14.27	11.99	13.08
23.06	20.97	29.17	18.55	19.14
17	17	18	18	16
573	936	642	673	1,041
108	196	141	44	54
0	25	18	24	22
66	94	80	89	86
9,638	9,896	9,844	9,977	9,722
41	30	24	27	33
2	2	2	2	1
1	1	0	0	12
238	268	147	235	264
20	16	12	18	22
151	144	152	145	141
1,647	1,556	1,670	1,844	1,691
n/a	n/a	1,686	1,840	1,689
13,466	12,305	11,360	14,782	9,608
535	382	567	566	384
6,517	5,314	5,030	5,454	4,504
793	775	719	759	580
390	368	314	324	276
44	37	40	25	27
30	40	38	19	n/a
1,004	951	765	1,093	1,235
241	290	231	1,380	667
n/a	n/a	n/a	1	13
3,056	3,288	3,373	3,520	2,657

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

	2023	2022	2021	2020	2019
General Government					
Legislative and Executive					
Commissioners					
Administrative office space (sq. ft.)	14,074	14,074	14,074	14,074	14,074
Auditor					
Administrative office space	2,645	2,645	2,645	2,645	2,645
Treasurer					
Administrative office space	1,258	1,258	1,258	1,258	1,258
Prosecuting Attorney					
Administrative office space	4,639	4,639	4,639	4,639	4,639
Board of Elections					
Administrative office space	2,845	2,845	2,845	2,845	2,845
Voting Machines	137	137	137	261	228
Recorder					
Administrative office space	1,818	1,818	1,818	1,818	1,818
Buildings and Grounds					
Administrative office space	1,397	1,397	1,397	1,397	1,397
Data Processing					
Administrative office space	1,801	1,801	1,801	1,801	1,801
Judicial					
Common Pleas Court					
Number of court rooms	5	5	5	5	3
Probate Court					
Number of court rooms	1	1	1	1	1
Juvenile Court					
Number of court rooms	1	1	1	1	1
Clerk of Courts					
Administrative office space	3,042	3,042	3,042	3,042	3,042
Law Library					
Administrative office space	1,294	1,294	1,294	1,294	1,294
Public Safety					
Sheriff					
Jail capacity	166	166	166	166	166
Number of patrol vehicles	52	42	41	39	39
Probation					
Number of vehicles	4	4	4	4	4

2018	2017	2016	2015	2014
14,074	14,074	14,074	14,074	14,074
2,645	2,645	2,645	2,645	2,645
1,258	1,258	1,258	1,258	1,258
4,639	4,639	4,639	4,639	4,639
1,645	1,645	1,645	1,645	1,645
228	228	140	140	140
1,818	1,818	1,818	1,818	1,818
1,397	1,397	1,397	1,397	1,397
1,801	1,801	1,801	1,801	1,801
3	3	3	3	3
1	1	1	1	1
1	1	1	1	1
3,042	3,042	3,042	3,042	3,042
1,294	1,294	1,294	1,294	1,294
166	166	166	145	145
38	38	38	49	50
4	4	3	3	1

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

	2023	2022	2021	2020	2019
Emergency Management Agency					
Number of emergency response vehicles	3	3	3	3	4
Coroner					
Number of emergency response vehicles	2	2	2	2	2
Public Works					
Engineer					
Centerline miles of roads	349.10	355.06	355.06	355.06	355.06
Number of bridges	368	368	362	362	357
Number of culverts	559	559	559	559	559
Number of vehicles	62	62	62	62	62
Health					
Board of DD					
Number of facilities	2	2	2	2	2
Number of buses	4	6	10	27	33
Mental Health					
Number of facilities	2	2	2	2	2
Human Services					
Jobs and Family Services					
Administrative office space	31,139	31,139	31,139	31,139	31,139
Number of vehicles	3	3	3	2	2
Children's Services					
Administrative office space	23,814	23,814	23,814	23,814	23,814
Number of vehicles	7	6	6	7	7
Veteran Services					
Number of vehicles	4	4	4	4	4
Community and Economic Development					
Number of related infrastructure projects	8	8	8	2	2

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

2018	2017	2016	2015	2014
4	4	6	4	4
2	2	4	2	3
355.06	355.06	355.06	375.40	346.70
373	373	375	377	387
541	541	536	528	518
57	57	53	59	65
3	3	3	3	1
31	31	31	29	27
2	2	2	2	0
37,336	37,336	37,336	37,336	37,336
11	11	12	12	13
23,814	23,814	23,814	23,814	23,814
7	7	6	6	6
4	4	3	4	1
2	2	4	1	6

OHIO AUDITOR OF STATE KEITH FABER



ASHTABULA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/19/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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