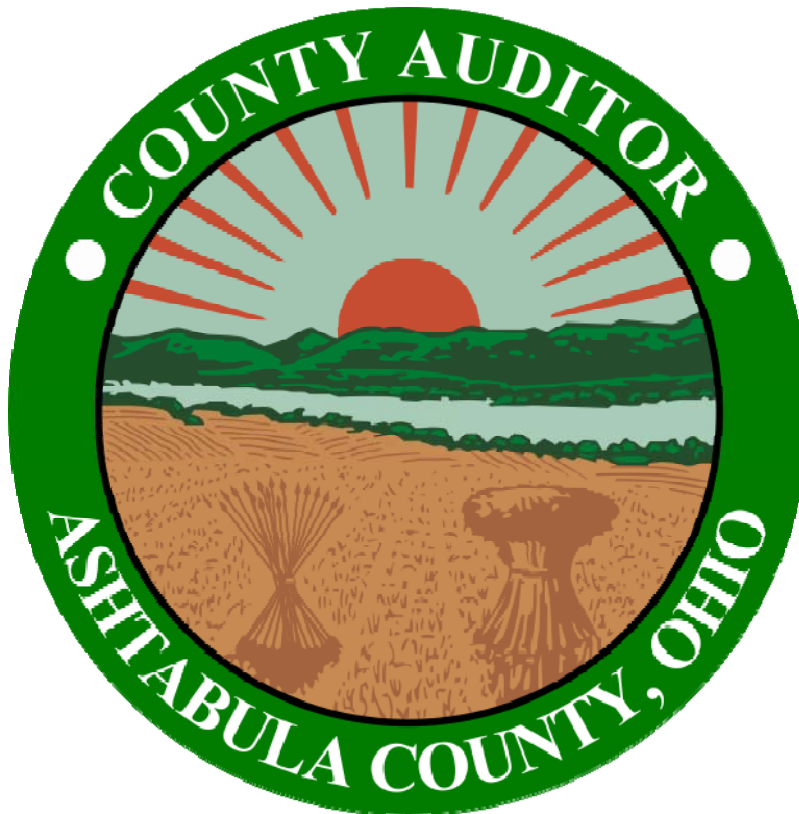


ASHTABULA COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2015



Roger A. Corlett, CPA
County Auditor

Prepared by The Ashtabula County Auditor's Office

Ashtabula County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015

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COUNTY OF ASHTABULA

Roger A. Corlett, CPA, Auditor

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July 28, 2016

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

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

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and results of operations of the County.

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

Dave Yost, Auditor of State, has issued an unmodified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2015. The independent auditor's report is located at the front of the financial section of this report.

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

The Reporting Entity

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Ashtabula County (the Primary Government) and its Component Units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 61 "The Financial Reporting Entity". The County's primary government comprises all entities not legally separate from the County, with the exception of Ashtabula County Land Reutilization Corporation, aka Landbank, and includes the financial activities of the Children Services Board, the Ashtabula County Board of Developmental Disabilities, the Ashtabula County Board of

Mental Health and Recovery Services, the Ashtabula County Department of Jobs and Family Services, and the Emergency Management Agency.

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

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

The County Risk Sharing Authority, Inc., (CORSA) and the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) are shared risk pools described in Note 11 to the Basic Financial Statements. The Ashtabula County MetroParks and the Ashtabula County District Library are related organizations whose relationships to the County are described in Note 21 to the basic financial statements. The County also participates in the EASTGATE Regional Council of Governments, Northeast Ohio Community Alternative Program Facility, the Children's Cluster Committee, Northeast Ohio Consortium Council of Governments (NOC COG), Heartland East Administrative Services Center (Heartland) and North East Ohio Network (N.E.O.N.) described in Note 22 to the Basic Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

The County and the Form of Government

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

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

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

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

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

Cleveland Hopkins International Airport and Erie International Airport, all within an hour's drive from Ashtabula County.

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

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

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

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

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

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

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

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

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

Ashtabula County is an agent of the State in administering and enforcing State laws. The County also provides a wide range of services including general government, public safety, public works, human services, health,

conservation and recreation, water and sewer services. The three-member Board of County Commissioners, elected in overlapping four-year terms, serves as the taxing authority, the contracting body and the chief administrator of public services for the County.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

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

According to the 2010 U.S Census Bureau report, Ashtabula County's population is 101,497, which represents a 1.2 percent decrease from the 2000 Census of 102,728. The Census Bureau report for 2015 shows the County's estimated population at 98,632. Per the Ohio Department of Job and Family Services the labor force averaged 44,400 in 2015 with an average unemployment rate of 6.0 percent. The average unemployment rate for 2014 was 7.0 percent.

Tourism has become a larger part of the economy in the last decade. Tourism continues to be one of Ashtabula

County's best prospects for sustained economic growth in the County. The recent poor economy has forced people to look at places closer to home for less expensive vacations. The County has many things to offer tourists including great fishing and camping, three scenic rivers, 18 covered bridges, 25 regional wineries, great harbors for boating enthusiasts and 26 miles of beautiful paved bike trail. Local wineries, lodging facilities and tourism destinations such as Geneva-on-the-Lake have seen increases in business over the last few years. According to the most recent figures from the Ashtabula County Convention and Visitors Bureau, tourism generates more than \$400 million in total sales for Ashtabula County businesses. Payroll is about \$83 million with 4,800 employees. Federal, state and local taxes generated are about \$50 million.

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

Future Outlook and Major Initiatives

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

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

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

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

The Ashtabula County District Library started a \$450,000 remodeling and update of the Geneva Library in conjunction with a \$4 million dollar expansion of the Ashtabula Library. Both libraries will receive new business grade wireless service. The Ashtabula Library will have two 4-6 person study rooms, a designated storytime room for children and a 120 person meeting room with a kitchenette. All phases of both libraries are scheduled to be completed by July 2016.

The Northeast Ohio Regional Airport Authority broke ground for a new runway with a total price tag of \$9.5 million, which will be 703 feet longer than the old runway and will feature an upgraded lighting system. Currently the airport runway is rated for aircraft up to a gross weight of 60,000 pounds. The new runway will increase the capacity to 90,000 pounds, depending on landing gear. This upgrade helps the airport maintain a C-II-jet capable- runway status that allows larger craft to land at the airport.

Lantern of Saybrook announced plans for converting an old retail store in Saybrook Township to an assisted living facility for people with Dementia and Alzheimer's disease. The facility will house 82 residents and employ 65 individuals. The facility will include a putting green, hair salon, gazebo and movie theater for residents, all inside the building. The cost of the project is estimated at \$6 million.

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

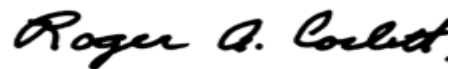
The Commissioners purchased an old power plant from First Energy in 2006. The plant was no longer used for power generation but was the main source for water to chemical and manufacturing plants in the industrial area along Lake Erie in Ashtabula Township. The goal of obtaining the plant was to save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

Acknowledgements

The publication of this CAFR displays Ashtabula County's ability to provide significantly enhanced financial information and accountability to the citizens 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.

Sincerely,



Roger A. Corlett, CPA
Ashtabula County Auditor

Ashtabula County, Ohio

*Elected Officials
December 31, 2015*

County Commissioners

Peggy A. Carlo
Daniel R. Claypool
Casey R. Kozlowski

County Auditor

Roger A. Corlett, CPA

County Coroner

Dr. Pamela L. Lancaster

County Engineer

Timothy T. Martin

County Prosecutor

Nicholas A. Iarocci, Esq.

County Recorder

Barbara Schaab

County Sheriff

William Johnson

County Treasurer

Dawn M. Cragon

Clerk of Courts

Tami Pentek

Common Pleas Court Judges

Gary L. Yost
Thomas E Harris
Marianne Sezon

Probate/Juvenile Court Judge

Albert S. Camplese

Eastern County Court Judge

Robert S. Wynn

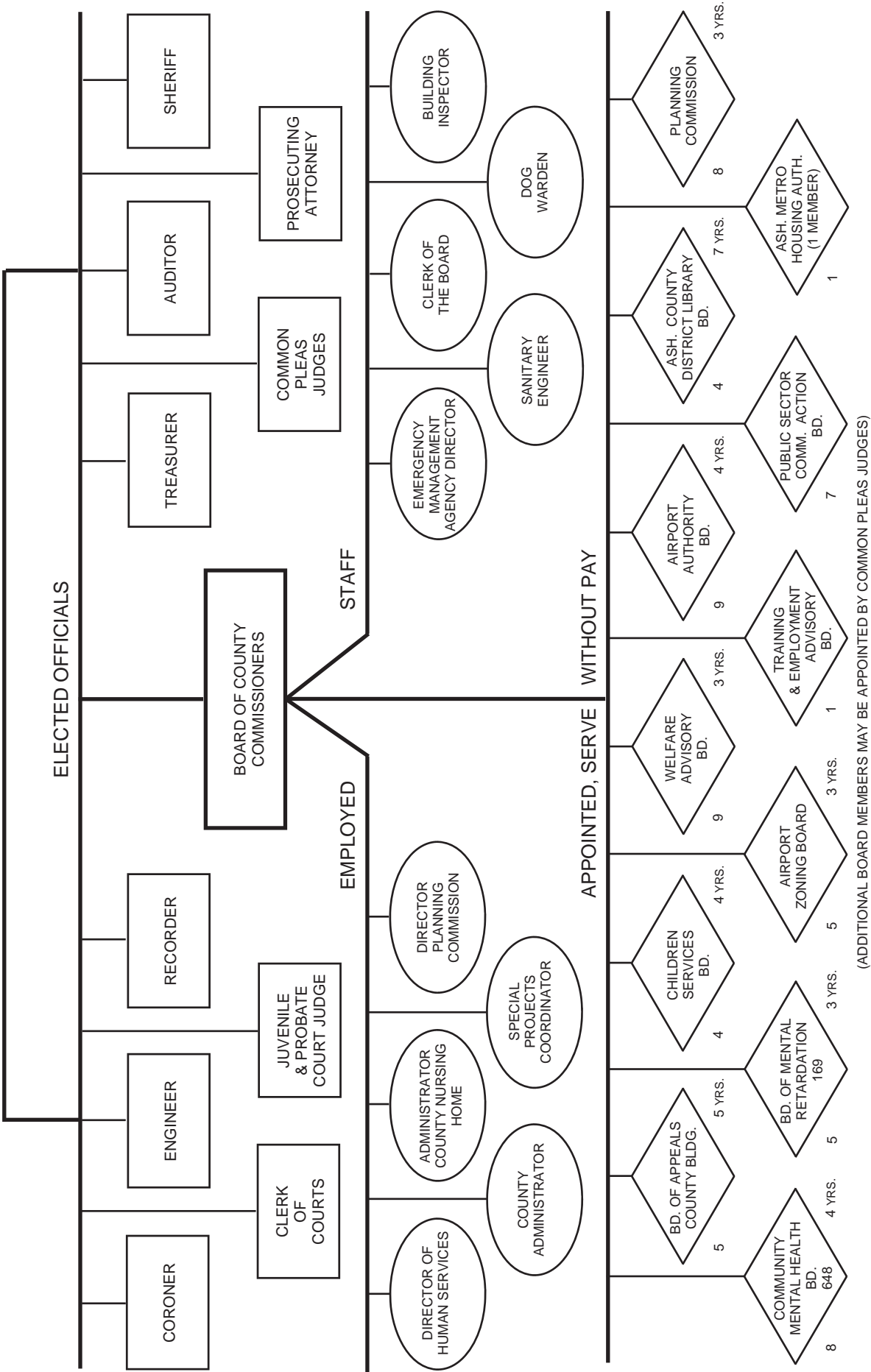
Western County Court Judge

David A. Schroeder

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY



FINANCIAL SECTION



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Ash Craft Industries Inc., which represents less than 2 percent, respectively, of the assets, net position, and revenues of the County. Additionally, we did not audit the financial statements of the Ashtabula County 503 Corporation, which represents 2% of assets, 12% of fund balance and .5% of revenue of the aggregate remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Ash Craft Industries Inc., and the Ashtabula County 503 Corporation is based solely on the report of other auditors. We and the other auditors who audited the financial statements of the Ashtabula County 503 Corporation in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. Other auditors audited the financial statements of Ash Craft Industries Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio, as of December 31, 2015, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, Public Assistance, Children Services, County Board of Developmental Disabilities, and Nursing Home funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

The statements and schedules are management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures applied to the basic financial statements. We also

applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Dave Yost". The signature is fluid and cursive, with the first name "Dave" and last name "Yost" clearly distinguishable.

Dave Yost
Auditor of State
Columbus, Ohio

July 28, 2016

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Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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, 2015. 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 2015 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2015 by \$175,417,412. Of this amount, \$3,848,002 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net position is a deficit of \$4,359,221, primarily due to the implementation of GASB Statements Nos. 68 & 71. The County's total net position increased by \$4,813,083.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$41,048,492, an increase of \$1,039,259 from the prior year. Of this amount, \$4,181,403 is available for spending (unassigned fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the general fund was \$6,578,608 which represents a 7.28 percent increase from the prior year and represents 31.12 percent of total general fund expenditures.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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

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

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

Fund Financial Statements

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

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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

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

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2015 compared to 2014:

	(Table 1)					
	Net Position					
	Governmental Activities 2015	Business-type Activities 2015	Governmental Activities 2014 (Restated)	Business-type Activities 2014 (Restated)	Total 2015	Total 2014 (Restated)
Assets:						
Current and other assets	\$ 72,476,876	\$ 10,018,265	\$ 71,669,403	\$ 9,348,896	\$ 82,495,141	\$ 81,018,299
Capital assets, net	<u>145,779,508</u>	<u>39,570,039</u>	<u>144,768,328</u>	<u>40,002,053</u>	<u>185,349,547</u>	<u>184,770,381</u>
Total assets	<u>218,256,384</u>	<u>49,588,304</u>	<u>216,437,731</u>	<u>49,350,949</u>	<u>267,844,688</u>	<u>265,788,680</u>
Deferred outflows of resources						
Unamortized deferred charges	285,307	96,732	305,808	107,580	382,039	413,388
Pension	<u>5,496,573</u>	<u>135,191</u>	<u>3,734,134</u>	<u>94,475</u>	<u>5,631,764</u>	<u>3,828,609</u>
Total deferred outflows of resources	<u>5,781,880</u>	<u>231,923</u>	<u>4,039,942</u>	<u>202,055</u>	<u>6,013,803</u>	<u>4,241,997</u>
Liabilities:						
Other liabilities	4,507,218	1,159,227	5,974,870	687,159	5,666,445	6,662,029
Long-term liabilities:						
Due within one year	2,488,100	1,488,091	2,422,224	1,444,926	3,976,191	3,867,150
Net pension liability	31,430,926	751,615	30,411,245	734,639	32,182,541	31,145,884
Other amounts	<u>19,303,405</u>	<u>20,941,608</u>	<u>20,206,935</u>	<u>22,440,157</u>	<u>40,245,013</u>	<u>42,647,092</u>
Total liabilities	<u>57,729,649</u>	<u>24,340,541</u>	<u>59,015,274</u>	<u>25,306,881</u>	<u>82,070,190</u>	<u>84,322,155</u>
Deferred inflows of resources						
Property taxes	15,375,200	-	14,734,200	-	15,375,200	14,734,200
Pension	<u>981,871</u>	<u>13,818</u>	<u>369,993</u>	<u>-</u>	<u>995,689</u>	<u>369,993</u>
Total deferred inflows of resources	<u>16,357,071</u>	<u>13,818</u>	<u>15,104,193</u>	<u>-</u>	<u>16,370,889</u>	<u>15,104,193</u>
Net position:						
Net investment in capital assets	127,517,196	16,719,350	125,996,209	16,273,676	144,236,546	142,269,885
Restricted	26,793,569	539,295	20,130,732	366,247	27,332,864	20,496,979
Unrestricted (deficit)	<u>(4,359,221)</u>	<u>8,207,223</u>	<u>231,265</u>	<u>7,606,200</u>	<u>3,848,002</u>	<u>7,837,465</u>
Total net position	<u>\$ 149,951,544</u>	<u>\$ 25,465,868</u>	<u>\$ 146,358,206</u>	<u>\$ 24,246,123</u>	<u>\$ 175,417,412</u>	<u>\$ 170,604,329</u>

During 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68" which significantly revises accounting for pension costs and liabilities. 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 the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

GASB notes that pension 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. GASB noted that the unfunded portion of this pension 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 this liability. 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 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 pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *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 pension system is responsible for the administration of the plan.

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. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, 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 pension 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 is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, for governmental activities from \$173,384,087 to \$146,358,206 and business-type activities from \$24,885,738 to \$24,246,123.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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 \$175,417,412 (\$149,951,544 in governmental activities and \$25,465,868 in business-type activities) as of December 31, 2015. This is an increase from the previous year of \$4,813,083 indicating an increase of the County's financial position in 2015. The increase in net position is due to decreases in expenses from the prior year.

By far, the largest portion of the County's net position (82.23 percent) represents capital assets (e.g. land, buildings, improvements other than buildings, equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (2.18 percent) consists of unrestricted net position, \$3,848,002, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (15.59 percent) represents resources that are subject to restrictions on how they can be used. Table 2 shows the changes in net position for 2015 and 2014 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, 2015

(Table 2)
Changes in Net Position

	Governmental Activities 2015	Business-type Activities 2015	Governmental Activities 2014	Business-type Activities 2014	Total 2015	Total 2014 (Restated)
Revenues:						
Program revenues:						
Charges for services and sales	\$ 12,297,484	\$ 6,843,069	\$ 12,265,482	\$ 7,155,078	\$ 19,140,553	\$ 19,420,560
Operating grants and contributions	35,588,344	514,160	35,997,777	380,100	36,102,504	36,377,877
Capital grants and contributions	759,537	236,881	2,927,945	200,010	996,418	3,127,955
Total program revenues	48,645,365	7,594,110	51,191,204	7,735,188	56,239,475	58,926,392
General revenues:						
Property taxes	15,946,024	-	15,178,432	-	15,946,024	15,178,432
Sales taxes	10,852,990	-	11,232,889	-	10,852,990	11,232,889
Grants and entitlements	4,931,901	-	5,140,961	-	4,931,901	5,140,961
Investment earnings	405,953	6,255	469,420	5,623	412,208	475,043
Other taxes	1,115,610	50,000	1,108,357	50,000	1,165,610	1,158,357
Miscellaneous	2,803,812	266,134	3,054,583	264,302	3,069,946	3,318,885
Total general revenues	36,056,290	322,389	36,184,642	319,925	36,378,679	36,504,567
Total revenues	84,701,655	7,916,499	87,375,846	8,055,113	92,618,154	95,430,959
Expenses:						
Program expenses:						
Legislative and executive	9,941,789	-	10,305,234	-	9,941,789	10,305,234
Judicial	5,691,952	-	5,621,018	-	5,691,952	5,621,018
Public safety	10,588,216	-	10,173,458	-	10,588,216	10,173,458
Public works	6,738,550	-	8,923,032	-	6,738,550	8,923,032
Health	17,670,371	-	16,988,104	-	17,670,371	16,988,104
Human services	28,915,096	-	30,061,719	-	28,915,096	30,061,719
Conservation and recreation	341,895	-	262,862	-	341,895	262,862
Interest and fiscal charges	622,948	-	643,325	-	622,948	643,325
Business-type activities:						
Sewer	-	2,479,357	-	2,307,012	2,479,357	2,307,012
Water	-	3,858,151	-	3,954,211	3,858,151	3,954,211
Geneva State Park Lodge	-	956,746	-	1,085,669	956,746	1,085,669
Total expenses	80,510,817	7,294,254	82,978,752	7,346,892	87,805,071	90,325,644
Change in net position before transfers & contributions	4,190,838	622,245	4,397,094	708,221	5,105,315	5,813,536
Transfers & contributions	(597,500)	597,500	(554,800)	554,800	-	-
Change in net position	3,593,338	1,219,745	3,842,294	1,263,021	4,813,083	5,105,315
Net position at beginning of year (restated)	146,358,206	24,246,123	N/A	N/A	170,604,329	N/A
Net position at end of year	\$ 149,951,544	\$ 25,465,868	\$ 146,358,206	\$ 24,246,123	\$ 175,417,412	\$ 170,604,329

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$3,828,609 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$3,627,583. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Total 2015 program expenses under GASB 68	\$ 80,510,817	\$ 7,294,254
Pension expense under GASB 68	(3,544,277)	(83,306)
2015 contractually required contributions	<u>3,731,806</u>	<u>94,691</u>
Adjusted 2015 program expenses	80,698,346	7,305,639
Total 2014 program expenses under GASB 27	<u>82,978,752</u>	<u>7,346,892</u>
Decrease in program expenses not related to pension	<u>\$ (2,280,406)</u>	<u>\$ (41,253)</u>

Governmental Activities

Operating grants were the largest program revenue, accounting for \$35,588,344 or 42.02 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Public Assistance, Children's Services Board and County Board of Developmental Disabilities, Ashtabula County Nursing and Rehabilitation Center and County Mental Health and Recovery Services Board.

The County's direct charges to users of governmental services made up \$12,297,484 or 14.52 percent of total governmental revenues. The predominant charges are fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, licenses and permits, and health care charges through the County Nursing and Rehabilitation Center.

Property and sales tax revenues account for \$26,799,014 of the \$84,701,655 total revenues for governmental activities, or 31.64 percent of total revenues.

The human services program accounted for \$28,915,096 of the \$80,510,817 total expenses for governmental activities, or 35.92 percent of total expenses. The next largest program was health, accounting for \$17,670,371 and representing 21.95 percent of total governmental expenses.

Charges for services and grants of \$48,645,365 (57.44 percent of total revenues) are received and used to fund the governmental activities of the County. The remaining governmental activity expenses are funded by property taxes, sales taxes, and intergovernmental revenues. A material portion (60.42 percent) of all governmental activity expenses are funded by charges for services and operating and capital grants.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

Business-Type Activities

Major revenue sources of business-type activities were charges for services of \$6,843,069, accounting for 86.44 percent of the total business-type revenues. The sewer district net position increased \$183,303 while water district net position increased \$587,173. 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 \$453,581. The lodge was built by the County, opening in 2004. The operation has been continually improving, showing an operating profit each of the last seven 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, 2015, the County's governmental funds reported a combined ending fund balance of \$41,048,492, an increase of 2.60 percent from the prior year balance. Approximately 10.19 percent of this total (\$4,181,403) constitutes unassigned fund balance, which is available to be spent in future periods. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year or a variety of other restricted purposes.

The general fund is the primary operating fund of the County. At the end of 2015, unassigned fund balance was \$4,198,410, while total fund balance was \$6,578,608. 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 19.86 percent of total general fund expenditures, while total fund balance represents 31.12 percent of that same amount. The fund balance of the County's general fund increased \$445,946 during 2015.

The motor vehicle and gas tax fund had a restricted fund balance of \$2,783,794 and a total fund balance of \$3,025,263 at the end of 2015. The fund balance decreased by \$61,409 during 2015 due primarily to the timing difference of cash expenditures compared to receipts.

The public assistance fund had a restricted and total fund balance of \$681,046 at the end of 2015. The fund balance increased by \$607,273 during 2015.

The children services board fund had a restricted and total fund balance of \$2,337,709 at the end of 2015. The fund balance increased by \$993,648 during 2015. This increase is due primarily to an additional property tax levy.

The county board of developmental disabilities fund had a restricted and total fund balance of \$8,341,703 at December 31, 2015. The fund balance decreased by \$880,116 during 2015, or by 9.55 percent.

At the end of 2015 the nursing home fund had a restricted fund balance of \$832,797 and a total fund balance of \$874,860. During 2015 the fund balance decreased by \$327,863.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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, 2015 was \$3,453,898 and \$3,089,408, respectively. The Geneva State Lodge had unrestricted net position of \$1,804,210. Net position increased by \$1,224,057 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 2015, the budget commission processed multiple adjustments to the original estimated revenues. For the general fund, final budgeted revenues and other financing sources were \$21,923,964 and actual revenue and other financing sources collections were \$22,156,797. The major factor contributing to the increase of actual revenues over the final budgeted amounts was the increased revenue from other miscellaneous revenue. During the year, the Commissioners amended general fund appropriations multiple times, for a net total increase of \$1,904,966. At year end, \$23,983,842 was appropriated and final expenditures and other financing uses were \$22,631,430.

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets as of December 31, 2015 was \$185,349,547 (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.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Land	\$ 928,135	\$ 809,885	\$ 218,083	\$ 218,083	\$ 1,146,218	\$ 1,027,968
Construction in progress	-	-	1,861,912	1,514,952	1,861,912	1,514,952
Buildings	23,998,827	24,505,829	13,176,275	13,722,712	37,175,102	38,228,541
Improvements other than buildings	692,738	467,710	-	-	692,738	467,710
Equipment	3,243,401	3,015,479	384,733	349,023	3,628,134	3,364,502
Intangible assets	560,060	650,656	-	-	560,060	650,656
Vehicles	3,402,420	3,413,377	264,779	266,300	3,667,199	3,679,677
Infrastructure	112,953,927	111,905,392	-	-	112,953,927	111,905,392
Water and sewer system	-	-	23,664,257	23,930,983	23,664,257	23,930,983
Total	\$ 145,779,508	\$ 144,768,328	\$ 39,570,039	\$ 40,002,053	\$ 185,349,547	\$ 184,770,381

See Note 13 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 69. For 2015, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$4,946,971 and \$4,348,206, 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 7.3. For 2015, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,442,984 and \$1,280,921, 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, 2015

Long-Term Debt – At December 31, 2015, the County has outstanding debt which included general obligations bonds payable of \$18,186,572, OPWC loans payable of \$998,535, a Cook Road Improvement (TIF) of \$64,930, revenue bonds payable of \$9,650,095 and OWDA loans payable of \$11,860,055.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds	\$ 18,186,572	\$ 19,027,702	\$ -	\$ -	\$ 18,186,572	\$ 19,027,702
OPWC Loans	133,107	106,750	865,428	950,545	998,535	1,057,295
Cook Road Improvement (TIF)	64,930	68,810	-	-	64,930	68,810
Revenue Bonds	-	-	9,650,095	10,355,675	9,650,095	10,355,675
OWDA Loans	-	-	11,860,055	12,529,737	11,860,055	12,529,737
503 Corp Loan Payable	290,486	318,152	-	-	290,486	318,152
Totals	<u>\$ 18,675,095</u>	<u>\$ 19,521,414</u>	<u>\$ 22,375,578</u>	<u>\$ 23,835,957</u>	<u>\$ 41,050,673</u>	<u>\$ 43,357,371</u>

In addition to the long-term debt, the County's long-term obligations include compensated absences, workers comp claims, net pension liability and capital leases. Additional information on the County's long-term debt can be found in Notes 17, 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 2015, the County received 2.510 mills of inside millage. 1.967 mills were allocated to the general fund and 0.543 mill was allocated to the debt service fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The average unemployment rate for the County during 2015 was 6.0 percent, a decrease from 7.0 percent a year ago. The State average was 4.9 percent and the Federal rate was 5.3 percent. In 2015, the effect of the decreasing unemployment and increase in overall economic conditions have been demonstrated through higher sales tax receipts in the County.

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

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Roger A. Corlett, CPA, 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, 2015*

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 38,251,022	\$ 6,028,417	\$ 44,279,439
Cash with fiscal agents	1,115,484	595,000	1,710,484
Cash in segregated accounts	515,696	-	515,696
Restricted cash and cash equivalents	-	539,295	539,295
Receivables:			
Sales taxes	2,788,691	-	2,788,691
Property taxes	17,571,447	-	17,571,447
Accounts	344,694	724,769	1,069,463
Special assessments	363,268	1,553,563	1,916,831
Accrued interest	59,799	-	59,799
Due from other governments	8,621,970	-	8,621,970
Loans receivable	2,206,584	-	2,206,584
Lease receivable	-	-	-
Rent receivable	-	-	-
Materials and supplies inventory	283,532	-	283,532
Prepayments	136,523	-	136,523
Net pension asset	77,873	2,014	79,887
Capital investment	-	715,500	715,500
Other assets	-	-	-
Internal balance	140,293	(140,293)	-
Capital assets:			
Nondepreciable capital assets	113,882,062	2,079,995	115,962,057
Depreciable capital assets, net	31,897,446	37,490,044	69,387,490
Total capital assets, net	<u>145,779,508</u>	<u>39,570,039</u>	<u>185,349,547</u>
Total assets	<u>218,256,384</u>	<u>49,588,304</u>	<u>267,844,688</u>
Deferred outflows of resources:			
Deferred charges on debt refunding	285,307	96,732	382,039
Pension - OPERS	5,228,337	135,191	5,363,528
Pension - STRS	268,236	-	268,236
Total deferred outflows of resources	<u>5,781,880</u>	<u>231,923</u>	<u>6,013,803</u>

Component Units		
Ash/Craft Industries	Northeast Ohio Regional Airport	Ashtabula County Port Authority
\$ 424,175	\$ 235,837	\$ 409,593
-	-	-
-	-	-
-	-	665,110
-	-	-
-	-	-
55,607	3,706	210,094
-	-	-
-	-	-
-	183,267	60,000
-	-	230,135
-	119,375	-
-	39,900	-
13,341	29,171	-
13,707	24,857	3,898
-	-	-
-	-	-
-	-	3,124
-	-	-
-	2,092,886	1,132,800
248,223	3,126,526	5,380,477
248,223	5,219,412	6,513,277
755,053	5,855,525	8,095,231
-	-	-
-	17,621	13,266
-	-	-
-	17,621	13,266
- - Continued		

Ashtabula County, Ohio

Statement of Net Position (Continued)
December 31, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Liabilities:			
Accounts payable	\$ 2,104,948	\$ 180,471	\$ 2,285,419
Contracts payable	-	855,241	855,241
Retainage payable	-	-	-
Accrued wages and benefits	478,137	11,948	490,085
Matured compensated absences payable	58,632	-	58,632
Due to other governments	405,287	82,187	487,474
Accrued interest payable	54,051	29,380	83,431
Loans payable	290,486	-	290,486
Claims payable	1,115,677	-	1,115,677
Long-term liabilities:			
Due within one year	2,488,100	1,488,091	3,976,191
Due in more than one year:			
Net pension liability	31,430,926	751,615	32,182,541
Other amounts due in more than one year	19,303,405	20,941,608	40,245,013
Total liabilities	57,729,649	24,340,541	82,070,190
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	15,375,200	-	15,375,200
Pension - OPERS	534,428	13,818	548,246
Pension - STRS	447,443	-	447,443
Land rent	-	-	-
Total deferred inflows of resources	16,357,071	13,818	16,370,889
Net position:			
Net investment in capital assets	127,517,196	16,719,350	144,236,546
Restricted for:			
Debt service	274,611	-	274,611
Capital projects	2,710,345	539,295	3,249,640
Public assistance/human services	1,927,872	-	1,927,872
Roads & bridges	3,366,857	-	3,366,857
Health programs	240,115	-	240,115
Judicial/public safety programs	4,408,786	-	4,408,786
Economic development	4,096,322	-	4,096,322
Children's services	2,043,763	-	2,043,763
General government operations	1,781,981	-	1,781,981
Lodge operations	176,694	-	176,694
Other purposes	5,766,223	-	5,766,223
Unrestricted (deficit)	(4,359,221)	8,207,223	3,848,002
Total net position	\$ 149,951,544	\$ 25,465,868	\$ 175,417,412

See Accompanying Notes to the Basic Financial Statements

Component Units		
Ash/Craft Industries	Northeast Ohio Regional Airport	Ashtabula County Port Authority
\$ 6,082	\$ 15,865	\$ 66,026
-	133,473	79,962
-	25,504	-
25,693	1,341	1,825
-	-	-
921	2,098	595
-	10,786	-
-	-	-
-	-	-
-	36,600	144,766
-	92,026	72,849
-	1,012,200	273,358
32,696	1,329,893	639,381
-	-	-
-	1,617	1,311
-	-	-
-	19,950	-
-	21,567	1,311
248,223	4,170,612	6,108,515
-	115,002	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	208,036
-	-	-
-	-	-
-	-	-
-	-	-
474,134	236,072	1,151,254
\$ 722,357	\$ 4,521,686	\$ 7,467,805

Ashtabula County, Ohio

*Statement of Activities
For the Year Ended December 31, 2015*

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government				
Legislative and executive	\$ 9,941,789	\$ 4,073,973	\$ 1,378,660	\$ 95,254
Judicial	5,691,952	1,999,793	503,486	-
Public safety	10,588,216	1,731,663	1,709,885	-
Public works	6,738,550	401,334	6,839,979	664,283
Health	17,670,371	405,295	6,257,971	-
Human services	28,915,096	3,685,426	18,898,363	-
Conservation and recreation	341,895	-	-	-
Interest and fiscal charges	622,948	-	-	-
Total governmental activities	80,510,817	12,297,484	35,588,344	759,537
Business-type activities:				
Sewer district	2,479,357	2,606,953	-	34,254
Water district	3,858,151	4,236,116	-	202,627
Geneva State Park Lodge	956,746	-	514,160	-
Total business-type activities	7,294,254	6,843,069	514,160	236,881
Total primary government	\$ 87,805,071	\$ 19,140,553	\$ 36,102,504	\$ 996,418
Component units:				
Ash/Craft Industries	\$ 1,030,115	\$ 781,600	\$ 301,981	\$ -
Northeast Ohio Regional Airport	1,016,243	297,462	498,057	1,843,714
Ashtabula County Port Authority	1,828,834	2,827,807	60,000	-
Total component units	\$ 3,875,192	\$ 3,906,869	\$ 860,038	\$ 1,843,714
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				
Special item				
Lodge contribution				
Transfers				
Change in net position				
Net position at beginning of year (restated)				
Net position at end of year				

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Changes in Net Position						
Primary Government			Component Units			
Governmental Activities	Business-type Activities	Total	Ash/Craft Industries	Northeast Ohio Regional Airport	Ashtabula County Port Authority	
\$ (4,393,902)	\$ -	\$ (4,393,902)	\$ -	\$ -	\$ -	
(3,188,673)	-	(3,188,673)	-	-	-	
(7,146,668)	-	(7,146,668)	-	-	-	
1,167,046	-	1,167,046	-	-	-	
(11,007,105)	-	(11,007,105)	-	-	-	
(6,331,307)	-	(6,331,307)	-	-	-	
(341,895)	-	(341,895)	-	-	-	
(622,948)	-	(622,948)	-	-	-	
(31,865,452)	-	(31,865,452)	-	-	-	
-	161,850	161,850	-	-	-	
-	580,592	580,592	-	-	-	
-	(442,586)	(442,586)	-	-	-	
-	299,856	299,856	-	-	-	
(31,865,452)	299,856	(31,565,596)	-	-	-	
-	-	-	53,466	-	-	
-	-	-	-	1,622,990	-	
-	-	-	-	-	1,058,973	
-	-	-	53,466	1,622,990	1,058,973	
3,140,155	-	3,140,155	-	-	-	
1,346,370	-	1,346,370	-	-	-	
3,654,563	-	3,654,563	-	-	-	
6,363,669	-	6,363,669	-	-	-	
574,908	-	574,908	-	-	-	
866,359	-	866,359	-	-	-	
10,852,990	-	10,852,990	-	-	-	
617,970	-	617,970	-	-	-	
331,193	50,000	381,193	-	-	-	
166,447	-	166,447	-	-	-	
4,931,901	-	4,931,901	-	-	-	
-	248,576	248,576	-	-	-	
405,953	6,255	412,208	667	306	214	
2,803,812	17,558	2,821,370	11,763	2,286	290	
36,056,290	322,389	36,378,679	12,430	2,592	504	
-	-	-	-	-	1,541,853	
(250,000)	250,000	-	-	-	-	
(347,500)	347,500	-	-	-	-	
3,593,338	1,219,745	4,813,083	65,896	1,625,582	2,601,330	
146,358,206	24,246,123	170,604,329	656,461	2,896,104	4,866,475	
\$ 149,951,544	\$ 25,465,868	\$ 175,417,412	\$ 722,357	\$ 4,521,686	\$ 7,467,805	

Ashtabula County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2015*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of DD
Assets:					
Equity in pooled cash and cash equivalents	\$ 5,395,341	\$ 2,437,173	\$ 1,346,002	\$ 2,183,930	\$ 7,462,831
Cash with fiscal agents	-	-	-	-	963,790
Cash in segregated accounts	14,974	-	-	-	41,160
Receivables:					
Sales taxes	2,788,691	-	-	-	-
Property taxes	3,411,828	-	1,735,285	3,933,264	6,873,373
Accounts	85,949	8,608	-	-	17,499
Special assessments	-	-	-	-	-
Interfund loans	222,421	-	-	-	-
Accrued interest	59,799	-	-	-	-
Due from other governments	1,258,569	2,960,222	150,252	632,775	783,803
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	241,469	-	-	-
Prepayments	136,523	-	-	-	-
Total assets	<u>\$ 13,374,095</u>	<u>\$ 5,647,472</u>	<u>\$ 3,231,539</u>	<u>\$ 6,749,969</u>	<u>\$ 16,142,456</u>
Liabilities:					
Accounts payable	\$ 274,465	\$ 55,379	\$ 676,486	\$ 53,827	\$ 150,928
Accrued wages and benefits	155,260	37,536	54,650	27,436	79,280
Matured compensated absences payable	13,960	1,378	24,891	-	13,359
Due to other governments	80,044	17,183	23,898	10,443	53,281
Interfund loans payable	-	-	-	-	-
Total liabilities	<u>523,729</u>	<u>111,476</u>	<u>779,925</u>	<u>91,706</u>	<u>296,848</u>
Deferred inflows of resources:					
Property taxes levied for the next fiscal year	3,010,000	-	1,531,000	3,475,000	6,000,000
Delinquent property tax revenue not available	401,828	-	204,285	458,264	873,373
Accrued interest not available	57,019	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Sales tax revenue not available	1,924,189	-	-	-	-
Intergovernmental revenue not available	878,722	2,510,733	35,283	387,290	630,532
Total deferred inflows of resources	<u>6,271,758</u>	<u>2,510,733</u>	<u>1,770,568</u>	<u>4,320,554</u>	<u>7,503,905</u>
Fund balances:					
Nonspendable	733,582	241,469	-	-	-
Restricted	-	2,783,794	681,046	2,337,709	8,341,703
Committed	742,521	-	-	-	-
Assigned	904,095	-	-	-	-
Unassigned (deficit)	4,198,410	-	-	-	-
Total fund balances	<u>6,578,608</u>	<u>3,025,263</u>	<u>681,046</u>	<u>2,337,709</u>	<u>8,341,703</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 13,374,095</u>	<u>\$ 5,647,472</u>	<u>\$ 3,231,539</u>	<u>\$ 6,749,969</u>	<u>\$ 16,142,456</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	Other Governmental Funds	Total Governmental Funds
\$ 700,164	\$ 16,695,545	\$ 36,220,986
-	151,694	1,115,484
-	459,562	515,696
-	-	2,788,691
-	1,617,697	17,571,447
118,219	107,449	337,724
-	363,268	363,268
-	-	222,421
-	-	59,799
475,431	2,360,918	8,621,970
-	2,206,584	2,206,584
42,063	-	283,532
-	-	136,523
<u>\$ 1,335,877</u>	<u>\$ 23,962,717</u>	<u>\$ 70,444,125</u>
\$ 364,173	\$ 529,690	\$ 2,104,948
56,570	67,405	478,137
5,044	-	58,632
35,230	185,208	405,287
-	68,921	68,921
<u>461,017</u>	<u>851,224</u>	<u>3,115,925</u>
-	1,359,200	15,375,200
-	233,497	2,171,247
-	-	57,019
-	363,268	363,268
-	-	1,924,189
-	1,946,225	6,388,785
<u>-</u>	<u>3,902,190</u>	<u>26,279,708</u>
42,063	2,206,584	3,223,698
832,797	16,526,204	31,503,253
-	493,522	1,236,043
-	-	904,095
-	(17,007)	4,181,403
<u>874,860</u>	<u>19,209,303</u>	<u>41,048,492</u>
<u>\$ 1,335,877</u>	<u>\$ 23,962,717</u>	<u>\$ 70,444,125</u>

Ashtabula County, Ohio

*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2015*

Total governmental fund balances		\$ 41,048,492
<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.		145,779,508
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 1,924,189	
Real and other taxes receivable	2,171,247	
Intergovernmental receivable	6,388,785	
Special assessments receivable	363,268	
Accrued interest receivable	57,019	
Total		10,904,508
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.		268,173
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.		(54,051)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		285,307
Unamortized premiums on bond issuances are not recognized in the governmental funds.		(871,843)
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	77,873	
Deferred outflows of resources	5,496,573	
Deferred inflows of resources	(981,871)	
Net pension liability	(31,430,926)	
Total		(26,838,351)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	2,603,937	
Capital lease obligations	163,010	
OPWC loans payable	133,107	
General obligation bonds payable	17,314,729	
Loans payable	355,416	
Total		(20,570,199)
Net position of governmental activities		<u>\$ 149,951,544</u>

See Accompanying Notes to the Basic Financial Statements

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Ashtabula County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of DD
Revenues:					
Sales taxes	\$ 10,698,746	\$ -	\$ -	\$ -	\$ -
Property and other local taxes	3,110,729	-	1,300,963	3,619,971	6,280,379
Charges for services	3,686,832	337,974	6,811	3,750	7,016
Licenses and permits	131,484	-	-	-	-
Fines and forfeitures	381,736	63,360	-	-	-
Intergovernmental	3,077,658	6,568,114	8,779,999	4,000,391	5,901,405
Special assessments	-	-	-	-	-
Interest	394,769	5,005	-	-	12
Contributions and donations	-	-	3,775	8,656	-
Conveyance taxes	413,473	-	-	-	-
Other	362,586	17,408	130,466	109,563	863,984
Total revenues	<u>22,258,013</u>	<u>6,991,861</u>	<u>10,222,014</u>	<u>7,742,331</u>	<u>13,052,796</u>
Expenditures:					
Current:					
General government					
Legislative and executive	7,046,982	-	-	-	-
Judicial	4,775,423	-	-	-	-
Public safety	7,936,353	-	-	-	-
Public works	99,208	6,962,467	-	-	-
Health	80,349	-	-	-	13,932,912
Human services	943,451	-	10,667,792	6,625,057	-
Conservation and recreation	257,860	-	-	-	-
Capital outlay	-	150,625	-	-	-
Debt service:					
Principal retirement	-	136,593	-	112,469	-
Interest and fiscal charges	-	4,210	-	11,157	-
Total expenditures	<u>21,139,626</u>	<u>7,253,895</u>	<u>10,667,792</u>	<u>6,748,683</u>	<u>13,932,912</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,118,387</u>	<u>(262,034)</u>	<u>(445,778)</u>	<u>993,648</u>	<u>(880,116)</u>
Other financing sources (uses):					
OPWC loan issuance	-	50,000	-	-	-
Sale of capital assets	11,122	-	-	-	-
Capital lease transaction	-	150,625	-	-	-
Transfers in	155,925	-	1,053,051	-	-
Transfers (out)	(839,488)	-	-	-	-
Contributions to lodge	-	-	-	-	-
Total other financing sources (uses)	<u>(672,441)</u>	<u>200,625</u>	<u>1,053,051</u>	<u>-</u>	<u>-</u>
Net change in fund balances	445,946	(61,409)	607,273	993,648	(880,116)
Fund balances at beginning of year	<u>6,132,662</u>	<u>3,086,672</u>	<u>73,773</u>	<u>1,344,061</u>	<u>9,221,819</u>
Fund balances at end of year	<u>\$ 6,578,608</u>	<u>\$ 3,025,263</u>	<u>\$ 681,046</u>	<u>\$ 2,337,709</u>	<u>\$ 8,341,703</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 10,698,746
-	1,708,657	16,020,699
3,050,880	4,127,954	11,221,217
-	33,837	165,321
-	264,683	709,779
5,465,309	7,073,766	40,866,642
-	414,862	414,862
3	160,969	560,758
-	23,195	35,626
-	204,497	617,970
382,018	940,398	2,806,423
<u>8,898,210</u>	<u>14,952,818</u>	<u>84,118,043</u>
-	2,935,766	9,982,748
-	951,060	5,726,483
-	2,760,071	10,696,424
-	626,577	7,688,252
-	3,162,867	17,176,128
9,026,560	1,629,792	28,892,652
-	84,035	341,895
-	323,319	473,944
-	711,546	960,608
-	638,530	653,897
<u>9,026,560</u>	<u>13,823,563</u>	<u>82,593,031</u>
<u>(128,350)</u>	<u>1,129,255</u>	<u>1,525,012</u>
-	-	50,000
-	-	11,122
-	-	150,625
-	516,501	1,725,477
(199,513)	(1,133,976)	(2,172,977)
-	(250,000)	(250,000)
<u>(199,513)</u>	<u>(867,475)</u>	<u>(485,753)</u>
(327,863)	261,780	1,039,259
1,202,723	18,947,523	40,009,233
<u>\$ 874,860</u>	<u>\$ 19,209,303</u>	<u>\$ 41,048,492</u>

Ashtabula County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2015*

Net change in fund balances - total governmental funds	\$	1,039,259
<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	\$	2,484,513
Current year depreciation		<u>(1,462,190)</u>
Total		1,022,323
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		(11,143)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales taxes		154,244
Real and other taxes		256,518
Intergovernmental revenues		213,372
Special assessments		(46,682)
Investment income		9,337
Other		<u>(3,177)</u>
Total		583,612
Proceeds of loans and capital leases are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		(200,625)
Repayment of bond, loan and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		960,608
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.		
Decrease in accrued interest payable		2,789
Amortization of deferred amounts on refunding		(20,501)
Amortization of bond premiums		<u>48,661</u>
Total		30,949
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.		101,890
Contractually required pension contributions are reported as an expenditure in governmental funds; however, the statement of net position reports these items as deferred outflows.		3,731,806
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities		(3,544,276)
The internal service funds used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		<u>(121,065)</u>
Change in net position of governmental activities	<u>\$</u>	<u>3,593,338</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
General Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 10,200,000	\$ 10,647,770	\$ 10,647,769	\$ (1)
Property and other local taxes	3,041,000	3,038,000	3,031,133	(6,867)
Charges for services	3,053,810	3,144,110	3,002,644	(141,466)
Licenses and permits	10,000	100,000	130,885	30,885
Fines and forfeitures	404,000	404,000	357,800	(46,200)
Intergovernmental	2,883,270	3,042,024	3,109,136	67,112
Interest	330,750	330,750	394,528	63,778
Conveyance taxes	360,000	360,000	407,341	47,341
Other	123,060	123,060	364,260	241,200
Total revenues	20,405,890	21,189,714	21,445,496	255,782
Expenditures:				
Current:				
General government				
Legislative and executive	6,777,830	7,393,964	6,951,163	442,801
Judicial	4,889,654	5,076,857	4,832,606	244,251
Public safety	7,747,729	8,504,523	8,241,698	262,825
Public works	106,783	112,504	102,530	9,974
Health	192,935	197,886	124,189	73,697
Human services	1,262,323	1,269,058	958,942	310,116
Conservation and recreation	251,122	258,750	258,314	436
Total expenditures	21,228,376	22,813,542	21,469,442	1,344,100
Excess (deficiency) of revenues over (under) expenditures	(822,486)	(1,623,828)	(23,946)	1,599,882
Other financing sources (uses):				
Sale of capital assets	-	-	11,122	11,122
Advances in	-	140,000	140,000	-
Advances (out)	-	(198,000)	(198,000)	-
Transfers in	80,250	594,250	560,179	(34,071)
Transfers (out)	(850,500)	(972,300)	(963,988)	8,312
Total other financing sources (uses)	(770,250)	(436,050)	(450,687)	(14,637)
Net change in fund balances	(1,592,736)	(2,059,878)	(474,633)	1,585,245
Fund balances at beginning of year	4,509,942	4,509,942	4,509,942	-
Prior year encumbrances appropriated	322,594	322,594	322,594	-
Fund balance at end of year	<u>\$ 3,239,800</u>	<u>\$ 2,772,658</u>	<u>\$ 4,357,903</u>	<u>\$ 1,585,245</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicles and Gas Tax Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 357,000	\$ 357,000	\$ 335,032	\$ (21,968)
Fines and forfeitures	65,000	65,000	57,922	(7,078)
Intergovernmental	5,950,000	5,950,000	5,912,680	(37,320)
Interest	7,000	7,000	5,018	(1,982)
Other	30,000	30,000	14,985	(15,015)
Total revenues	<u>6,409,000</u>	<u>6,409,000</u>	<u>6,325,637</u>	<u>(83,363)</u>
Expenditures:				
Current:				
Public works	<u>7,084,891</u>	<u>7,453,606</u>	<u>6,669,366</u>	<u>784,240</u>
Total expenditures	<u>7,084,891</u>	<u>7,453,606</u>	<u>6,669,366</u>	<u>784,240</u>
Net change in fund balances	(675,891)	(1,044,606)	(343,729)	700,877
Fund balances at beginning of year	2,567,540	2,567,540	2,567,540	-
Prior year encumbrances appropriated	<u>126,748</u>	<u>126,748</u>	<u>126,748</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,018,397</u>	<u>\$ 1,649,682</u>	<u>\$ 2,350,559</u>	<u>\$ 700,877</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, 2015*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 1,149,000	\$ 1,149,000	\$ 1,251,441	\$ 102,441
Charges for services	106,000	106,000	6,811	(99,189)
Intergovernmental	9,245,774	9,245,774	8,675,155	(570,619)
Contributions and donations	1,000	1,000	3,775	2,775
Other	276,000	276,000	130,370	(145,630)
Total revenues	<u>10,777,774</u>	<u>10,777,774</u>	<u>10,067,552</u>	<u>(710,222)</u>
Expenditures:				
Current:				
Human services	12,076,847	11,758,727	11,637,773	120,954
Total expenditures	<u>12,076,847</u>	<u>11,758,727</u>	<u>11,637,773</u>	<u>120,954</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,299,073)</u>	<u>(980,953)</u>	<u>(1,570,221)</u>	<u>(589,268)</u>
Other financing sources (uses):				
Transfers in	1,650,000	1,053,051	1,053,051	-
Transfers (out)	(1,000)	(1,000)	-	1,000
Total other financing sources (uses)	<u>1,649,000</u>	<u>1,052,051</u>	<u>1,053,051</u>	<u>1,000</u>
Net change in fund balances	349,927	71,098	(517,170)	(588,268)
Fund balances at beginning of year	77,230	77,230	77,230	-
Prior year encumbrances appropriated	831,571	831,571	831,571	-
Fund balance at end of year	<u>\$ 1,258,728</u>	<u>\$ 979,899</u>	<u>\$ 391,631</u>	<u>\$ (588,268)</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 3,220,000	\$ 3,322,000	\$ 3,519,511	\$ 197,511
Charges for services	2,200	1,850	3,750	1,900
Intergovernmental	3,566,232	3,774,695	3,907,050	132,355
Contributions and donations	1,000	7,500	8,656	1,156
Other	84,000	76,000	109,563	33,563
Total revenues	<u>6,873,432</u>	<u>7,182,045</u>	<u>7,548,530</u>	<u>366,485</u>
Expenditures:				
Current:				
Human services	7,048,614	7,216,714	6,979,245	237,469
Debt service:				
Principal retirement	110,000	122,000	121,537	463
Interest and fiscal charges	14,000	14,000	12,409	1,591
Total expenditures	<u>7,172,614</u>	<u>7,352,714</u>	<u>7,113,191</u>	<u>239,523</u>
Net change in fund balances	(299,182)	(170,669)	435,339	606,008
Fund balances at beginning of year	1,591,774	1,591,774	1,591,774	-
Prior year encumbrances appropriated	1,600	1,600	1,600	-
Fund balance at end of year	<u>\$ 1,294,192</u>	<u>\$ 1,422,705</u>	<u>\$ 2,028,713</u>	<u>\$ 606,008</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, 2015*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 6,030,000	\$ 6,030,000	\$ 6,119,587	\$ 89,587
Charges for services	7,000	7,000	6,910	(90)
Intergovernmental	4,095,000	4,095,000	4,165,783	70,783
Other	730,000	730,000	859,083	129,083
Total revenues	<u>10,862,000</u>	<u>10,862,000</u>	<u>11,151,363</u>	<u>289,363</u>
Expenditures:				
Current:				
Health	<u>13,038,000</u>	<u>13,100,441</u>	<u>12,174,701</u>	<u>925,740</u>
Total expenditures	<u>13,038,000</u>	<u>13,100,441</u>	<u>12,174,701</u>	<u>925,740</u>
Net change in fund balances	(2,176,000)	(2,238,441)	(1,023,338)	1,215,103
Fund balances at beginning of year	7,891,255	7,891,255	7,891,255	-
Prior year encumbrances appropriated	<u>105,732</u>	<u>105,732</u>	<u>105,732</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5,820,987</u>	<u>\$ 5,758,546</u>	<u>\$ 6,973,649</u>	<u>\$ 1,215,103</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, 2015*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 3,086,500	\$ 3,159,650	\$ 3,076,646	\$ (83,004)
Intergovernmental	5,518,150	5,292,788	5,381,039	88,251
Interest	-	-	3	3
Other	666,050	427,000	352,043	(74,957)
Total revenues	<u>9,270,700</u>	<u>8,879,438</u>	<u>8,809,731</u>	<u>(69,707)</u>
Expenditures:				
Current:				
Human services	9,391,817	9,413,440	9,201,810	211,630
Total expenditures	<u>9,391,817</u>	<u>9,413,440</u>	<u>9,201,810</u>	<u>211,630</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(121,117)</u>	<u>(534,002)</u>	<u>(392,079)</u>	<u>141,923</u>
Other financing sources (uses):				
Transfers (out)	(199,513)	(199,513)	(199,513)	-
Total other financing sources (uses)	<u>(199,513)</u>	<u>(199,513)</u>	<u>(199,513)</u>	<u>-</u>
Net change in fund balances	(320,630)	(733,515)	(591,592)	141,923
Fund balances at beginning of year	1,222,002	1,222,002	1,222,002	-
Prior year encumbrances appropriated	48,636	48,636	48,636	-
Fund balance at end of year	<u>\$ 950,008</u>	<u>\$ 537,123</u>	<u>\$ 679,046</u>	<u>\$ 141,923</u>

See Accompanying Notes to the Basic Financial Statements

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Ashtabula County, Ohio

*Statement of Net Position
Proprietary Funds
December 31, 2015*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Assets:					
Current assets:					
Equity in pooled cash and cash equivalents	\$ 3,166,516	\$ 2,353,558	\$ 508,343	\$ 6,028,417	\$ 2,030,036
Cash with fiscal agents	-	-	595,000	595,000	-
Restricted cash held by Delaware North Corporation	-	-	539,295	539,295	-
Receivables:					
Accounts	275,085	449,684	-	724,769	6,970
Special assessments	666,816	886,747	-	1,553,563	-
Due from other funds	4,723	-	-	4,723	-
Contract receivable	-	-	715,500	715,500	-
Total current assets	<u>4,113,140</u>	<u>3,689,989</u>	<u>2,358,138</u>	<u>10,161,267</u>	<u>2,037,006</u>
Noncurrent assets:					
Net pension asset	1,250	764	-	2,014	-
Capital assets:					
Nondepreciable capital assets	218,336	1,861,659	-	2,079,995	-
Depreciable capital assets, net	<u>9,311,913</u>	<u>16,466,750</u>	<u>11,711,381</u>	<u>37,490,044</u>	<u>-</u>
Total capital assets, net	<u>9,530,249</u>	<u>18,328,409</u>	<u>11,711,381</u>	<u>39,570,039</u>	<u>-</u>
Total noncurrent assets	<u>9,531,499</u>	<u>18,329,173</u>	<u>11,711,381</u>	<u>39,572,053</u>	<u>-</u>
Total assets	<u>13,644,639</u>	<u>22,019,162</u>	<u>14,069,519</u>	<u>49,733,320</u>	<u>2,037,006</u>
Deferred outflows of resources:					
Deferred charges on debt refunding	-	-	96,732	96,732	-
Pension - OPERS	<u>83,903</u>	<u>51,288</u>	<u>-</u>	<u>135,191</u>	<u>-</u>
Total deferred outflows of resources	<u>83,903</u>	<u>51,288</u>	<u>96,732</u>	<u>231,923</u>	<u>-</u>

- - Continued

Ashtabula County, Ohio

*Statement of Net Position
Proprietary Funds (Continued)
December 31, 2015*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Liabilities:					
Current liabilities:					
Accounts payable	\$ 31,993	\$ 148,478	\$ -	\$ 180,471	\$ -
Contracts payable	119,693	735,548	-	855,241	-
Accrued wages and benefits	7,754	4,194	-	11,948	-
Due to other funds	-	4,723	-	4,723	-
Due to other governments	77,098	5,089	-	82,187	-
Interfund loans payable	-	-	-	-	153,500
Accrued interest payable	1,163	13,584	14,633	29,380	-
Compensated absences payable	11,075	7,868	-	18,943	-
Revenue bonds payable	15,800	143,000	520,000	678,800	-
OWDA loans payable	230,532	466,974	-	697,506	-
OPWC loans payable	20,086	72,756	-	92,842	-
Claims payable	-	-	-	-	1,160,891
Total current liabilities	<u>515,194</u>	<u>1,602,214</u>	<u>534,633</u>	<u>2,652,041</u>	<u>1,314,391</u>
Long-term liabilities:					
Compensated absences payable	20,567	14,611	-	35,178	-
Claims payable	-	-	-	-	594,735
Revenue bonds payable	263,200	3,963,000	4,745,095	8,971,295	-
OWDA loans payable	881,599	10,280,950	-	11,162,549	-
OPWC loans payable	151,948	620,638	-	772,586	-
Net pension liability	466,476	285,139	-	751,615	-
Total long-term liabilities	<u>1,783,790</u>	<u>15,164,338</u>	<u>4,745,095</u>	<u>21,693,223</u>	<u>594,735</u>
Total liabilities	<u>2,298,984</u>	<u>16,766,552</u>	<u>5,279,728</u>	<u>24,345,264</u>	<u>1,909,126</u>
Deferred inflows of resources:					
Pension - OPERS	<u>8,576</u>	<u>5,242</u>	<u>-</u>	<u>13,818</u>	<u>-</u>
Net position:					
Net investment in capital assets	7,967,084	2,209,248	6,543,018	16,719,350	-
Restricted for repairs and maintenance	-	-	539,295	539,295	-
Unrestricted	<u>3,453,898</u>	<u>3,089,408</u>	<u>1,804,210</u>	<u>8,347,516</u>	<u>127,880</u>
Total net position	<u>\$ 11,420,982</u>	<u>\$ 5,298,656</u>	<u>\$ 8,886,523</u>	<u>25,606,161</u>	<u>\$ 127,880</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds				<u>(140,293)</u>	
Net position of business-type activities				<u>\$ 25,465,868</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, 2015*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Operating revenues:					
Tap-in fees	\$ 35,357	\$ -	\$ -	\$ 35,357	\$ -
Charges for services	2,485,624	4,085,352	-	6,570,976	6,992,274
Other operating revenues	12,712	4,846	-	17,558	-
Total operating revenues	<u>2,533,693</u>	<u>4,090,198</u>	<u>-</u>	<u>6,623,891</u>	<u>6,992,274</u>
Operating expenses:					
Personal services	508,027	306,952	-	814,979	-
Fringe benefits	147,723	125,359	-	273,082	-
Contractual services	1,163,018	1,806,269	343,405	3,312,692	-
Materials and supplies	196,821	70,122	-	266,943	-
Claims	-	-	-	-	7,217,651
Depreciation	401,046	895,048	455,032	1,751,126	-
Total operating expenses	<u>2,416,635</u>	<u>3,203,750</u>	<u>798,437</u>	<u>6,418,822</u>	<u>7,217,651</u>
Operating income (loss)	<u>117,058</u>	<u>886,448</u>	<u>(798,437)</u>	<u>205,069</u>	<u>(225,377)</u>
Nonoperating revenues (expenses):					
Interest and fiscal charges	(58,266)	(652,666)	(158,309)	(869,241)	-
Loss on disposal of capital assets	(1,879)	-	-	(1,879)	-
Interest income	6,164	-	91	6,255	-
Bed tax	-	-	50,000	50,000	-
Net change in operations of lodge	-	-	248,576	248,576	-
Special assessments	85,972	150,764	-	236,736	-
Reserve requirement receipts	-	-	514,160	514,160	-
Total nonoperating revenues (expenses)	<u>31,991</u>	<u>(501,902)</u>	<u>654,518</u>	<u>184,607</u>	<u>-</u>
Income (loss) before contributions and transfers	149,049	384,546	(143,919)	389,676	(225,377)
Transfer in	-	-	347,500	347,500	100,000
Capital contributions	<u>34,254</u>	<u>202,627</u>	<u>250,000</u>	<u>486,881</u>	<u>-</u>
Change in net position	183,303	587,173	453,581	1,224,057	(125,377)
Net position at beginning of year (restated)	<u>11,237,679</u>	<u>4,711,483</u>	<u>8,432,942</u>		<u>253,257</u>
Net position at end of year	<u>\$ 11,420,982</u>	<u>\$ 5,298,656</u>	<u>\$ 8,886,523</u>		<u>\$ 127,880</u>
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				<u>(4,312)</u>	
Change in net position of business-type activities				<u>\$ 1,219,745</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, 2015*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Cash flows from operating activities:					
Cash received from customers	\$ 2,531,607	\$ 4,087,298	\$ -	\$ 6,618,905	\$ -
Cash received from other payments	12,712	4,846	-	17,558	-
Cash received from interfund transactions	-	-	-	-	7,276,799
Cash payments for goods and services	(199,077)	(71,682)	-	(270,759)	-
Cash payments to employees	(678,233)	(446,829)	-	(1,125,062)	-
Cash payments for contractual services	(1,127,401)	(1,905,858)	(343,405)	(3,376,664)	-
Cash payments for claims	-	-	-	-	(7,181,380)
Net cash provided by (used in) operating activities	539,608	1,667,775	(343,405)	1,863,978	95,419
Cash flows from noncapital financing activities:					
Cash received from bed taxes	-	-	50,000	50,000	-
Cash received from transfers in	-	-	347,500	347,500	100,000
Cash received from contributions and donations	-	-	250,000	250,000	-
Net change in operation of lodge	-	-	257,819	257,819	-
Cash received from interfund loans	-	-	140,000	140,000	-
Cash used in repayment of interfund loans	-	-	(140,000)	(140,000)	-
Net cash provided by noncapital financing activities	-	-	905,319	905,319	100,000
Cash flows from capital and related financing activities:					
Cash received from special assessments	162,103	236,649	-	398,752	-
Acquisition of capital assets	(122,495)	(626,653)	-	(749,148)	-
Cash received from capital reserve requirement	-	-	514,160	514,160	-
Cash payments for principal retirement	(254,207)	(658,525)	(515,000)	(1,427,732)	-
Cash payments for interest and fiscal charges	(58,328)	(653,123)	(185,900)	(897,351)	-
Cash received from OPWC loans	4,933	-	-	4,933	-
Cash received from capital grants	34,254	202,627	-	236,881	-
Net cash used in capital and related financing activities	(233,740)	(1,499,025)	(186,740)	(1,919,505)	-
Cash flows from investing activities:					
Interest received	6,164	-	91	6,255	-
Net cash provided by investing activities	6,164	-	91	6,255	-
Net increase in cash and cash equivalents	312,032	168,750	375,265	856,047	195,419
Cash and cash equivalents at beginning of year	<u>2,854,484</u>	<u>2,184,808</u>	<u>1,267,373</u>	<u>6,306,665</u>	<u>1,834,617</u>
Cash and cash equivalents at end of year	<u>\$ 3,166,516</u>	<u>\$ 2,353,558</u>	<u>\$ 1,642,638</u>	<u>\$ 7,162,712</u>	<u>\$ 2,030,036</u>

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Ashtabula County, Ohio

*Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2015*

	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)	\$ 117,058	\$ 886,448	\$ (798,437)	\$ 205,069	\$ (225,377)
Adjustments:					
Depreciation	401,046	895,048	455,032	1,751,126	-
Changes in assets and liabilities:					
Change in accounts receivable	10,626	1,946	-	12,572	14,045
Change in due from agency funds	-	-	-	-	270,480
Change in due from other funds	(4,723)	-	-	(4,723)	-
Change in net pension asset	(909)	(556)	-	(1,465)	-
Change in deferred outflows of resources - OPERS	(25,269)	(15,447)	-	(40,716)	-
Change in accounts payable	13,406	(59,895)	-	(46,489)	-
Change in contracts payable	(7,833)	(4,723)	-	(12,556)	-
Change in accrued wages and benefits	(15,056)	(11,735)	-	(26,791)	-
Change in due to other funds	-	4,723	-	4,723	-
Change in net pension liability	10,536	6,440	-	16,976	-
Change in deferred inflows of resources - OPERS	8,576	5,242	-	13,818	-
Change in intergovernmental payable	28,655	(41,216)	-	(12,561)	-
Change in compensated absences payable	3,495	1,500	-	4,995	-
Change in claims payable	-	-	-	-	36,271
Net cash provided by (used in) operating activities	<u>\$ 539,608</u>	<u>\$ 1,667,775</u>	<u>\$ (343,405)</u>	<u>\$ 1,863,978</u>	<u>\$ 95,419</u>

At December 31, 2015, the water district fund had purchased \$571,843 in capital assets on account.

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015*

	Private-Purpose Trusts	Agency
Assets:		
Equity in pooled cash and cash equivalents	\$ 396,633	\$ 6,182,398
Cash in segregated accounts	328,854	903,967
Receivables:		
Taxes	-	92,513,717
Accounts	1,000	8,423
Special assessments	-	5,971,020
Intergovernmental	-	3,994,003
Total assets	<u>726,487</u>	<u>\$ 109,573,528</u>
Liabilities:		
Accounts payable	3,375	\$ 1,170
Accrued wages and benefits	-	15,539
Intergovernmental payable	-	106,858,586
Undistributed monies	-	2,698,233
Total liabilities	<u>3,375</u>	<u>\$ 109,573,528</u>
Net position:		
Held in trust for Nursing Home	46,656	
Held in trust for Children's Services	189,467	
Held in trust for Developmental Disabilities	294,795	
Held in trust for law enforcement	86,580	
Held in trust for scholarships	105,614	
Total net position	<u>\$ 723,112</u>	

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2015*

	Private-Purpose Trusts
Additions:	
Investment income	\$ 963
Contributions and donations	639,990
Decrease in fair market value of investments	(2,834)
Other	1,079
Total additions	<u>639,198</u>
Deductions:	
Contractual services	17,084
Materials and supplies	6,247
Other operating expenses	600,679
Total deductions	<u>624,010</u>
Change in net position	15,188
Net position at beginning of year	<u>707,924</u>
Net position at end of year	<u><u>\$ 723,112</u></u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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

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, however, it has not been presented in the financial statements or note disclosures as it is considered immaterial. Separately issued financial statements can be obtained from the Corporation by contacting Dawn Cragon, Ashtabula County Treasurer, 25 West Jefferson Street, Jefferson, Ohio 44047.

Information related to Ash Craft Industries, Northeast Ohio Regional Airport and the Ashtabula County Port Authority is presented in Notes 26, 27 and 28 to the basic financial statements.

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 11, 21 and 22 to the basic statements. These organizations are:

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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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

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

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

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

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

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

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

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

C. Measurement Focus

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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

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

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

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

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.

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

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

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

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

Deferred Outflows of Resources and Deferred Inflows of Resources – In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources have been reported for the following items related to the County's net pension liability: (1) the net difference between projected and actual investment earnings on pension plan assets, (2) the County's contributions to the pension systems subsequent to the measurement date, (3) differences between employer's contributions and the employer's proportional share of contributions and (4) differences between expected and actual experience.

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.

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In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes, but is not limited to, delinquent property taxes, sales taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

The County also reports deferred inflow of resources for the following items related to the County's net pension liability: (1) differences between expected and actual experience and (2) net differences between projected and actual earnings on pension plan investments. 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 2015, investments were limited to money market mutual funds, federal agency securities, negotiable CDs, United States Treasury Bills and donated common stock.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2015 amounted to \$394,769, which includes \$333,970 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.

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

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

G. Materials and Supplies Inventory

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

H. Restricted Assets

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

I. Capital Assets

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

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

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

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

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

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

J. Interfund Balances

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

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.

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

L. Accrued Liabilities and Long-Term Obligations

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

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

M. Net Position

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

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

N. Fund Balance

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

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.

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

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

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

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

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

O. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water and sewer services, and 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.

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

Q. Deferred Outflow from Refunding

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

R. Bond Premiums

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

S. Estimates

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

T. Budgetary Data

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

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

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

U. Payment in Lieu of Taxes

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

V. Special and Extraordinary Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2015.

W. Pensions

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

NOTE 3: CHANGE IN ACCOUNTING PRINCIPLES/RESTATEMENT OF NET POSITION

For 2015, the County implemented GASB Statement No. 68, "*Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27*" and GASB Statement No. 71, "*Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68*".

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GASB Statement No. 68 improves the accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The implementation of GASB Statement No. 68 affected the County's pension plan disclosures and added required supplementary information which is presented after the notes to the basic financial statements.

GASB Statement No. 71 improves the accounting and financial reporting by addressing an issue in GASB Statement No. 68, concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

A net position restatement is required in order to implement GASB Statement No 68 and 71. The governmental activities and business-type activities at January 1, 2015 have been restated as follows:

	Governmental Activities
Net position as previously reported	\$173,384,087
Net pension asset	21,223
Deferred outflows	3,734,134
Deferred inflows	(369,993)
Net pension liability	(30,411,245)
Restated net position at January 1, 2015	<u>\$146,358,206</u>

	Business-Type Activities	Sewer District	Water District
Net position as previously reported	\$24,885,738	\$11,634,644	\$4,954,133
Net pension asset	549	341	208
Deferred outflows	94,475	58,634	35,841
Net pension liability	(734,639)	(455,940)	(278,699)
Restated net position at January 1, 2015	<u>\$24,246,123</u>	<u>\$11,237,679</u>	<u>\$4,711,483</u>

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

NOTE 4: ACCOUNTABILITY

At December 31, 2015, the County Transportation and Adult Drug Court DOJ Grant non-major special revenue funds had deficit fund balances of \$9,146 and \$7,861, respectively. These deficits were the result of adjustments for accrued liabilities. The general fund is liable for deficit funds, and provides transfers when cash is required, rather than when accruals occur.

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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 2015 are:

	<u>Geneva State Park</u>
<i>Operating revenues:</i>	
Total sales, including lodging, food & retail sales	\$ 6,521,461
Other income	105,395
<i>Total operating revenues</i>	<u>6,626,856</u>
<i>Operating expenses:</i>	
Cost of sales	888,002
Payroll & related expenses	2,436,416
Utilities	394,963
Other controllable expenses	1,514,602
Other non-controllable expenses	347,020
<i>Total operating expenses</i>	<u>5,581,003</u>
Operating profit	1,045,853
Interest income	1,156
Non-operating expenses	(463,880)
Management fee	(334,553)
Pre-tax profit	<u>\$ 248,576</u>

NOTE 6: BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures for all funds (budget) rather than as a part of restricted, committed and assigned fund balances (GAAP).

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4. Unrecorded cash, which consists of in-transit court cash and unrecorded interest, is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
5. Advances in and advances out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
6. *Certain funds have legally separate adopted budgets (budget) but are included in the general fund (GAAP).

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

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

Net Change in Fund Balance
General and Major Special Revenue Funds

	General	Motor Vehicle and Gas Tax	Public Assistance
Budget basis	\$ (474,633)	\$ (343,729)	\$ (517,170)
Net adjustment for revenue accruals	(3,423)	666,224	154,462
Net adjustment for expenditure accruals	646,174	(670,744)	78,826
Net adjustment for other financing sources (uses)	(207,500)	200,625	-
Adjustment for funds budgeted as special revenue	181,238	-	-
Adjustment for encumbrances	304,090	86,215	891,155
GAAP basis	<u>\$ 445,946</u>	<u>\$ (61,409)</u>	<u>\$ 607,273</u>

	Children's Services	County Board of DD	Nursing Home
Budget basis	\$ 435,339	\$ (1,023,338)	\$ (591,592)
Net adjustment for revenue accruals	193,801	1,901,433	88,479
Net adjustment for expenditure accruals	352,578	(1,996,998)	154,132
Adjustment for encumbrances	11,930	238,787	21,118
GAAP basis	<u>\$ 993,648</u>	<u>\$ (880,116)</u>	<u>\$ (327,863)</u>

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NOTE 7: DEPOSITS AND INVESTMENTS

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury, or any other obligation guaranteed as to principal or interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States.
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank and Federal Home Loan Mortgage Corporation. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly with the County;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
8. Up to twenty-five percent of the County's average portfolio in either of the following

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

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

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

Deposits

Custodial Credit Risk Custodial credit risk is the risk that, in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$32,955,699. Based on the criteria of GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2015, \$9,447,920 of the County's bank balance of \$35,606,206 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

Investments are reported at fair value. As of December 31, 2015, the County had the following investments:

Investment Type	Fair Value	Investment Maturities		
		12 Months or Less	1-3 Years	3-5 Years
Negotiable CDs	\$ 2,979,858	\$ 500,032	\$ 1,041,064	\$ 1,438,762
Common Stock	53,599	-	-	53,599
Money Market Mutual Fund	122,548	122,548	-	-
US Treasury Bills	595,000	595,000	-	-
Federal Home Loan Mortgage Corporation Bonds	8,486,040	-	2,487,240	5,998,800
Federal Farm Credit Bonds	3,989,375	-	998,685	2,990,690
Federal National Mortgage Association Bonds	3,675,427	-	2,686,857	988,570
Federal Home Loan Bank Bonds	1,999,220	-	999,180	1,000,040
Total Investments	<u>\$ 21,901,067</u>	<u>\$ 1,217,580</u>	<u>\$ 8,213,026</u>	<u>\$ 12,470,461</u>

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

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

Credit Risk The County's investments in Federal Agencies and in the Money Market Funds were rated AA+ by Standard & Poor's and Fitch Ratings and AAA by Moody's Investors Service. The County has no investment policy that addresses credit risk.

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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, 2015. The following is the County's investment allocation at December 31, 2015:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Percent of Total</u>
Negotiable CDs	\$ 2,979,858	13.6%
Federal National Mortgage Assoc. Bonds	3,675,427	16.8%
Federal Home Loan Bank Bonds	1,999,220	9.1%
Federal Farm Credit Bonds	3,989,375	18.2%
Federal Home Loan Mortgage Corp. Bonds	8,486,040	38.8%
U.S. Treasury Bills	595,000	2.8%
Money Market Mutual Funds	122,548	0.5%
Common Stock	53,599	0.2%
Total Investments	<u>\$ 21,901,067</u>	<u>100.0%</u>

Reconciliation of Cash and Investments to the Statement of Net Position

The following is a reconciliation of cash and investments as reported in the footnote above to cash and investments as reported on the statement of net position as of December 31, 2015:

		<u>Cash and Investments per Statement of Net Position</u>	
<u>Cash and Investments per Note Disclosure</u>		Governmental Activities	\$39,882,202
Carrying amount of deposits	\$32,955,699	Business-Type Activities	7,162,712
Investments	21,901,067	Private-purpose trust funds	725,487
Total	<u>\$54,856,766</u>	Agency funds	<u>7,086,365</u>
		Total	<u>\$54,856,766</u>

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 revalued 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. 2015 public utility property taxes became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

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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, 2015 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 2015 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, 2015 was \$11.52 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2015 property tax receipts were based are as follows:

	<u>Amount</u>	<u>Percent</u>
Agricultural/residential and other real estate	\$ 1,697,977,610	94.02 %
Public utility personal property	<u>107,950,050</u>	<u>5.98 %</u>
Total assessed value	<u>\$ 1,805,927,660</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.

NOTE 10: RECEIVABLES

Receivables at December 31, 2015 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Total special assessments receivable at December 31, 2015 were \$1,916,831. \$1,214,454 is expected to be collected in more than one year and the amount of delinquent special assessments was \$203,447.

Ashtabula County, Ohio
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A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
Grants	\$ 3,654,485
Motor Vehicle License Tax	1,805,743
Motor Vehicle Gas Tax	1,151,537
Homestead and Rollback	988,431
Casino Revenue	601,750
Local Government	420,024
Total	<u>\$ 8,621,970</u>

NOTE 11: SHARED RISK POOL

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

County Risk Sharing Authority, Inc. (CORSА) is a shared risk pool among sixty-three counties in Ohio. CORSА was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSА 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 CORSА. 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 CORSА is limited to its voting authority and any representation it may have on the board of trustees. CORSА 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 CORSА. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSА. The County's payment for insurance to CORSА in 2015 was \$409,568.

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.

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

NOTE 12: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2015, 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

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

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

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

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In 2015, 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 \$919,691 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 \$195,986 for 2015 is accrued as a liability at year end. The reserve for future claims liability of \$639,949 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, 2015, 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 2014 and 2015 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2014	\$ 1,569,872	\$ 6,845,921	\$ 6,696,438	\$ 1,719,355
2015	1,719,355	7,217,651	7,181,380	1,755,626

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NOTE 13: CAPITAL ASSETS

A summary of changes in capital assets during 2015 follows:

	Balance 12/31/14	Additions	Deletions	Balance 12/31/15
Governmental Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 809,885	\$ 118,250	\$ -	\$ 928,135
Infrastructure	111,905,392	1,048,535	-	112,953,927
<i>Total capital assets not being depreciated</i>	112,715,277	1,166,785	-	113,882,062
<i>Capital assets being depreciated:</i>				
Buildings	34,090,375	96,750	-	34,187,125
Improvements other than buildings	880,413	258,058	-	1,138,471
Equipment	8,124,702	557,525	-	8,682,227
Intangibles	1,098,135	-	-	1,098,135
Vehicles	7,156,142	405,395	(111,428)	7,450,109
<i>Total capital assets being depreciated</i>	51,349,767	1,317,728	(111,428)	52,556,067
<i>Less Accumulated depreciation:</i>				
Buildings	(9,584,546)	(603,752)	-	(10,188,298)
Improvements other than buildings	(412,703)	(33,030)	-	(445,733)
Equipment	(5,109,223)	(329,603)	-	(5,438,826)
Intangibles	(447,479)	(90,596)	-	(538,075)
Vehicles	(3,742,765)	(405,209)	100,285	(4,047,689)
<i>Total accumulated depreciation</i>	(19,296,716)	(1,462,190)	100,285	(20,658,621)
Capital assets being depreciated, net	32,053,051	(144,462)	(11,143)	31,897,446
Governmental activities capital assets, net	\$ 144,768,328	\$ 1,022,323	\$ (11,143)	\$ 145,779,508

*Depreciation expense was charged to governmental functions as follows:

Governmental activities:

General government:

Legislative and executive	\$ 346,998
Judicial	32,381
Human services	279,974
Public works	247,629
Public safety	276,966
Health	278,242
Total depreciation expense - governmental activities	<u>\$ 1,462,190</u>

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	Balance 12/31/14	Additions	Deletions	Balance 12/31/15
Business-Type Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in progress	1,514,952	1,024,574	(677,614)	1,861,912
<i>Total capital assets not being depreciated</i>	<u>1,733,035</u>	<u>1,024,574</u>	<u>(677,614)</u>	<u>2,079,995</u>
<i>Capital assets being depreciated:</i>				
Buildings	22,914,455	-	-	22,914,455
Water and sewer system	52,046,521	882,850	-	52,929,371
Equipment	2,872,795	59,390	(25,000)	2,907,185
Vehicles	489,850	31,791	-	521,641
<i>Total capital assets being depreciated</i>	<u>78,323,621</u>	<u>974,031</u>	<u>(25,000)</u>	<u>79,272,652</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(9,191,743)	(546,437)	-	(9,738,180)
Water and sewer system	(28,115,538)	(1,149,576)	-	(29,265,114)
Equipment	(2,523,772)	(21,801)	23,121	(2,522,452)
Vehicles	(223,550)	(33,312)	-	(256,862)
<i>Total accumulated depreciation</i>	<u>(40,054,603)</u>	<u>(1,751,126)</u>	<u>23,121</u>	<u>(41,782,608)</u>
Capital assets being depreciated, net	<u>38,269,018</u>	<u>(777,095)</u>	<u>(1,879)</u>	<u>37,490,044</u>
Business-Type activities capital assets, net	<u>\$ 40,002,053</u>	<u>\$ 247,479</u>	<u>\$ (679,493)</u>	<u>\$ 39,570,039</u>

NOTE 14: DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

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

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

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

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

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

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

	<u>State and Local</u>	<u>Law Enforcement</u>
2015 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	12.0 %
2015 Actual Contribution Rates		
Employer:		
Pension	12.0 %	14.1 %
Post-employment Health Care Benefits	<u>2.0 %</u>	<u>4.0 %</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.1 %</u>

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

The County's contractually required contribution for both the Traditional Pension Plan and the Combined Plan was \$3,756,743 for 2015. Of this amount, \$70,508 is reported as an intergovernmental payable.

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Plan Description - State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are allocated among investment choices by the member, and employer contributions 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 services. 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.

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For January 1, 2015 through June 30, 2015, plan members were required to contribute 12 percent of their annual covered salary. For July 1, 2015 through December 31, 2015, plan members were required to contribute 13 percent of their annual covered salary. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$130,891 for 2015. Of this amount, \$1,804 is reported as an intergovernmental payable.

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

The net pension liability and net pension asset for the OPERS Traditional Pension Plan and Combined Plan, respectively, were measured as of December 31, 2014, 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 total pension liability was measured as of June 30, 2015, 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	STRS	Total
Proportionate share of the net pension liability	\$ 29,819,485	\$ 2,363,056	\$ 32,182,541
Proportionate share of the net pension asset	79,887	-	79,887
Proportion of the net pension liability	0.25571100%	0.00855031%	
Proportion of the net pension asset	0.21459800%	0.00000000%	
Pension expense	\$ 3,305,065	\$ 322,518	\$ 3,627,583

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At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources			
Differences between expected and actual experience	\$ -	\$ 122,166	\$ 122,166
Net difference between projected and actual earnings on pension plan investments	1,595,954	-	1,595,954
Difference between employer contributions and proportionate share of contributions	10,831	76,316	87,147
County contributions subsequent to the measurement date	<u>3,756,743</u>	<u>69,754</u>	<u>3,826,497</u>
Total deferred outflows of resources	<u>\$ 5,363,528</u>	<u>\$ 268,236</u>	<u>\$ 5,631,764</u>
Deferred inflows of resources			
Differences between expected and actual experience	\$ 548,246	\$ -	\$ 548,246
Net difference between projected and actual earnings on pension plan investments	<u>-</u>	<u>447,443</u>	<u>447,443</u>
Total deferred inflows of resources	<u>\$ 548,246</u>	<u>\$ 447,443</u>	<u>\$ 995,689</u>

\$3,826,497 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2016. 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>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2016	\$ 159,372	\$ (84,160)	\$ 75,212
2017	159,372	(84,160)	75,212
2018	356,486	(84,163)	272,323
2019	396,089	3,522	399,611
2020	(2,899)	-	(2,899)
Thereafter	<u>(9,881)</u>	<u>-</u>	<u>(9,881)</u>
Total	<u>\$ 1,058,539</u>	<u>\$ (248,961)</u>	<u>\$ 809,578</u>

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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 in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	3.75 percent
Future salary increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or ad hoc COLA	3 percent, simple
Investment rate of return	8 percent
Actuarial cost method	Individual entry age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00 %	2.31 %
Domestic equities	19.90	5.84
Real estate	10.00	4.25
Private equity	10.00	9.25
International equities	19.10	7.40
Other investments	18.00	4.59
Total	100.00 %	5.28 %

Discount Rate - The discount rate used to measure the total pension liability/asset was 8 percent for both the Traditional Pension Plan and the Combined Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 56,739,714	\$ 29,819,485	\$ 9,029,155
Combined Plan	10,730	(79,887)	(156,657)

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	2.75 percent at age 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date.

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Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

The 10 year expected real rate of return on pension plan investments was determined by STRS' investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	<u>100.00 %</u>	

Discount Rate - The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$ 3,282,462	\$ 2,363,056	\$ 1,585,560

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Notes to the Basic Financial Statements
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NOTE 15: POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement System (OPERS)

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2015 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2015 was 2.00% for members in the state and local category and 4.00% for members in the public safety and law enforcement categories.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$613,225, \$630,627, and \$317,634, respectively; 98.39% has been contributed for 2015 and 100% has been contributed for 2014 and 2013. The remaining 2015 post-employment health care benefits liability has been reported as an intergovernmental payable on the basic financial statements.

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

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B. State Teachers Retirement System of Ohio (STRS)

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

Funding Policy - Ohio law authorizes STRS to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2015, STRS did not allocate any percentage of employer contributions to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2015, 2014 and 2013 were \$0, \$4,390 and \$7,542, respectively. The full amount has been contributed for 2015, 2014 and 2013.

NOTE 16: COMPENSATED ABSENCES

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

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Ashtabula County, Ohio
Notes to the Basic Financial Statements
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NOTE 17: LONG-TERM OBLIGATIONS

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
Various Purpose Improvement & Refunding Bonds-2013	2.0% - 4.0%	\$ 18,395,000	12/1/2033
Children Services Building Imp. G.O. Bonds-2012	2.75%	800,000	8/1/2019
OPWC Loan-State Road Safety Realignment-2006	0.00%	100,000	1/1/2017
OPWC Loan-Clay Street Phase 5-2009	0.00%	149,714	1/1/2022
OPWC Loan-South Windsor Road Improvements-2015	0.00%	50,000	7/1/2035
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
Business-Type Activities:			
Revenue Bonds-Sewer District Improv.-1998 #1	5.00%	509,700	1/1/2028
Revenue Bonds-Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035
Lodge & Conference Center Refunding Bonds-2013	2.0% - 4.0%	5,950,000	12/1/2024
OWDA Loan-Austinburg Sewer Improv.-1998	3.20%	2,095,097	1/1/2020
OWDA Loan-Driftwood Sanitary Sewer-2000	2.00%	321,987	1/1/2019
OWDA Loan-Rome Rock Creek-2000	2.00%	359,259	7/1/2021
OWDA Loan-North Bend Sewer-2000	5.77%	196,919	7/1/2020
OWDA Loan-AshCraft Wastewater-2001	3.64%	761,353	7/1/2022
OWDA Loan-Water System #2-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OWDA Loan-Waterline Extension 2006	4.00%	459,849	7/1/2037
OWDA Loan-Austinburg Sanitary Sewers 2010	4.97%	293,321	7/1/2031
OPWC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	316,704	1/1/2022
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,515	7/1/2024
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	71,948	1/1/2027
OPWC Loan-Saybrook Water Tank Improvement-2005	0.00%	349,900	7/1/2020
OPWC Loan-Jone/Perry/N. Market Waterline-2005	0.00%	165,000	1/1/2026
OPWC Loan-Ashtabula County Water System-2007	0.00%	350,000	1/1/2029
OPWC Loan-Generator Replacement Project-2010	0.00%	29,153	7/1/2030
OPWC Loan-S.R. 534 Pump Station Replacement-2011	0.00%	140,597	7/1/2033
OPWC Loan-Sanitary/Water Systems Upgrades-2014	0.00%	55,887	1/1/2036

Ashtabula County, Ohio
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Changes in the County's long-term obligations during 2015 were as follows:

	(Restated) Outstanding 12/31/2014	Additions	(Reductions)	Outstanding 12/31/2015	Amounts Due In One Year
Governmental Activities:					
General Obligation Bonds:					
<i>Various Purpose Improvement & Refunding:</i>					
2013 Various Purpose & Refunding	\$ 17,560,000	\$ -	\$ (680,000)	\$ 16,880,000	\$ 680,000
Unamortized Premium	920,504	-	(48,661)	871,843	-
<i>Subtotal</i>	<u>18,480,504</u>	<u>-</u>	<u>(728,661)</u>	<u>17,751,843</u>	<u>680,000</u>
General Obligation Bonds (Unvoted):					
2012 Building Improvement	547,198	-	(112,469)	434,729	115,026
<i>Subtotal</i>	<u>547,198</u>	<u>-</u>	<u>(112,469)</u>	<u>434,729</u>	<u>115,026</u>
<i>Total General Obligation Bonds</i>	<u>19,027,702</u>	<u>-</u>	<u>(841,130)</u>	<u>18,186,572</u>	<u>795,026</u>
OPWC Loans:					
South Windsor Road Improvements	-	50,000	(1,250)	48,750	2,500
State Road Safety Realignment	20,000	-	(10,000)	10,000	10,000
State Road and Clay Street	86,750	-	(12,393)	74,357	12,393
<i>Total OPWC Loans</i>	<u>106,750</u>	<u>50,000</u>	<u>(23,643)</u>	<u>133,107</u>	<u>24,893</u>
Other Long-Term Obligations:					
Cook Road Improvement (TIF)	68,810	-	(3,880)	64,930	4,147
Capital Leases	125,335	150,625	(112,950)	163,010	112,707
Claims Payable	594,735	639,949	(594,735)	639,949	639,949
Net Pension Liability	30,411,245	1,019,681	-	31,430,926	-
Compensated Absences	2,705,827	845,149	(947,039)	2,603,937	911,378
<i>Total Other Long-Term Obligations</i>	<u>33,905,952</u>	<u>2,655,404</u>	<u>(1,658,604)</u>	<u>34,902,752</u>	<u>1,668,181</u>
<i>Total Governmental Activities</i>	<u>\$ 53,040,404</u>	<u>\$ 2,705,404</u>	<u>\$ (2,523,377)</u>	<u>\$ 53,222,431</u>	<u>\$ 2,488,100</u>

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	(Restated) Outstanding 12/31/2014	Additions	(Reductions)	Outstanding 12/31/2015	Amounts Due In One Year
Business-Type Activities:					
<i>Revenue Bonds (Self-Supporting):</i>					
Sewer District Improvement #1	\$ 294,000	\$ -	\$ (15,000)	\$ 279,000	\$ 15,800
Water System Acquisition Bonds	4,244,000	-	(138,000)	4,106,000	143,000
Lodge & Conference Center Refunding	5,445,000	-	(515,000)	4,930,000	520,000
Unamortized Premium	372,675	-	(37,580)	335,095	-
<i>Total Revenue Bonds</i>	10,355,675	-	(705,580)	9,650,095	678,800
<i>OWDA Loans:</i>					
Austinburg Sewer Improvement	565,500	-	(132,848)	432,652	138,378
Driftwood Sanitary Sewer	102,485	-	(19,100)	83,385	19,774
Rome Rock Creek	132,761	-	(19,324)	113,437	19,712
North Bend Sewer	77,861	-	(12,407)	65,454	13,133
AshCraft Wastewater	351,137	-	(41,514)	309,623	43,040
Water System #1	10,001,667	-	(361,757)	9,639,910	377,627
Olive Drive Sewer	40,996	-	(4,162)	36,834	4,324
Water Line Construction	693,884	-	(53,067)	640,817	55,471
Waterline Extension - 2005	63,978	-	(5,012)	58,966	5,215
Waterline Extension - 2006	303,402	-	(8,608)	294,794	8,949
Austinburg Sanitary Sewers 2010	196,066	-	(11,883)	184,183	11,883
<i>Total OWDA Loans</i>	12,529,737	-	(669,682)	11,860,055	697,506
<i>OPWC Loans:</i>					
Plymouth-Stumpville Road	32,850	-	(7,300)	25,550	7,300
Driftwood Road	110,846	-	(15,835)	95,011	15,835
Lake Road Waterline	118,472	-	(12,471)	106,001	12,471
Geneva Area Lake Road Waterline	43,204	-	(3,600)	39,604	3,600
Saybrook Water Tank Improvement	184,897	-	(21,753)	163,144	21,752
Jones/Perry/N.Market St. Waterline	115,055	-	(8,218)	106,837	8,218
Ashtabula County Water System	236,248	-	(17,500)	218,748	17,500
Generator Replacement Project	22,594	-	(1,458)	21,136	1,457
S.R. 534 Pump Station Replacement	35,425	-	(1,915)	33,510	1,915
Sanitary/Water Systems Upgrade	50,954	4,933	-	55,887	2,794
<i>Total OPWC Loans</i>	950,545	4,933	(90,050)	865,428	92,842
<i>Other Long-Term Obligations:</i>					
Net Pension Liability	734,639	16,976	-	751,615	-
Compensated Absences	49,126	22,189	(17,194)	54,121	18,943
<i>Total Other Long-Term Obligations</i>	783,765	39,165	(17,194)	805,736	18,943
<i>Total Business-Type Activities</i>	\$ 24,619,722	\$ 44,098	\$ (1,482,506)	\$ 23,181,314	\$ 1,488,091

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital leases will be paid from the motor vehicle and gas tax special revenue fund, which utilizes the assets.

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

The County's net pension liability is discussed in Note 14.

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

Year	General Obligation Bonds		OPWC Loans	Other Long-Term Liabilities	
	Principal	Interest	Principal	Principal	Interest
2016	\$ 795,026	\$ 628,831	\$ 24,893	\$ 4,147	\$ 4,430
2017	802,641	612,616	14,893	4,460	4,117
2018	810,315	589,392	14,893	4,783	3,795
2019	781,747	566,072	14,893	5,128	3,449
2020	725,000	537,381	14,893	5,490	3,087
2021 - 2025	4,445,000	2,233,755	24,892	33,778	8,829
2026 - 2030	7,580,000	990,749	12,500	7,144	223
2031 - 2035	1,375,000	90,300	11,250	-	-
Total	<u>\$ 17,314,729</u>	<u>\$ 6,249,096</u>	<u>\$ 133,107</u>	<u>\$ 64,930</u>	<u>\$ 27,930</u>

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

Year	Non-tax Refunding Bonds		Revenue Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2016	\$ 520,000	\$ 175,600	\$ 158,800	\$ 175,569	\$ 697,506	\$ 450,033	\$ 92,842
2017	535,000	165,200	165,500	169,042	726,522	424,764	92,846
2018	545,000	149,150	172,400	162,242	756,783	398,408	92,843
2019	570,000	127,350	178,200	155,159	631,958	372,084	89,194
2020	585,000	104,550	188,100	147,818	627,287	348,334	85,544
2021 - 2025	2,175,000	199,000	1,052,100	617,546	3,143,235	1,379,240	291,291
2026 - 2030	-	-	1,227,900	383,842	3,297,432	761,668	102,110
2031 - 2035	-	-	1,242,000	126,524	1,949,868	98,420	18,758
2036 - 2037	-	-	-	-	29,464	1,162	-
Total	<u>\$ 4,930,000</u>	<u>\$ 920,850</u>	<u>\$ 4,385,000</u>	<u>\$ 1,937,742</u>	<u>\$ 11,860,055</u>	<u>\$ 4,234,113</u>	<u>\$ 865,428</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.

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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, 2015, the County had an unvoted debt margin of \$3,981,229, and a direct debt margin of \$29,570,144.

The County has pledged future sewer district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds and loans have provided financing of improvement and replacement of multiple wastewater lines and to the treatment plants. The debt is payable solely from net revenues and is payable through 2035. 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 \$1,745,520. Principal and interest paid and total net revenues for the current year were \$312,535 and \$644,494, respectively.

The County has pledged future water district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds provided financing for the purchase of the water system from a private enterprise. Proceeds from the loans have provided financing of improvement, replacement, or extension, of many water lines throughout the service area. The debt is payable solely from net revenues and is payable through 2035. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues in future years. The total principal and interest remaining to be paid on the debt is \$21,536,818. Principal and interest paid and total net revenues for the current year were \$1,311,648 and \$2,134,887, respectively.

The County has pledged all future Geneva State Park lodge revenues, net of specified operating expenses, to repay the nontax revenue refunding bonds. In addition to the pledged operating revenues, a 2 percent bed tax levied by the Ashtabula County Convention and Facilities Authority. Further, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt. Proceeds from the original bonds provided financing for the construction of the building and start-up of the business. The refunding bonds are payable through 2024. Annual principal and interest payments on the debt issues are expected to require 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$5,850,850. Principal and interest paid and total net revenues for the current year were \$700,900 and \$719,422, respectively.

Conduit Debt Obligations From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2015 there were no industrial revenue bonds outstanding.

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NOTE 18: LOAN PAYABLE

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

In the current year, the loan payment included \$27,666 of principal and \$3,182 interest paid. The following summary is of the 503 Corporation's future annual principal and interest requirements to retire the FMHA long-term obligations:

Year	FHMA Loan		
	Principal	Interest	Total
2016	\$28,223	\$2,625	\$30,848
2017	28,505	2,343	30,848
2018	28,790	2,058	30,848
2019	29,078	1,770	30,848
2020	29,368	1,480	30,848
2021 - 2024	146,522	4,302	150,824
Total	<u>\$290,486</u>	<u>\$14,578</u>	<u>\$305,064</u>

NOTE 19: CAPITALIZED LEASES

In the current year and previous years, the County entered into lease obligations for the acquisition of an electric generator for the Nursing and Rehabilitation Center, accounting software and wheel loader and two trucks for the road department. These lease obligations meet the criteria of a capital lease in accordance with Governmental Accounting Standards Board (GASB) Statement No. 62 and have been recorded in the statement of net position.

The original amounts capitalized and the book value as of December 31, 2015 for governmental activities follows:

	Governmental Activities
Asset:	
Equipment	\$276,425
Vehicles	329,560
Software	396,057
Total Historical Cost	<u>1,002,042</u>
Less: Accumulated Depreciation	<u>(289,875)</u>
Total Book Value	<u>\$712,167</u>

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In 2015, the County made lease payments of \$117,160, which consists of \$112,950 in principal and \$4,210 in interest expense. The following is a schedule of the future minimum lease payments required and the present value of the minimum lease payments as of December 31, 2015.

Year	Amount
2016	\$117,160
2017	51,556
Subtotal	168,716
Less: Amount Representing Interest	(5,706)
Present Value of Minimum Lease Payments	<u>\$163,010</u>

NOTE 20: INTERFUND TRANSFERS AND BALANCES

A. *Interfund Transfers*

Interfund transfers for the year ended December 31, 2015, consisted of the following:

Transfers To	Transfers From			Totals
	General	Nursing Home	Other Governmental Funds	
<u>Governmental</u>				
General	\$ -	\$ -	\$ 155,925	\$ 155,925
Public Assistance	75,000	-	978,051	1,053,051
Other Governmental Funds	316,988	199,513	-	516,501
Total Governmental	391,988	199,513	1,133,976	1,725,477
<u>Business-Type</u>				
Geneva State Park Lodge	347,500	-	-	347,500
Internal Service	100,000	-	-	100,000
Total Business-Type	447,500	-	-	447,500
Government-wide Total	<u>\$ 839,488</u>	<u>\$ 199,513</u>	<u>\$ 1,133,976</u>	<u>\$ 2,172,977</u>

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

Ashtabula County, Ohio
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B. Interfund balances

Interfund balances consisted of the following at December 31, 2015, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 68,921
General fund	Workers' compensation internal service	153,500
Total interfund loans		<u>\$ 222,421</u>

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

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

NOTE 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 2015.

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.

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B. Children's Cluster Committee

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

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

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

D. Heartland East Administrative Services Center (Heartland)

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

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Ashtabula, Lorain, Summit, Wayne and Stark Counties. N.E.O.N. operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities schools of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2015, the County Board of Developmental Disabilities contributed \$1,529,214.

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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 \$37,554 in 2015. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

NOTE 23: RELATED PARTY TRANSACTIONS

During 2015 Ashtabula County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Ash Craft Industries. Ash Craft Industries, a discretely presented component unit of Ashtabula County, reported \$299,478 for such contributions. Ash Craft Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Ash Craft Industries.

NOTE 24: CONTINGENT LIABILITIES

A. Grants

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

B. Litigation

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

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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	\$ -	\$ 241,469	\$ -	\$ -
Prepays	136,523	-	-	-
Loans	-	-	-	-
Unclaimed monies	597,059	-	-	-
Total nonspendable	733,582	241,469	-	-
Restricted:				
Public assistance/human services	-	-	681,046	-
Roads & bridges	-	2,783,794	-	-
Health programs	-	-	-	-
Judicial/public safety programs	-	-	-	-
Economic development	-	-	-	-
Children's services	-	-	-	2,337,709
General government operations	-	-	-	-
Lodge	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Total restricted	-	2,783,794	681,046	2,337,709
Committed:				
Debt service	-	-	-	-
Economic development	137,131	-	-	-
Board of elections	5,390	-	-	-
Budget stabilization	600,000	-	-	-
Total committed	742,521	-	-	-
Assigned:				
Encumbrances	116,919	-	-	-
Subsequent year's appropriations	751,495	-	-	-
Other purposes	35,681	-	-	-
Total assigned	904,095	-	-	-
Unassigned (deficit)	4,198,410	-	-	-
Total fund balances	\$ 6,578,608	\$ 3,025,263	\$ 681,046	\$ 2,337,709

- Continued

Ashtabula County, Ohio
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Fund balance	County Board of DD	Nursing Home	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Materials and supplies	\$ -	\$ 42,063	\$ -	\$ 283,532
Prepays	-	-	-	136,523
Loans	-	-	2,206,584	2,206,584
Unclaimed monies	-	-	-	597,059
Total nonspendable	-	42,063	2,206,584	3,223,698
Restricted:				
Public assistance/human services	8,341,703	832,797	4,166,859	14,022,405
Roads & bridges	-	-	-	2,783,794
Health programs	-	-	267,264	267,264
Judicial/public safety programs	-	-	4,847,966	4,847,966
Economic development	-	-	727,554	727,554
Children's services	-	-	459,635	2,797,344
General government operations	-	-	2,372,354	2,372,354
Lodge	-	-	176,694	176,694
Debt service	-	-	154,010	154,010
Capital projects	-	-	2,752,920	2,752,920
Other purposes	-	-	600,948	600,948
Total restricted	8,341,703	832,797	16,526,204	31,503,253
Committed:				
Debt service	-	-	493,522	493,522
Economic development	-	-	-	137,131
Board of elections	-	-	-	5,390
Budget stabilization	-	-	-	600,000
Total committed	-	-	493,522	1,236,043
Assigned:				
Encumbrances	-	-	-	116,919
Subsequent year's appropriations	-	-	-	751,495
Other purposes	-	-	-	35,681
Total assigned	-	-	-	904,095
Unassigned (deficit)	-	-	(17,007)	4,181,403
Total fund balances	\$ 8,341,703	\$ 874,860	\$ 19,209,303	\$ 41,048,492

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

A. Summary of Significant Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Organization expenses the cost of advertising when incurred.

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

Ash Craft Industries provides a small portion of the services mandated by the State of Ohio to be provided to developmentally disabled adults. Most of the services are provided directly through ACBDD. Ash Craft Industries was established in accordance with the law to provide labor skills training and employment. Some of the costs associated with this program are paid directly by the ACBDD, but are not identified separately in the books of the Board. Therefore, Ash Craft Industries, Inc. has booked as “in-kind” contributions the expenses as determined in accordance with a formula provided by the State, which was designed to provide an estimate of the related amount of program expense paid by the ACBDD. The in-kind income and expense reported during 2015 and 2014, was \$299,478 and \$288,692, respectively.

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

The Organization evaluates uncertain tax positions, whereby the effect of uncertainty would be recorded if the outcome was considered probable and reasonably estimable. As of December 31, 2015, the Organization had no uncertain tax positions requiring accrual.

The Organization’s tax returns are subject to review and examination by federal authorities. The tax returns for the years 2012 through 2014 are open to examination by federal authorities.

Ashtabula County, Ohio
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B. Cash

Cash is comprised of the following at December 31, 2015:

Cash in checking	\$ 118,544
Cash in savings	207,699
Cash in money market	30,946
Cash in certificates of deposit	<u>66,986</u>
Total	<u>\$ 424,175</u>

C. Building, Equipment, Capital Improvements and Vehicles

The following is a summary of buildings, equipment, capital improvements and vehicles at December 31, 2015:

Building	\$ 255,113
Equipment	104,370
Capital improvements	27,257
Vehicles	<u>53,508</u>
	440,248
Less: Accumulated depreciation	<u>(192,025)</u>
Net building, equipment, capital improvements and vehicles	<u>\$ 248,223</u>

Depreciation expense for the year ended December 31, 2015 was \$17,514.

D. Concentration of Credit Risk

Ash Craft Industries, Inc. maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2015 the Organization had no uninsured cash balances.

E. Temporarily Restricted Net Position

Temporarily restricted net position of \$14,839 at December 31, 2015 were for the following purposes; \$879 for employee of the year, \$10,517 for client activities and \$3,443 for a living memorial.

F. Concentration of Revenues

For the year ended December 31, 2015, approximately 17 percent of revenue was provided by one customer. A significant reduction in the level of this support revenue could have an effect on Ash/Craft Industries, Inc.

NOTE 27: NORTHEAST OHIO REGIONAL AIRPORT- COMPONENT UNIT

A. Description of Northeast Ohio Regional Airport and Reporting Entity

The Airport

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

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

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

2. Cash and Cash Equivalents

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2015 amounted to \$306.

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3. Prepayments

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

4. Fuel Inventory

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

5. Capital Assets

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

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

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

6. Net Position

Net position represents the difference between assets and 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.

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7. Operating Revenues and Expenses

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

8. Pensions

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

9. Estimates

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

C. Change in Accounting Principles

For 2015, the Airport implemented GASB Statement No. 68, "Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68".

GASB Statement No. 68 improves the accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The implementation of GASB Statement No. 68 resulted in an overall restatement of beginning net position, as previously reported.

GASB Statement No. 71 improves the accounting and financial reporting by addressing an issue in GASB Statement No. 68, concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

A net position restatement is required in order to implement GASB Statement No. 68 and 71. The business-type activities of the Airport at January 1, 2015 have been restated as follows:

Ashtabula County, Ohio
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	Business-Type Activities
Net position as previously reported	\$2,652,220
Restatement of construction in progress	322,570
Deferred outflows	11,262
Net pension liability	(89,948)
Restated net position at January 1, 2015	<u>\$2,896,104</u>

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

D. Deposits and Investments

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

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

At year-end, the carrying amount of the Airport's deposits was \$235,837, of which \$2,049 was cash on hand. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2015, \$250,000 of the Airport's bank balance of \$274,666 was covered by the Federal Deposit Insurance Corporation, meaning \$24,666 was not.

E. Operating Lease Agreements

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

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

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F. Long-Term Debt

In 2005 the Airport issued revenue bonds where the government income derived from the constructed assets will be used to retire the debt. The interest rate on the revenue bonds is 4.125 percent and they are scheduled to mature in 2035. Changes in the long-term obligations during 2015 were as follows:

	Restated Amount Outstanding 12/31/14	Additions	Reductions	Amount Outstanding 12/31/15	Amount Due in One Year
Business-Type Activities:					
Revenue Bonds	\$1,084,000	\$0	(\$35,200)	\$1,048,800	\$36,600
Net Pension Liability - OPERS	89,948	2,078	0	92,026	0
<i>Total Business-Type Activities</i>	<u>\$1,173,948</u>	<u>\$2,078</u>	<u>(\$35,200)</u>	<u>\$1,140,826</u>	<u>\$36,600</u>

The annual requirements to retire this debt are as follows:

	2005 Revenue Bonds		
Year	Principal	Interest	Total
2016	\$36,600	\$45,573	\$82,173
2017	38,200	44,063	82,263
2018	39,700	42,488	82,188
2019	41,300	40,850	82,150
2020	43,100	39,146	82,246
2021 - 2025	243,400	167,573	410,973
2026 - 2030	297,900	113,066	410,966
2031 - 2035	308,600	46,341	354,941
Total	<u>\$1,048,800</u>	<u>\$539,100</u>	<u>\$1,587,900</u>

G. Defined Benefit Pension Plans

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

The Airport's contractually required contribution was \$12,711 for 2015. Of this amount, \$161 is reported as an intergovernmental payable.

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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, 2014, 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>
Proportionate share of the net pension liability	\$ 92,026
Proportion of the net pension liability	0.00007630%
Pension expense	\$ 10,047

At December 31, 2015, 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	
Net difference between projected and actual earnings on pension plan investments	\$ 4,910
Airport contributions subsequent to the measurement date	<u>12,711</u>
Total deferred outflows of resources	<u><u>\$ 17,621</u></u>
Deferred inflows of resources	
Differences between expected and actual experience	<u><u>\$ 1,617</u></u>

\$12,711 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, 2016. 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:	
2016	\$ 482
2017	482
2018	1,103
2019	<u>1,226</u>
Total	<u><u>\$ 3,293</u></u>

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

Sensitivity of the Airport's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the Airport's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 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 (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Airport's proportionate share of the net pension liability	\$ 169,302	\$ 92,026	\$ 26,942

H. Postemployment Benefits

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

The Airport's contribution allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014 and 2013 were \$2,118, \$1,954 and \$776 respectively. 99 percent has been contributed for 2015 and 100 percent has been contributed for 2014 and 2013.

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Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

I. Capital Assets

A summary of the Airport's capital assets at December 31, 2015 follows:

	Restated Balance 12/31/2014	Additions	Deletions	Balance 12/31/2015
<i>Capital assets not being depreciated:</i>				
Land	\$108,569	\$236,605	\$0	\$345,174
Construction in Progress	322,570	1,425,142	0	1,747,712
<i>Total Capital Assets, not being depreciated:</i>	431,139	1,661,747	0	2,092,886
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	1,907,845	18,995	0	1,926,840
Improvements other than Buildings	2,245,599	29,583	0	2,275,182
Vehicles	649,682	0	0	649,682
Furniture and Equipment	153,621	8,765	0	162,386
<i>Total capital assets being depreciated:</i>	4,956,747	57,343	0	5,014,090
<i>Less accumulated depreciation:</i>				
Buildings and Improvements	(529,815)	(51,651)	0	(581,466)
Improvements other than Buildings	(699,830)	(72,229)	0	(772,059)
Vehicles	(408,201)	(24,541)	0	(432,742)
Furniture and Equipment	(83,592)	(17,705)	0	(101,297)
<i>Total accumulated depreciation</i>	(1,721,438)	(166,126)	0	(1,887,564)
<i>Total capital assets being depreciated, net</i>	3,235,309	(108,783)	0	3,126,526
Total Capital Assets, Net	\$3,666,448	\$1,552,964	\$0	\$5,219,412

During 2015, capital assets were restated to include construction in progress related to the \$8.3 million runway reconstruction project, which will be completed in 2017.

J. Risk Management

The Airport maintains commercial insurance for the following risks:

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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K. Contingent Liability

The Airport receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Airport as of December 31, 2015.

L. Contributions and Donations

The Airport receives significant contributions and donations which help it to operate. During 2015, the Airport received \$125,000 from the County and \$373,057 from other donors.

M. Contingencies

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

NOTE 28: ASHTABULA COUNTY PORT AUTHORITY- COMPONENT UNIT

A. Description of Ashtabula County Port Authority and Reporting Entity

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

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

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

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

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

2. Cash and Cash Equivalents

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2015 amounted to \$214.

3. Prepayments

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

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4. Restricted Assets and Related Liabilities

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

5. Capital Assets

All capital assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The Authority does not currently maintain a capitalization threshold but plans to implement one during 2016.

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

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

6. Net Position

Net position represents the difference between assets and 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.

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

7. Grants and Intergovernmental Revenues

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

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8. Operating Revenues and Expenses

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

9. Financing Fee Income

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

10. Lease Accounting

The Authority classifies leases at the inception of each lease in accordance with Governmental Accounting Standards Board (GASB) Statement No. 62.

11. Pensions

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

12. 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.

13. Extraordinary & Special 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 management and that are either unusual in nature or infrequent in occurrence. Land and buildings were acquired from the Ashtabula County Land Reutilization Corporation at a discounted rate. The County Auditor's appraised value of these parcels was used as the basis for the gain on the acquisition of land and buildings in the Village of Andover and qualified as a special item.

C. Change in Accounting Principles

For 2015, the Authority implemented GASB Statement No. 68, "Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68".

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GASB Statement No. 68 improves the accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The implementation of GASB Statement No. 68 resulted in an overall restatement of beginning net position, as previously reported.

GASB Statement No. 71 improves the accounting and financial reporting by addressing an issue in GASB Statement No. 68, concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

D. Restatement of Prior Year Balances

A net position restatement is required in order to implement GASB Statement No 68 and 71. The business-type activities of the Authority at January 1, 2015 have been restated as follows:

	Business-Type Activities
Net position as previously reported	\$4,928,795
Deferred outflows	8,884
Net pension liability	(71,204)
Restated net position at January 1, 2015	<u>\$4,866,475</u>

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

E. Deposits and Investments

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

At year-end, the carrying amount of the Authority's deposits was \$1,074,703. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2015, \$250,000 of the Authority's bank balance of \$1,187,056 was covered by the Federal Deposit Insurance Corporation, meaning \$937,056 was exposed to custodial credit risk as discussed below.

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

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F. Long-Term Debt

Changes in the Authority's long-term debt obligations during 2015 were as follows:

	Restated Amount Outstanding 12/31/14	Additions	Reductions	Amount Outstanding 12/31/15	Amount Due in One Year
OWDA Loan:					
Purchase & Improvement - Plant C - 3.0%	\$2,096,481	\$0	(\$1,691,719)	\$404,762	\$144,766
Other Long-Term Obligations:					
Accrued Mineral Rights Payable	13,362	0	0	13,362	0
Net Pension Liability	71,204	1,645	0	72,849	0
<i>Total Long-Term Obligations</i>	<u>\$2,181,047</u>	<u>\$1,645</u>	<u>(\$1,691,719)</u>	<u>\$490,973</u>	<u>\$144,766</u>

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

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

The annual requirements to retire this debt are as follows:

	OWDA Loan		
Year	Principal	Interest	Total
2016	\$144,766	\$57,601	\$202,367
2017	149,141	53,226	202,367
2018	110,855	48,718	159,573
Total	<u>\$404,762</u>	<u>\$159,545</u>	<u>\$564,307</u>

G. Defined Benefit Pension Plans

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

The Authority's contractually required contribution was \$9,379 for 2015. Of this amount, \$864 is reported as an intergovernmental payable.

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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, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Authority's proportion of the net pension liability was based on the Authority'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>
Proportionate share of the net pension liability	\$ 72,849
Proportion of the net pension liability	0.00060400%
Pension expense	\$ 7,954

At December 31, 2015, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
Deferred outflows of resources	
Net difference between projected and actual earnings on pension plan investments	\$ 3,887
Authority contributions subsequent to the measurement date	<u>9,379</u>
Total deferred outflows of resources	<u>\$ 13,266</u>
Deferred inflows of resources	
Differences between expected and actual experience	<u>\$ 1,311</u>

\$9,379 reported as deferred outflows of resources related to pension resulting from Authority contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. 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:	
2016	\$ 644
2017	644
2018	644
2019	<u>644</u>
Total	<u>\$ 2,576</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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

Sensitivity of the Authority's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the Authority's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Authority's proportionate share of the net pension liability	\$ 134,022	\$ 72,849	\$ 21,327

H. Postemployment Benefits

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

The Authority's contribution allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014 and 2013 were \$1,563, \$1,481 and \$695 respectively. 99 percent has been contributed for 2015 and 100 percent has been contributed for 2014 and 2013.

I. Other Employee Benefits

1. Sick Days

Full time employees earn five sick leave days per year using the anniversary date of hire for calculating the days. Unused sick days have no value upon termination and cannot be carried over from year to year. Therefore, there was no liability for accrued but unused sick days as of December 31, 2015.

2. Vacation

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

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

If the employee does not use all of their vacation time, a request to carry over the unused balance must be approved by the Board. Unused vacation days have no value upon termination, therefore, there was no liability for accrued but unused vacation days as of December 31, 2015.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

J. Capital Assets

A summary of the Authority's capital assets at December 31, 2015 follows:

	Balance 12/31/2014	Additions	Deletions	Balance 12/31/2015
<i>Capital assets not being depreciated:</i>				
Land	\$974,000	\$158,800	\$0	\$1,132,800
Construction in Progress	3,021,403	323,830	(3,345,233)	0
<i>Total Capital Assets, not being depreciated:</i>	3,995,403	482,630	(3,345,233)	1,132,800
<i>Capital assets being depreciated:</i>				
Plant C	606,200	3,465,476	0	4,071,676
Buildings and Improvements - Andover	0	1,531,200	0	1,531,200
Furniture, Equipment and Vehicles	615	0	0	615
<i>Total capital assets being depreciated:</i>	606,815	4,996,676	0	5,603,491
<i>Less accumulated depreciation:</i>				
Plant C	(103,054)	(81,434)	0	(184,488)
Buildings and Improvements - Andover	0	(38,280)	0	(38,280)
Furniture, Equipment and Vehicles	(123)	(123)	0	(246)
<i>Total accumulated depreciation</i>	(103,177)	(119,837)	0	(223,014)
<i>Total capital assets being depreciated, net</i>	503,638	4,876,839	0	5,380,477
Total Capital Assets, Net	\$4,499,041	\$5,359,469	(\$3,345,233)	\$6,513,277

K. Risk Management

The Authority maintains commercial insurance for the following risks:

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

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

L. Contingent Liability

The Authority receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Authority as of December 31, 2015.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

M. Economic Development Planning Committee

In June of 2009, the Authority accepted a County contribution for the Economic Development Planning Committee (EDPC). The EDPC had a budget of \$655 for 2015 and is charged with the responsibility of developing a County strategic plan. Once complete, the County Commissioners will take ownership of the plan. During 2015, no EDPC money was spent.

At December 31, 2015, the Authority was still holding \$655 of EDPC funds in a checking account to be spent on EDPC approved activity and is presented as restricted cash.

N. Water Pumping Service Agreement

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

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

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

O. Water Pumping Service Guaranty

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

P. Gain on Property Acquisition

During 2015, the Authority acquired and subsequently leased, land and buildings in the Village of Andover to Aloterra Real Estate LLC.

The gain on the acquisition of property from the Ashtabula County Land Reutilization Corporation of \$1,541,853 was derived from the County Auditor's appraised values of \$1,690,000 net of expenses relating to the acquisition and cleanup of the property of \$148,147.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

Q. Operating Lease Agreements

Authority as Lessor

Aloterra Real Estate, LLC - In December of 2015, the Authority entered into a ten year operating lease agreement with Aloterra Real Estate, LLC for property and buildings located on Maple Extension Street and Main Street in the Village of Andover. The Authority also agreed to make certain improvements to the condition of the property. The lease commenced on December 1, 2015 and is scheduled to expire on November 30, 2025, with an option to purchase the property at the expiration of the initial ten year lease term at a price of \$1. If a purchase agreement is reached, Aloterra will also be responsible for any outstanding financial obligation incurred by the Authority for short term capital improvements and environmental remediation. Rental payments under the lease are \$500 per month for the first three months (December 2015 through February 2016), \$1,000 per month for the next four months (March 2016 through June 2016), \$2,500 per month for the next five months (July 2016 through November 2016), \$3,000 per month for the next 12 months (December 2016 through November 2017), and \$5,000 per month for the remainder of the lease.

The future minimum rental payments to be received under this lease agreement are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2016	\$ 20,500
2017	38,000
2018	60,000
2019	60,000
2020	60,000
2021-2025	<u>295,000</u>
Total	<u><u>\$ 533,500</u></u>

The Authority recorded \$500 of rental income under this lease for the year ended December 31, 2015.

Authority as Lessee

Office Lease - The Authority leases office space at 25 West Jefferson Street, Jefferson, Ohio from Ashtabula County on a month to month basis for \$100. Rental expense, recognized on a straight-line basis, related to the Authority's lease was \$1,200 for the year ended December 31, 2015.

R. Loans Receivable

Loans receivable represents loans to businesses including Pairings Ohio and Growth Partnership of Ashtabula County for the purpose of economic development.

As of December 31, 2015, total loans receivable for Pairings Ohio and Growth Partnership of Ashtabula County were \$96,385 and \$133,750, respectively.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

S. Subsequent Event

During 2015, the Authority contracted with B&B Wrecking, Inc. for a partial demolition of Plant C. Under the terms of the contract, B&B will pay the Authority to demolish a portion of Plant C and remove the scrap metal. Although the work did not start in 2015 and is not expected to be complete until September of 2016, B&B paid the Authority \$167,000 in January for work to commence.

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2015

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 2015 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:

2015		2014		2013	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
347	69.12	347	68	347	67.32

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2015	\$ 4,946,971	\$ 4,348,206	\$ 598,765
2014	4,953,007	4,509,465	443,542
2013	4,860,716	4,385,553	475,163
2012	4,694,191	4,196,668	497,523
2011	4,871,000	4,448,094	422,906
2010	4,342,011	1,737,883	2,604,128
2009	4,883,955	4,048,186	835,769
2008	4,687,403	4,098,130	589,273
2007	4,089,185	4,021,138	68,047
2006	6,242,373	5,899,568	342,805

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2015

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:

2015		2014		2013	
Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking
894	7.3	905	6.93	905	6.93

The change in bridges and bridge culverts in 2015 is due to a change in policy of the County Engineer. Beginning in 2015, the County will 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
2015	\$ 1,442,984	\$ 1,280,921	\$ 162,063
2014	1,620,785	1,386,848	233,937
2013	1,497,267	1,384,979	112,288
2012	1,477,254	1,314,165	163,089
2011	1,355,850	1,004,786	351,064
2010	1,368,193	1,242,650	125,543
2009	1,521,730	1,219,212	302,518
2008	2,003,855	1,796,136	207,719
2007	1,090,659	1,221,094	(130,435)
2006	2,104,738	1,862,702	242,036

Ashtabula County, Ohio

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 Two Years

	2014	2013
<i>Traditional Plan:</i>		
County's proportion of the net pension liability	0.255711%	0.255711%
County's proportionate share of the net pension liability	\$ 29,819,485	\$ 29,145,963
County's covered-employee payroll	\$ 30,450,517	\$ 28,367,015
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	97.93%	102.75%
Plan fiduciary net position as a percentage of the total pension liability	86.45%	86.36%
<i>Combined Plan:</i>		
County's proportion of the net pension asset	0.214598%	0.214598%
County's proportionate share of the net pension asset	\$ 79,887	\$ 21,772
County's covered-employee payroll	\$ 784,433	\$ 797,392
County's proportionate share of the net pension asset as a percentage of its covered-employee payroll	10.18%	2.73%
Plan fiduciary net position as a percentage of the total pension asset	114.83%	104.56%

Note: Information prior to 2013 was unavailable.

Amounts presented as of the County's measurement date which is the prior year.

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

Required Supplementary Information

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

Last Two Years

	2015	2014
County's proportion of the net pension liability	0.00855031%	0.00822219%
County's proportionate share of the net pension liability	\$ 2,363,056	\$ 1,999,921
County's covered-employee payroll	\$ 934,936	\$ 954,146
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	252.75%	209.60%
Plan fiduciary net position as a percentage of the total pension liability	72.10%	74.70%

Note: Information prior to 2014 was unavailable.

Amounts presented as of the County's measurement date which is as of June 30 of the respective year.

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

Required Supplementary Information

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

Last Ten Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 3,666,180	\$ 3,654,062	\$ 3,687,712	\$ 3,225,715
Contributions in relation to the contractually required contribution	<u>(3,666,180)</u>	<u>(3,654,062)</u>	<u>(3,687,712)</u>	<u>(3,225,715)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City/County's covered-employee payroll	\$ 30,551,500	\$ 30,450,517	\$ 28,367,015	\$ 32,257,150
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%	10.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 90,563	\$ 94,132	\$ 103,661	\$ -
Contributions in relation to the contractually required contribution	<u>(90,563)</u>	<u>(94,132)</u>	<u>(103,661)</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City/County's covered-employee payroll	\$ 754,692	\$ 784,433	\$ 797,392	\$ -
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%	7.95%

Note: Information prior to 2013 for the Combined Plan was unavailable.

See Accompanying Notes to the Basic Financial Statements

2011	2010	2009	2008	2007	2006
\$ 3,484,935	\$ 3,087,169	\$ 2,852,750	\$ 2,456,242	\$ 2,912,005	\$ 3,064,246
(3,484,935)	(3,087,169)	(2,852,750)	(2,456,242)	(2,912,005)	(3,064,246)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 34,849,350	\$ 34,609,518	\$ 35,089,176	\$ 35,089,171	\$ 34,874,311	\$ 33,307,022
10.00%	8.92%	8.13%	7.00%	8.35%	9.20%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.95%	9.69%	8.13%	7.00%	8.35%	9.20%

Ashtabula County, Ohio

Required Supplementary Information

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

Last Ten Years

	2015	2014	2013	2012
Contractually required contribution	\$ 130,891	\$ 124,039	\$ 98,044	\$ 100,405
Contributions in relation to the contractually required contribution	(130,891)	(124,039)	(98,044)	(100,405)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
County's covered-employee payroll	\$ 934,936	\$ 954,146	\$ 754,185	\$ 772,346
Contributions as a percentage of covered-employee payroll	14.00%	13.00%	13.00%	13.00%

See Accompanying Notes to the Basic Financial Statements

2011	2010	2009	2008	2007	2006
\$ 144,925	\$ 148,120	\$ 141,729	\$ 154,510	\$ 128,664	\$ 130,810
(144,925)	(148,120)	(141,729)	(154,510)	(128,664)	(130,810)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,114,808	\$ 1,139,385	\$ 1,090,223	\$ 1,188,538	\$ 989,723	\$ 1,006,231
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Ashtabula County, Ohio

*Notes to the Required Supplementary Information
For the Year Ended December 31, 2015*

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014 and 2015.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014 and 2015. See the notes to the basic financial statements for the methods and assumptions in this calculation.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014 and 2015.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014 and 2015. See the notes to the basic financial statements for the methods and assumptions in this calculation.

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 a federal grant expenditures for homeland security activities.

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

Nonmajor Capital Projects Funds

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

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

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

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

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 13,283,198	\$ 647,532	\$ 2,764,815	\$ 16,695,545
Cash with fiscal agents	151,694	-	-	151,694
Cash in segregated accounts	459,562	-	-	459,562
Receivables:				
Property taxes	677,571	940,126	-	1,617,697
Accounts	100,057	-	7,392	107,449
Special assessments	245,663	117,605	-	363,268
Due from other governments	2,299,557	61,361	-	2,360,918
Loans receivable	2,206,584	-	-	2,206,584
Total assets	<u>\$ 19,423,886</u>	<u>\$ 1,766,624</u>	<u>\$ 2,772,207</u>	<u>\$ 23,962,717</u>
Liabilities:				
Accounts payable	\$ 518,443	\$ -	\$ 11,247	\$ 529,690
Accrued wages and benefits	65,997	-	1,408	67,405
Due to other governments	184,776	-	432	185,208
Interfund loans payable	62,721	-	6,200	68,921
Total liabilities	<u>831,937</u>	<u>-</u>	<u>19,287</u>	<u>851,224</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	530,000	829,200	-	1,359,200
Delinquent property tax revenue not available	122,571	110,926	-	233,497
Special assessments revenue not available	245,663	117,605	-	363,268
Intergovernmental revenue not available	1,884,864	61,361	-	1,946,225
Total deferred inflows of resources	<u>2,783,098</u>	<u>1,119,092</u>	<u>-</u>	<u>3,902,190</u>
Fund balances:				
Nonspendable:				
Loans	2,206,584	-	-	2,206,584
Restricted for:				
Public assistance/human services	4,166,859	-	-	4,166,859
Health programs	267,264	-	-	267,264
Judicial/public safety programs	4,847,966	-	-	4,847,966
Economic development	727,554	-	-	727,554
Children's services	459,635	-	-	459,635
General government operations	2,372,354	-	-	2,372,354
Lodge	176,694	-	-	176,694
Other purposes	600,948	-	-	600,948
Debt service	-	154,010	-	154,010
Capital projects	-	-	2,752,920	2,752,920
Committed for:				
Debt service	-	493,522	-	493,522
Unassigned (deficit)	(17,007)	-	-	(17,007)
Total fund balances	<u>15,808,851</u>	<u>647,532</u>	<u>2,752,920</u>	<u>19,209,303</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 19,423,886</u>	<u>\$ 1,766,624</u>	<u>\$ 2,772,207</u>	<u>\$ 23,962,717</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property and other local taxes	\$ 850,421	\$ 858,236	\$ -	\$ 1,708,657
Charges for services	3,957,351	-	170,603	4,127,954
Licenses and permits	33,837	-	-	33,837
Fines and forfeitures	264,683	-	-	264,683
Intergovernmental	6,811,465	262,301	-	7,073,766
Special assessments	201,733	213,129	-	414,862
Interest	160,125	-	844	160,969
Contributions and donations	23,195	-	-	23,195
Conveyance taxes	204,497	-	-	204,497
Other	939,644	754	-	940,398
Total revenues	<u>13,446,951</u>	<u>1,334,420</u>	<u>171,447</u>	<u>14,952,818</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	2,916,555	19,211	-	2,935,766
Judicial	828,114	-	122,946	951,060
Public safety	2,760,071	-	-	2,760,071
Public works	435,276	191,301	-	626,577
Health	3,162,867	-	-	3,162,867
Human services	1,577,304	-	52,488	1,629,792
Conservation and recreation	84,035	-	-	84,035
Capital outlay	-	-	323,319	323,319
Debt service:				
Principal retirement	27,666	683,880	-	711,546
Interest and fiscal charges	-	638,530	-	638,530
Total expenditures	<u>11,791,888</u>	<u>1,532,922</u>	<u>498,753</u>	<u>13,823,563</u>
Excess of revenues over (under) expenditures	<u>1,655,063</u>	<u>(198,502)</u>	<u>(327,306)</u>	<u>1,129,255</u>
Other financing sources (uses):				
Contributions to lodge	(250,000)	-	-	(250,000)
Transfers in	229,488	199,513	87,500	516,501
Transfers out	(983,976)	(150,000)	-	(1,133,976)
Total other financing sources (uses)	<u>(1,004,488)</u>	<u>49,513</u>	<u>87,500</u>	<u>(867,475)</u>
Net change in fund balance	650,575	(148,989)	(239,806)	261,780
Fund balances at beginning of year	<u>15,158,276</u>	<u>796,521</u>	<u>2,992,726</u>	<u>18,947,523</u>
Fund balances at end of year	<u>\$ 15,808,851</u>	<u>\$ 647,532</u>	<u>\$ 2,752,920</u>	<u>\$ 19,209,303</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	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	\$ 294,025	\$ 1,886,894	\$ 478,908	\$ 18,466	\$ 4,935	\$ 232,518
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	192	1,566	-	-	-	-
Special assessments	-	-	-	-	-	-
Due from other governments	-	19,668	7,271	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 294,217</u>	<u>\$ 1,908,128</u>	<u>\$ 486,179</u>	<u>\$ 18,466</u>	<u>\$ 4,935</u>	<u>\$ 232,518</u>
Liabilities:						
Accounts payable	\$ 1,089	\$ 3,681	\$ 154,674	\$ -	\$ -	\$ 1,145
Accrued wages and benefits	1,040	8,618	786	-	-	923
Due to other governments	2,376	3,388	26,202	-	-	450
Interfund loans payable	-	-	30,000	-	-	-
Total liabilities	<u>4,505</u>	<u>15,687</u>	<u>211,662</u>	<u>-</u>	<u>-</u>	<u>2,518</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	19,668	7,271	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>19,668</u>	<u>7,271</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	267,246	-	-	-
Judicial/public safety programs	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	1,872,773	-	-	-	230,000
Lodge	-	-	-	-	-	-
Other purposes	289,712	-	-	18,466	4,935	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>289,712</u>	<u>1,872,773</u>	<u>267,246</u>	<u>18,466</u>	<u>4,935</u>	<u>230,000</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 294,217</u>	<u>\$ 1,908,128</u>	<u>\$ 486,179</u>	<u>\$ 18,466</u>	<u>\$ 4,935</u>	<u>\$ 232,518</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
\$ 34,808	\$ 237,185	\$ 59,200	\$ 1,685	\$ 23,200	\$ 3,773,908	\$ 459,940	\$ 1,659,743
-	-	-	-	-	-	-	-
-	-	-	-	-	3,740	-	-
-	-	-	-	-	652,571	-	-
-	-	100	-	-	29,651	-	10,950
-	-	-	-	-	-	-	245,663
-	-	-	20,911	-	323,507	-	-
-	-	-	-	-	-	-	-
<u>\$ 34,808</u>	<u>\$ 237,185</u>	<u>\$ 59,300</u>	<u>\$ 22,596</u>	<u>\$ 23,200</u>	<u>\$ 4,783,377</u>	<u>\$ 459,940</u>	<u>\$ 1,916,356</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,375	\$ 2,692	\$ 56,417
-	1,396	-	1,589	-	6,487	2,505	372
-	1,016	-	847	-	5,107	879	136
-	-	-	-	-	-	-	-
-	2,412	-	2,436	-	140,969	6,076	56,925
-	-	-	-	-	530,000	-	-
-	-	-	-	-	122,571	-	-
-	-	-	-	-	-	-	245,663
-	-	-	-	-	257,652	-	-
-	-	-	-	-	910,223	-	245,663
-	-	-	-	-	-	-	-
-	-	-	-	-	3,732,185	-	-
-	-	-	-	-	-	-	-
-	-	-	20,160	23,200	-	453,864	1,613,768
-	-	-	-	-	-	-	-
34,808	234,773	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	59,300	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>34,808</u>	<u>234,773</u>	<u>59,300</u>	<u>20,160</u>	<u>23,200</u>	<u>3,732,185</u>	<u>453,864</u>	<u>1,613,768</u>
<u>\$ 34,808</u>	<u>\$ 237,185</u>	<u>\$ 59,300</u>	<u>\$ 22,596</u>	<u>\$ 23,200</u>	<u>\$ 4,783,377</u>	<u>\$ 459,940</u>	<u>\$ 1,916,356</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2015

	County Law Library	Community Development Block Grant	County Courts Special Projects	Eastern County Court OVI/IDIAM	Western County Court OVI/IDIAM	Common Pleas Special Projects
Assets:						
Equity in pooled cash and cash equivalents	\$ 266,187	\$ 126,546	\$ 407,101	\$ 51,653	\$ 33,893	\$ 1,066,405
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	15,772	-	15,078	155	600	1,249
Special assessments	-	-	-	-	-	-
Due from other governments	7,012	1,310,494	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 288,971</u>	<u>\$ 1,437,040</u>	<u>\$ 422,179</u>	<u>\$ 51,808</u>	<u>\$ 34,493</u>	<u>\$ 1,067,654</u>
Liabilities:						
Accounts payable	\$ 5,354	\$ 32,809	\$ 3,990	\$ -	\$ 696	\$ -
Accrued wages and benefits	533	952	1,148	-	-	4,379
Due to other governments	157	33,836	311	-	-	32,358
Interfund loans payable	-	-	-	-	-	-
Total liabilities	<u>6,044</u>	<u>67,597</u>	<u>5,449</u>	<u>-</u>	<u>696</u>	<u>36,737</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	1,211,305	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>1,211,305</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	282,927	-	416,730	51,808	33,797	1,030,917
Economic development	-	158,138	-	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>282,927</u>	<u>158,138</u>	<u>416,730</u>	<u>51,808</u>	<u>33,797</u>	<u>1,030,917</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 288,971</u>	<u>\$ 1,437,040</u>	<u>\$ 422,179</u>	<u>\$ 51,808</u>	<u>\$ 34,493</u>	<u>\$ 1,067,654</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
\$ 25,474	\$ 13,583	\$ 152,019	\$ 402,384	\$ 2,049	\$ 51,718	\$ 23,290	\$ 4,189
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	444	10,558	124	28	2,288	476	1,240
-	-	-	-	-	-	-	-
-	-	-	33,660	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 25,474</u>	<u>\$ 14,027</u>	<u>\$ 162,577</u>	<u>\$ 436,168</u>	<u>\$ 2,077</u>	<u>\$ 54,006</u>	<u>\$ 23,766</u>	<u>\$ 5,429</u>
\$ 82	\$ -	\$ -	\$ 3,099	\$ -	\$ 500	\$ 9,957	\$ -
-	-	647	15,813	-	-	-	-
-	-	285	17,881	-	-	-	-
-	-	-	-	-	-	-	-
<u>82</u>	<u>-</u>	<u>932</u>	<u>36,793</u>	<u>-</u>	<u>500</u>	<u>9,957</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	399,375	-	-	-	-
-	-	-	-	-	-	-	-
25,392	14,027	161,645	-	2,077	53,506	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,809	5,429
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>25,392</u>	<u>14,027</u>	<u>161,645</u>	<u>399,375</u>	<u>2,077</u>	<u>53,506</u>	<u>13,809</u>	<u>5,429</u>
\$ 25,474	\$ 14,027	\$ 162,577	\$ 436,168	\$ 2,077	\$ 54,006	\$ 23,766	\$ 5,429

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2015

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services
Assets:						
Equity in pooled cash and cash equivalents	\$ 196,344	\$ 8,797	\$ 24,276	\$ 22,033	\$ 40,423	\$ 483,513
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	990	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	388,968
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 197,334</u>	<u>\$ 8,797</u>	<u>\$ 24,276</u>	<u>\$ 22,033</u>	<u>\$ 40,423</u>	<u>\$ 872,481</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,122
Accrued wages and benefits	-	-	1,136	1,033	3,019	5,852
Due to other governments	-	-	326	316	1,052	8,904
Interfund loans payable	-	-	-	3,668	1,053	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,462</u>	<u>5,017</u>	<u>5,124</u>	<u>23,878</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-	388,968
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>388,968</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	35,299	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	197,334	-	22,814	17,016	-	-
Economic development	-	-	-	-	-	-
Children's services	-	-	-	-	-	459,635
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	8,797	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>197,334</u>	<u>8,797</u>	<u>22,814</u>	<u>17,016</u>	<u>35,299</u>	<u>459,635</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 197,334</u>	<u>\$ 8,797</u>	<u>\$ 24,276</u>	<u>\$ 22,033</u>	<u>\$ 40,423</u>	<u>\$ 872,481</u>

Workforce Development	Northern Border Initiative	COPS Grant	OVI Task Force Grant	Adult Drug Court DOJ Grant	Governor's Public Safety HVEO	HUD Special Housing Voucher	Special Emergency Planning
\$ 59,871	\$ 33,950	\$ 56,730	\$ 39,501	\$ 8,962	\$ 6,505	\$ 17	\$ 47,375
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
136,035	-	-	-	-	-	25,597	-
-	-	-	-	-	-	-	-
<u>\$ 195,906</u>	<u>\$ 33,950</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ 8,962</u>	<u>\$ 6,505</u>	<u>\$ 25,614</u>	<u>\$ 47,375</u>
\$ 7,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	608	-	-	-
21,392	-	-	-	215	57	25,596	-
-	-	-	-	16,000	-	-	-
<u>29,356</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,823</u>	<u>57</u>	<u>25,596</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	56,730	39,501	-	6,448	18	47,375
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
166,550	33,950	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,861)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>166,550</u>	<u>33,950</u>	<u>56,730</u>	<u>39,501</u>	<u>(7,861)</u>	<u>6,448</u>	<u>18</u>	<u>47,375</u>
\$ 195,906	\$ 33,950	\$ 56,730	\$ 39,501	\$ 8,962	\$ 6,505	\$ 25,614	\$ 47,375

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2015

	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDIAM
Assets:						
Equity in pooled cash and cash equivalents	\$ 15,911	\$ 170,289	\$ 122,548	\$ -	\$ 60,219	\$ 150
Cash with fiscal agents	-	-	-	151,694	-	-
Cash in segregated accounts	-	-	455,822	-	-	-
Receivables:						
Property taxes	-	-	-	25,000	-	-
Accounts	-	-	3,532	-	5,064	-
Special assessments	-	-	-	-	-	-
Due from other governments	26,434	-	-	-	-	-
Loans receivable	-	-	2,206,584	-	-	-
Total assets	<u>\$ 42,345</u>	<u>\$ 170,289</u>	<u>\$ 2,788,486</u>	<u>\$ 176,694</u>	<u>\$ 65,283</u>	<u>\$ 150</u>
Liabilities:						
Accounts payable	\$ 25,730	\$ -	\$ 6,856	\$ -	\$ -	\$ -
Accrued wages and benefits	-	263	5,630	-	88	-
Due to other governments	-	114	-	-	1,277	-
Interfund loans payable	-	-	-	-	-	-
Total liabilities	<u>25,730</u>	<u>377</u>	<u>12,486</u>	<u>-</u>	<u>1,365</u>	<u>-</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	2,206,584	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	16,615	169,912	-	-	63,918	150
Economic development	-	-	569,416	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	176,694	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>16,615</u>	<u>169,912</u>	<u>2,776,000</u>	<u>176,694</u>	<u>63,918</u>	<u>150</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 42,345</u>	<u>\$ 170,289</u>	<u>\$ 2,788,486</u>	<u>\$ 176,694</u>	<u>\$ 65,283</u>	<u>\$ 150</u>

Clerk of Court OVI/IDIAM	SMART Grant	County Transportation	PIIG	Total Nonmajor Special Revenue Funds
\$ 450	\$ 70,875	\$ 3,516	\$ 19,037	\$ 13,283,198
-	-	-	-	151,694
-	-	-	-	459,562
-	-	-	-	677,571
-	-	-	-	100,057
-	-	-	-	245,663
-	-	-	-	2,299,557
-	-	-	-	2,206,584
<u>\$ 450</u>	<u>\$ 70,875</u>	<u>\$ 3,516</u>	<u>\$ 19,037</u>	<u>\$ 19,423,886</u>
\$ -	\$ 59,062	\$ -	\$ 4,149	\$ 518,443
-	-	484	696	65,997
-	-	178	120	184,776
-	-	12,000	-	62,721
<u>-</u>	<u>59,062</u>	<u>12,662</u>	<u>4,965</u>	<u>831,937</u>
-	-	-	-	530,000
-	-	-	-	122,571
-	-	-	-	245,663
-	-	-	-	1,884,864
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,783,098</u>
-	-	-	-	2,206,584
-	-	-	-	4,166,859
-	-	-	-	267,264
450	11,813	-	14,072	4,847,966
-	-	-	-	727,554
-	-	-	-	459,635
-	-	-	-	2,372,354
-	-	-	-	176,694
-	-	-	-	600,948
<u>-</u>	<u>-</u>	<u>(9,146)</u>	<u>-</u>	<u>(17,007)</u>
<u>450</u>	<u>11,813</u>	<u>(9,146)</u>	<u>14,072</u>	<u>15,808,851</u>
<u>\$ 450</u>	<u>\$ 70,875</u>	<u>\$ 3,516</u>	<u>\$ 19,037</u>	<u>\$ 19,423,886</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015*

	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	142,331	1,148,761	230,648	-	-	113,665
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	4,884	-	-	-	-	-
Intergovernmental	-	39,064	170,202	-	-	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	37	-	-
Contributions and donations	44	-	15,000	-	-	-
Conveyance taxes	-	204,497	-	-	-	-
Other	-	3,197	139	-	-	47,981
Total revenues	<u>147,259</u>	<u>1,395,519</u>	<u>415,989</u>	<u>37</u>	<u>-</u>	<u>161,646</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	1,191,717	-	-	-	156,679
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	160,788	-	408,503	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total expenditures	<u>160,788</u>	<u>1,191,717</u>	<u>408,503</u>	<u>-</u>	<u>-</u>	<u>156,679</u>
Excess of revenues over (under) expenditures	<u>(13,529)</u>	<u>203,802</u>	<u>7,486</u>	<u>37</u>	<u>-</u>	<u>4,967</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	70,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	56,471	203,802	7,486	37	-	4,967
Fund balances at beginning of year	<u>233,241</u>	<u>1,668,971</u>	<u>259,760</u>	<u>18,429</u>	<u>4,935</u>	<u>225,033</u>
Fund balances at end of year	<u>\$ 289,712</u>	<u>\$ 1,872,773</u>	<u>\$ 267,246</u>	<u>\$ 18,466</u>	<u>\$ 4,935</u>	<u>\$ 230,000</u>

Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	Enforcement and Education	Sheriff's Policing Revolving Fund	Inmate Medical	Community Mental Health	Emergency Management Agency	Emergency 911 Calling
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 519,228	\$ -	\$ -
-	302,407	-	199,804	17,218	-	196,958	216,818
-	-	-	-	-	-	-	-
-	-	1,018	-	-	-	-	-
-	-	-	-	-	1,644,934	193,262	-
-	-	-	-	-	-	-	201,733
946	-	-	-	-	-	-	-
-	-	-	-	-	7,915	-	-
-	-	-	-	-	-	-	-
-	28,101	-	-	9,500	326,450	9,844	-
946	330,508	1,018	199,804	26,718	2,498,527	400,064	418,551
-	-	-	-	-	-	-	-
-	286,891	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	205,694	7,313	-	403,626	416,602
-	-	-	-	-	-	-	-
-	-	-	-	-	2,245,054	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	286,891	-	205,694	7,313	2,245,054	403,626	416,602
-	-	-	-	-	-	-	-
946	43,617	1,018	(5,890)	19,405	253,473	(3,562)	1,949
-	-	-	-	-	-	-	-
-	-	-	36,808	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	36,808	-	-	-	-
946	43,617	1,018	30,918	19,405	253,473	(3,562)	1,949
33,862	191,156	58,282	(10,758)	3,795	3,478,712	457,426	1,611,819
\$ 34,808	\$ 234,773	\$ 59,300	\$ 20,160	\$ 23,200	\$ 3,732,185	\$ 453,864	\$ 1,613,768

(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, 2015

	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	10	-	147,698	-	-	435,408
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	189,095	-	-	3,660	5,478	-
Intergovernmental	-	846,763	-	4,381	5,367	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	3,815	92,582	-	-	-	31
Total revenues	<u>192,920</u>	<u>939,345</u>	<u>147,698</u>	<u>8,041</u>	<u>10,845</u>	<u>435,439</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	1,057,872	-	-	-	-
Judicial	121,167	-	112,055	-	12,244	429,770
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total expenditures	<u>121,167</u>	<u>1,057,872</u>	<u>112,055</u>	<u>-</u>	<u>12,244</u>	<u>429,770</u>
Excess of revenues over (under) expenditures	<u>71,753</u>	<u>(118,527)</u>	<u>35,643</u>	<u>8,041</u>	<u>(1,399)</u>	<u>5,669</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(5,925)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,925)</u>
Net change in fund balance	71,753	(118,527)	35,643	8,041	(1,399)	(256)
Fund balances at beginning of year	<u>211,174</u>	<u>276,665</u>	<u>381,087</u>	<u>43,767</u>	<u>35,196</u>	<u>1,031,173</u>
Fund balances at end of year	<u>\$ 282,927</u>	<u>\$ 158,138</u>	<u>\$ 416,730</u>	<u>\$ 51,808</u>	<u>\$ 33,797</u>	<u>\$ 1,030,917</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	9,797	92,777	623,985	598	-	20,416	11,665
-	-	-	-	-	-	-	-
20,437	-	-	-	-	27,363	-	-
-	-	-	1,432,778	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
24	-	-	203,001	-	2,544	-	-
<u>20,461</u>	<u>9,797</u>	<u>92,777</u>	<u>2,259,764</u>	<u>598</u>	<u>29,907</u>	<u>20,416</u>	<u>11,665</u>
-	-	-	-	-	-	-	-
20,137	1,649	91,120	-	520	28,452	-	11,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	19,957	-
-	-	-	1,495,178	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>20,137</u>	<u>1,649</u>	<u>91,120</u>	<u>1,495,178</u>	<u>520</u>	<u>28,452</u>	<u>19,957</u>	<u>11,000</u>
-	-	-	-	-	-	-	-
324	8,148	1,657	764,586	78	1,455	459	665
-	-	-	-	-	-	-	-
-	-	-	75,000	-	-	-	-
-	-	-	(666,708)	-	-	-	-
-	-	-	(591,708)	-	-	-	-
324	8,148	1,657	172,878	78	1,455	459	665
25,068	5,879	159,988	226,497	1,999	52,051	13,350	4,764
<u>\$ 25,392</u>	<u>\$ 14,027</u>	<u>\$ 161,645</u>	<u>\$ 399,375</u>	<u>\$ 2,077</u>	<u>\$ 53,506</u>	<u>\$ 13,809</u>	<u>\$ 5,429</u>

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	320
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	12,748	-	-	-	-	-
Intergovernmental	6,721	-	53,350	75,773	288,854	240,493
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	236	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	-	-	-	-	-	4,761
Total revenues	<u>19,469</u>	<u>-</u>	<u>53,586</u>	<u>75,773</u>	<u>288,854</u>	<u>245,574</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	73,049	68,356	375,979	487,917
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>73,049</u>	<u>68,356</u>	<u>375,979</u>	<u>487,917</u>
Excess of revenues over (under) expenditures	<u>19,469</u>	<u>-</u>	<u>(19,463)</u>	<u>7,417</u>	<u>(87,125)</u>	<u>(242,343)</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	39,113	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>39,113</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	19,469	-	19,650	7,417	(87,125)	(242,343)
Fund balances at beginning of year	<u>177,865</u>	<u>8,797</u>	<u>3,164</u>	<u>9,599</u>	<u>122,424</u>	<u>701,978</u>
Fund balances at end of year	<u>\$ 197,334</u>	<u>\$ 8,797</u>	<u>\$ 22,814</u>	<u>\$ 17,016</u>	<u>\$ 35,299</u>	<u>\$ 459,635</u>

Workforce Development	Northern Border Initiative	COPS Grant	OVI Task Force Grant	Adult Drug Court DOJ Grant	Governor's Public Safety HVEO	HUD Special Housing Voucher	Special Emergency Planning
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
859,300	-	-	-	62,402	28,024	347,748	28,229
-	-	-	-	-	-	-	-
-	-	-	-	-	-	15	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	13	560	-	-	-	-	-
859,300	13	560	-	62,402	28,024	347,763	28,229
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	91,357	24,561	-	44,905
435,276	-	-	-	-	-	-	-
-	-	-	-	-	-	328,565	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
435,276	-	-	-	91,357	24,561	328,565	44,905
424,024	13	560	-	(28,955)	3,463	19,198	(16,676)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(311,343)	-	-	-	-	-	-	-
(311,343)	-	-	-	-	-	-	-
112,681	13	560	-	(28,955)	3,463	19,198	(16,676)
53,869	33,937	56,170	39,501	21,094	2,985	(19,180)	64,051
\$ 166,550	\$ 33,950	\$ 56,730	\$ 39,501	\$ (7,861)	\$ 6,448	\$ 18	\$ 47,375

(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, 2015

	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDIAM
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ 331,193	\$ -	\$ -
Charges for services	-	-	12,263	-	33,804	-
Licenses and permits	-	-	-	-	33,837	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental	130,621	81,083	-	-	-	-
Special assessments	-	-	-	-	-	-
Interest	-	-	159,107	20	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	180,747	-	26,354	-	-	-
Total revenues	311,368	81,083	197,724	331,213	67,641	-
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	180,898	-	-	-
Judicial	-	-	-	-	-	-
Public safety	305,115	-	-	-	34,451	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	82,126	-	-	-	-
Conservation and recreation	-	-	-	84,035	-	-
Debt service:						
Principal retirement	-	-	27,666	-	-	-
Total expenditures	305,115	82,126	208,564	84,035	34,451	-
Excess of revenues over (under) expenditures	6,253	(1,043)	(10,840)	247,178	33,190	-
Other financing sources (uses):						
Contributions to lodge	-	-	-	(250,000)	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(250,000)	-	-
Net change in fund balance	6,253	(1,043)	(10,840)	(2,822)	33,190	-
Fund balances at beginning of year	10,362	170,955	2,786,840	179,516	30,728	150
Fund balances at end of year	\$ 16,615	\$ 169,912	\$ 2,776,000	\$ 176,694	\$ 63,918	\$ 150

Clerk of Court OVI/IDIAM	SMART Grant	County Transportation	PIIG	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 850,421
-	-	-	-	3,957,351
-	-	-	-	33,837
-	-	-	-	264,683
300	220,250	24,785	26,781	6,811,465
-	-	-	-	201,733
-	-	-	-	160,125
-	-	-	-	23,195
-	-	-	-	204,497
-	-	-	-	939,644
<u>300</u>	<u>220,250</u>	<u>24,785</u>	<u>26,781</u>	<u>13,446,951</u>
-	-	42,498	-	2,916,555
-	-	-	-	828,114
-	208,437	-	12,709	2,760,071
-	-	-	-	435,276
-	-	-	-	3,162,867
-	-	-	-	1,577,304
-	-	-	-	84,035
-	-	-	-	27,666
<u>-</u>	<u>208,437</u>	<u>42,498</u>	<u>12,709</u>	<u>11,791,888</u>
<u>300</u>	<u>11,813</u>	<u>(17,713)</u>	<u>14,072</u>	<u>1,655,063</u>
-	-	-	-	(250,000)
-	-	8,567	-	229,488
-	-	-	-	(983,976)
-	-	8,567	-	(1,004,488)
300	11,813	(9,146)	14,072	650,575
<u>150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,158,276</u>
<u>\$ 450</u>	<u>\$ 11,813</u>	<u>\$ (9,146)</u>	<u>\$ 14,072</u>	<u>\$ 15,808,851</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2015

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Assets:			
Equity in pooled cash and cash equivalents	\$ 154,010	\$ 493,522	\$ 647,532
Receivables:			
Property taxes	940,126	-	940,126
Special assessments	-	117,605	117,605
Due from other governments	61,361	-	61,361
Total assets	<u>\$ 1,155,497</u>	<u>\$ 611,127</u>	<u>\$ 1,766,624</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	\$ 829,200	\$ -	\$ 829,200
Delinquent property tax revenue not available	110,926	-	110,926
Special assessments revenue not available	-	117,605	117,605
Intergovernmental revenue not available	61,361	-	61,361
Total deferred inflows of resources	<u>1,001,487</u>	<u>117,605</u>	<u>1,119,092</u>
Fund balances:			
Restricted for:			
Debt service	154,010	-	154,010
Committed for:			
Debt service	<u>-</u>	<u>493,522</u>	<u>493,522</u>
Total fund balances	<u>154,010</u>	<u>493,522</u>	<u>647,532</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,155,497</u>	<u>\$ 611,127</u>	<u>\$ 1,766,624</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2015

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Revenues:			
Property and other local taxes	\$ 858,236	\$ -	\$ 858,236
Intergovernmental	262,301	-	262,301
Special assessments	-	213,129	213,129
Other	754	-	754
Total revenues	<u>1,121,291</u>	<u>213,129</u>	<u>1,334,420</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	19,211	-	19,211
Public works	-	191,301	191,301
Debt service:			
Principal retirement	680,000	3,880	683,880
Interest and fiscal charges	633,832	4,698	638,530
Total expenditures	<u>1,333,043</u>	<u>199,879</u>	<u>1,532,922</u>
Excess of revenues over (under) expenditures	<u>(211,752)</u>	<u>13,250</u>	<u>(198,502)</u>
Other financing sources (uses):			
Transfers in	199,513	-	199,513
Transfers out	-	(150,000)	(150,000)
Total other financing sources (uses)	<u>199,513</u>	<u>(150,000)</u>	<u>49,513</u>
Net change in fund balance	(12,239)	(136,750)	(148,989)
Fund balances at beginning of year	<u>166,249</u>	<u>630,272</u>	<u>796,521</u>
Fund balances at end of year	<u><u>\$ 154,010</u></u>	<u><u>\$ 493,522</u></u>	<u><u>\$ 647,532</u></u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 753,935	\$ 1,690,042	\$ 320,838	\$ 2,764,815
Receivables:				
Accounts	-	-	7,392	7,392
Total assets	<u>\$ 753,935</u>	<u>\$ 1,690,042</u>	<u>\$ 328,230</u>	<u>\$ 2,772,207</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 11,247	\$ 11,247
Accrued wages and benefits	-	-	1,408	1,408
Due to other governments	-	-	432	432
Interfund loans payable	-	-	6,200	6,200
Total liabilities	<u>-</u>	<u>-</u>	<u>19,287</u>	<u>19,287</u>
Fund balances:				
Restricted for:				
Capital projects	<u>753,935</u>	<u>1,690,042</u>	<u>308,943</u>	<u>2,752,920</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 753,935</u>	<u>\$ 1,690,042</u>	<u>\$ 328,230</u>	<u>\$ 2,772,207</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Revenues:				
Charges for services	\$ -	\$ -	\$ 170,603	\$ 170,603
Interest	186	658	-	844
Total revenues	186	658	170,603	171,447
Expenditures:				
Current:				
General government:				
Judicial	-	-	122,946	122,946
Human services	-	52,488	-	52,488
Capital outlay	323,319	-	-	323,319
Total expenditures	323,319	52,488	122,946	498,753
Excess of revenues over (under) expenditures	(323,133)	(51,830)	47,657	(327,306)
Other financing sources:				
Transfers in	87,500	-	-	87,500
Net change in fund balance	(235,633)	(51,830)	47,657	(239,806)
Fund balances at beginning of year	989,568	1,741,872	261,286	2,992,726
Fund balances at end of year	\$ 753,935	\$ 1,690,042	\$ 308,943	\$ 2,752,920

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 3,041,000	\$ 3,038,000	\$ 3,031,133	\$ (6,867)
Permissive Sales Taxes	10,200,000	10,647,770	10,647,769	(1)
Charges for Services	3,053,810	3,144,110	3,002,644	(141,466)
Licenses and Permits	10,000	100,000	130,885	30,885
Fines and Forfeitures	404,000	404,000	357,800	(46,200)
Intergovernmental	2,883,270	3,042,024	3,109,136	67,112
Interest	330,750	330,750	394,528	63,778
Conveyance Taxes	360,000	360,000	407,341	47,341
Other	123,060	123,060	364,260	241,200
Total Revenues	20,405,890	21,189,714	21,445,496	255,782
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	455,872	486,310	481,127	5,183
Fringe Benefits	120,871	142,201	141,399	802
Materials and Supplies	6,500	10,521	9,393	1,128
Contractual Services	117,404	162,799	160,354	2,445
Other	-	75,681	30,681	45,000
Total Commissioners Office	700,647	877,512	822,954	54,558
Data Board				
Personal Services	127,387	128,539	128,538	1
Fringe Benefits	39,421	37,454	37,358	96
Materials and Supplies	4,900	10,904	10,827	77
Contractual Services	65,100	60,700	60,564	136
Total Data Board	236,808	237,597	237,287	310
Auditor's Office				
Personal Services	249,901	249,901	248,124	1,777
Fringe Benefits	96,347	96,347	85,619	10,728
Materials and Supplies	2,600	2,679	2,369	310
Contractual Services	1,450	1,507	966	541
Total Auditor's Office	350,298	350,434	337,078	13,356
County Treasurer's Office				
Personal Services	135,728	135,728	132,509	3,219
Fringe Benefits	46,106	63,512	62,782	730
Materials and Supplies	11,950	11,944	5,665	6,279
Contractual Services	81,299	81,299	70,497	10,802
Total County Treasurer's Office	275,083	292,483	271,453	21,030

(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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Prosecuting Attorney				
Personal Services	1,044,361	1,044,361	1,041,216	3,145
Fringe Benefits	299,927	299,927	284,232	15,695
Contractual Services	12,600	12,600	12,578	22
Other	57,852	57,852	57,852	-
Total Prosecuting Attorney	1,414,740	1,414,740	1,395,878	18,862
County Planning Commission				
Personal Services	64,425	64,425	58,581	5,844
Fringe Benefits	28,075	29,365	28,401	964
Materials and Supplies	2,850	2,530	1,342	1,188
Contractual Services	4,650	4,500	3,555	945
Total County Planning Commission	100,000	100,820	91,879	8,941
County Purchasing Department				
Materials and Supplies	550,000	550,313	373,639	176,674
Total County Purchasing Department	550,000	550,313	373,639	176,674
Board of Elections				
Personal Services	369,559	377,703	373,183	4,520
Fringe Benefits	176,701	169,656	166,274	3,382
Materials and Supplies	65,000	88,773	67,644	21,129
Contractual Services	188,740	205,825	189,553	16,272
Other	-	134,350	134,290	60
Total Board of Elections	800,000	976,307	930,944	45,363
Maintenance and Operations				
Personal Services	135,243	135,243	130,018	5,225
Fringe Benefits	52,247	52,247	50,662	1,585
Materials and Supplies	50,510	53,792	48,540	5,252
Contractual Services	562,000	655,912	638,864	17,048
Total Maintenance and Operations	800,000	897,194	868,084	29,110
County Recorder				
Personal Services	181,442	181,442	181,234	208
Fringe Benefits	87,983	88,083	86,709	1,374
Materials and Supplies	8,000	9,133	6,297	2,836
Contractual Services	2,290	2,290	2,289	1
Other	4,000	4,000	3,761	239
Total County Recorder	283,715	284,948	280,290	4,658
Lodging Tax Office				
Personal Services	34,257	34,263	34,263	-
Fringe Benefits	16,535	16,721	16,637	84
Materials and Supplies	500	578	78	500
Total Lodging Tax Office	51,292	51,562	50,978	584

(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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other Expenses				
Personal Services	-	4,800	4,454	346
Fringe Benefits	-	2,285	2,168	117
Contractual Services	371,265	491,612	464,317	27,295
Other	64,182	134,849	106,536	28,313
Total Other Expenses	435,447	633,546	577,475	56,071
Recorder's Micrographic				
Materials and Supplies	6,000	6,000	-	6,000
Contractual Services	54,000	61,140	58,918	2,222
Total Recorder's Micrographic	60,000	67,140	58,918	8,222
County Wide Audit				
Contractual Services	146,800	151,800	146,800	5,000
Total County Wide Audit	146,800	151,800	146,800	5,000
Group and Liability Insurance				
Contractual Services	573,000	507,568	507,506	62
Total Group and Liability Insurance	573,000	507,568	507,506	62
Total General Government- Legislative and Executive	6,777,830	7,393,964	6,951,163	442,801
General Government:				
Judicial				
Court of Appeals				
Contractual Services	40,000	40,000	35,335	4,665
Total Court of Appeals	40,000	40,000	35,335	4,665
Common Pleas Court				
Personal Services	842,201	868,014	868,014	-
Fringe Benefits	296,270	299,170	284,524	14,646
Materials and Supplies	25,000	40,418	36,733	3,685
Contractual Services	107,398	98,991	90,707	8,284
Other	-	10,177	10,177	-
Total Common Pleas Court	1,270,869	1,316,770	1,290,155	26,615
Common Pleas Jury Commission				
Personal Services	26,846	29,003	23,291	5,712
Fringe Benefits	4,416	4,560	3,781	779
Materials and Supplies	6,000	6,008	6,007	1
Contractual Services	10,600	7,691	7,348	343
Other	-	247	122	125
Total Common Pleas Jury Commission	47,862	47,509	40,549	6,960

(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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	263,950	263,950	253,020	10,930
Fringe Benefits	111,330	111,330	91,663	19,667
Materials and Supplies	6,000	12,642	12,352	290
Contractual Services	54,000	55,692	50,174	5,518
Total Juvenile Court	435,280	443,614	407,209	36,405
Probate Court				
Personal Services	240,773	240,772	234,598	6,174
Fringe Benefits	89,780	89,780	84,516	5,264
Materials and Supplies	3,000	3,000	2,933	67
Contractual Services	12,000	13,029	7,791	5,238
Total Probate Court	345,553	346,581	329,838	16,743
Clerk of Courts				
Personal Services	442,398	442,398	416,342	26,056
Fringe Benefits	174,838	174,838	161,600	13,238
Materials and Supplies	31,000	94,213	87,222	6,991
Contractual Services	40,950	72,296	64,063	8,233
Total Clerk of Courts	689,186	783,745	729,227	54,518
Eastern County Court				
Personal Services	192,005	192,005	185,369	6,636
Fringe Benefits	107,685	110,943	88,966	21,977
Materials and Supplies	5,410	3,575	2,817	758
Contractual Services	5,900	4,627	3,048	1,579
Total Eastern County Court	311,000	311,150	280,200	30,950
Western County Court				
Personal Services	228,131	229,465	229,215	250
Fringe Benefits	68,269	76,847	76,246	601
Materials and Supplies	6,600	7,101	6,857	244
Contractual Services	9,000	8,955	8,277	678
Total Western County Court	312,000	322,368	320,595	1,773
Ashtabula Municipal Court				
Personal Services	109,730	113,930	109,631	4,299
Fringe Benefits	48,004	47,998	31,497	16,501
Contractual Services	1,000	1,006	12	994
Total Ashtabula Municipal Court	158,734	162,934	141,140	21,794
Conneaut Municipal Court				
Personal Services	71,000	82,200	76,079	6,121
Fringe Benefits	32,620	34,436	33,932	504
Contractual Services	550	550	465	85
Total Conneaut Municipal Court	104,170	117,186	110,476	6,710

(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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Attorney Fees Public Defender				
Contractual Services	1,175,000	1,185,000	1,147,882	37,118
Total Attorney Fees Public Defender	1,175,000	1,185,000	1,147,882	37,118
Total General Government - Judicial	4,889,654	5,076,857	4,832,606	244,251
Public Safety:				
Adult Probation				
Personal Services	24,250	27,412	27,412	-
Fringe Benefits	14,982	18,300	15,191	3,109
Materials and Supplies	2,500	675	674	1
Contractual Services	2,000	3,576	3,331	245
Total Adult Probation	43,732	49,963	46,608	3,355
Juvenile Probation				
Personal Services	262,907	262,907	256,337	6,570
Fringe Benefits	75,076	90,076	73,847	16,229
Materials and Supplies	3,750	4,464	2,627	1,837
Total Juvenile Probation	341,733	357,447	332,811	24,636
Coroner				
Personal Services	192,651	192,651	191,371	1,280
Fringe Benefits	67,351	67,731	67,557	174
Materials and Supplies	9,300	31,626	30,935	691
Contractual Services	85,698	76,497	76,068	429
Total Coroner	355,000	368,505	365,931	2,574
Sheriff Department				
Personal Services	3,738,114	3,990,695	3,969,609	21,086
Fringe Benefits	1,248,970	1,325,794	1,315,526	10,268
Materials and Supplies	504,152	693,551	677,125	16,426
Contractual Services	217,757	220,999	196,270	24,729
Other	42,000	42,062	41,907	155
Total Sheriff Department	5,750,993	6,273,101	6,200,437	72,664
Building Regulations Department				
Personal Services	256,500	256,500	226,593	29,907
Fringe Benefits	75,130	84,356	73,069	11,287
Materials and Supplies	14,800	13,887	13,875	12
Contractual Services	35,650	91,926	89,598	2,328
Other	-	86,243	70,396	15,847
Total Building Regulations Department	382,080	532,912	473,531	59,381

(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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Detention Center				
Personal Services	494,956	494,956	454,541	40,415
Fringe Benefits	163,535	166,535	139,281	27,254
Materials and Supplies	76,000	79,311	60,318	18,993
Contractual Services	139,700	175,063	162,440	12,623
Capital Outlay	-	6,730	5,800	930
Total Detention Center	874,191	922,595	822,380	100,215
Total Public Safety	7,747,729	8,504,523	8,241,698	262,825
Public Works:				
Commissioners Risk Management				
Personal Services	42,484	43,656	43,655	1
Fringe Benefits	16,042	16,205	15,914	291
Materials and Supplies	3,000	3,134	2,823	311
Contractual Services	45,257	49,509	40,138	9,371
Total Commissioners Risk Management	106,783	112,504	102,530	9,974
Total Public Works	106,783	112,504	102,530	9,974
Health:				
Tuberculosis Clinic and Care				
Contractual Services	10,000	10,402	7,873	2,529
Total Tuberculosis Clinic and Care	10,000	10,402	7,873	2,529
Registration Vital Statistics				
Other	1,500	1,500	1,267	233
Total Registration Vital Statistics	1,500	1,500	1,267	233
Other Health Department				
Contractual Services	181,435	185,984	115,049	70,935
Total Other Health Department	181,435	185,984	115,049	70,935
Total Health	192,935	197,886	124,189	73,697
Human Services:				
Veterans Service Commission				
Materials and Supplies	2,000	4,500	4,069	431
Contractual Services	13,000	13,000	8,000	5,000
Other	9,000	9,000	7,909	1,091
Total Veterans Service Commission	24,000	26,500	19,978	6,522

(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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Veterans Service				
Personal Services	271,800	271,800	258,764	13,036
Fringe Benefits	123,450	123,450	84,759	38,691
Materials and Supplies	47,950	47,997	13,310	34,687
Contractual Services	225,403	226,683	160,073	66,610
Other	226,000	228,908	82,365	146,543
Total Veterans Service	894,603	898,838	599,271	299,567
County Humane Society				
Contractual Services	3,000	3,000	-	3,000
Total County Humane Society	3,000	3,000	-	3,000
County Allocation				
Contractual Services	340,720	340,720	339,693	1,027
Total County Allocation	340,720	340,720	339,693	1,027
Total Human Services	1,262,323	1,269,058	958,942	310,116
Conservation and Recreation				
Agriculture Department				
Contractual Services	251,122	258,750	258,314	436
Total Agriculture Department	251,122	258,750	258,314	436
Total Conservation and Recreation	251,122	258,750	258,314	436
Total Expenditures	21,228,376	22,813,542	21,469,442	1,344,100
Excess of Revenues Over (Under) Expenditures	(822,486)	(1,623,828)	(23,946)	1,599,882
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	-	-	11,122	11,122
Advances In	-	140,000	140,000	-
Advances Out	-	(198,000)	(198,000)	-
Transfer In	80,250	594,250	560,179	(34,071)
Transfer Out	(850,500)	(972,300)	(963,988)	8,312
Total Other Financing Sources (Uses)	(770,250)	(436,050)	(450,687)	(14,637)
Net Change in Fund Balance	(1,592,736)	(2,059,878)	(474,633)	1,585,245
Fund Balance Beginning of Year	4,509,942	4,509,942	4,509,942	-
Prior Year Encumbrances Appropriated	322,594	322,594	322,594	-
Fund Balance End of Year	\$ 3,239,800	\$ 2,772,658	\$ 4,357,903	\$ 1,585,245

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 357,000	\$ 357,000	\$ 335,032	\$ (21,968)
Fines and Forfeitures	65,000	65,000	57,922	(7,078)
Intergovernmental	5,950,000	5,950,000	5,912,680	(37,320)
Interest	7,000	7,000	5,018	(1,982)
Other	30,000	30,000	14,985	(15,015)
<i>Total Revenues</i>	<u>6,409,000</u>	<u>6,409,000</u>	<u>6,325,637</u>	<u>(83,363)</u>
Expenditures				
Current:				
Public Works:				
Roads				
Personal Services	1,320,000	1,306,000	1,253,621	52,379
Fringe Benefits	509,940	509,940	461,276	48,664
Materials and Supplies	2,080,000	2,150,878	1,798,582	352,296
Contractual Services	962,000	980,153	834,727	145,426
Total Roads	<u>4,871,940</u>	<u>4,946,971</u>	<u>4,348,206</u>	<u>598,765</u>
Bridges and Culverts				
Personal Services	457,000	469,500	445,901	23,599
Fringe Benefits	180,300	181,800	173,759	8,041
Materials and Supplies	310,000	233,928	195,997	37,931
Contractual Services	202,000	557,756	465,264	92,492
Total Bridges and Culverts	<u>1,149,300</u>	<u>1,442,984</u>	<u>1,280,921</u>	<u>162,063</u>
Engineer				
Personal Services	802,194	802,194	792,853	9,341
Fringe Benefits	261,457	261,457	247,386	14,071
Total Engineer	<u>1,063,651</u>	<u>1,063,651</u>	<u>1,040,239</u>	<u>23,412</u>
Total Public Works	7,084,891	7,453,606	6,669,366	784,240
<i>Total Expenditures</i>	<u>7,084,891</u>	<u>7,453,606</u>	<u>6,669,366</u>	<u>784,240</u>
<i>Net Change in Fund Balance</i>	(675,891)	(1,044,606)	(343,729)	700,877
<i>Fund Balance Beginning of Year</i>	2,567,540	2,567,540	2,567,540	-
Prior Year Encumbrances Appropriated	<u>126,748</u>	<u>126,748</u>	<u>126,748</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 2,018,397</u>	<u>\$ 1,649,682</u>	<u>\$ 2,350,559</u>	<u>\$ 700,877</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 1,149,000	\$ 1,149,000	\$ 1,251,441	\$ 102,441
Charges for Services	106,000	106,000	6,811	(99,189)
Intergovernmental	9,245,774	9,245,774	8,675,155	(570,619)
Contributions & Donations	1,000	1,000	3,775	2,775
Other	276,000	276,000	130,370	(145,630)
<i>Total Revenues</i>	<u>10,777,774</u>	<u>10,777,774</u>	<u>10,067,552</u>	<u>(710,222)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	4,050,000	3,615,000	3,608,070	6,930
Fringe Benefits	1,517,000	1,325,100	1,283,045	42,055
Materials and Supplies	263,559	212,566	193,820	18,746
Contractual Services	6,144,288	6,567,772	6,518,050	49,722
Other	102,000	38,289	34,788	3,501
<i>Total Expenditures</i>	<u>12,076,847</u>	<u>11,758,727</u>	<u>11,637,773</u>	<u>120,954</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,299,073)</u>	<u>(980,953)</u>	<u>(1,570,221)</u>	<u>(589,268)</u>
Other Financing Sources (Uses)				
Transfers In	1,650,000	1,053,051	1,053,051	-
Transfers Out	(1,000)	(1,000)	-	1,000
<i>Total Other Financing Sources (Uses)</i>	<u>1,649,000</u>	<u>1,052,051</u>	<u>1,053,051</u>	<u>1,000</u>
<i>Net Change in Fund Balance</i>	349,927	71,098	(517,170)	(588,268)
<i>Fund Balance Beginning of Year</i>	77,230	77,230	77,230	-
Prior Year Encumbrances Appropriated	831,571	831,571	831,571	-
<i>Fund Balance End of Year</i>	<u>\$ 1,258,728</u>	<u>\$ 979,899</u>	<u>\$ 391,631</u>	<u>\$ (588,268)</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 3,220,000	\$ 3,322,000	\$ 3,519,511	\$ 197,511
Charges for Services	2,200	1,850	3,750	1,900
Intergovernmental	3,566,232	3,774,695	3,907,050	132,355
Contributions and Donations	1,000	7,500	8,656	1,156
Other	84,000	76,000	109,563	33,563
<i>Total Revenues</i>	<u>6,873,432</u>	<u>7,182,045</u>	<u>7,548,530</u>	<u>366,485</u>
Expenditures				
Current:				
Human Services:				
Personal Services	2,045,000	1,977,400	1,970,824	6,576
Fringe Benefits	859,114	844,614	812,173	32,441
Materials and Supplies	144,700	104,700	86,570	18,130
Contractual Services	3,999,300	4,289,500	4,109,593	179,907
Other	500	500	85	415
Total Human Services	<u>7,048,614</u>	<u>7,216,714</u>	<u>6,979,245</u>	<u>237,469</u>
Debt Service				
Principal Retirement	110,000	122,000	121,537	463
Interest and Fiscal Charges	14,000	14,000	12,409	1,591
Total Debt Service	<u>124,000</u>	<u>136,000</u>	<u>133,946</u>	<u>2,054</u>
<i>Total Expenditures</i>	<u>7,172,614</u>	<u>7,352,714</u>	<u>7,113,191</u>	<u>239,523</u>
<i>Net Change in Fund Balance</i>	(299,182)	(170,669)	435,339	606,008
<i>Fund Balance Beginning of Year</i>	1,591,774	1,591,774	1,591,774	-
Prior Year Encumbrances Appropriated	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 1,294,192</u>	<u>\$ 1,422,705</u>	<u>\$ 2,028,713</u>	<u>\$ 606,008</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 6,030,000	\$ 6,030,000	\$ 6,119,587	\$ 89,587
Charges for Services	7,000	7,000	6,910	(90)
Intergovernmental	4,095,000	4,095,000	4,165,783	70,783
Other	730,000	730,000	859,083	129,083
	<u>10,862,000</u>	<u>10,862,000</u>	<u>11,151,363</u>	<u>289,363</u>
<i>Total Revenues</i>				
Expenditures				
Current:				
Health:				
Personal Services	5,986,000	5,986,000	5,705,076	280,924
Fringe Benefits	3,782,000	3,652,920	3,341,916	311,004
Materials and Supplies	475,000	606,498	464,066	142,432
Contractual Services	1,205,000	1,265,023	1,073,643	191,380
Other	1,590,000	1,590,000	1,590,000	-
	<u>13,038,000</u>	<u>13,100,441</u>	<u>12,174,701</u>	<u>925,740</u>
<i>Total Expenditures</i>				
<i>Net Change in Fund Balance</i>	(2,176,000)	(2,238,441)	(1,023,338)	1,215,103
<i>Fund Balance Beginning of Year</i>	7,891,255	7,891,255	7,891,255	-
Prior Year Encumbrances Appropriated	<u>105,732</u>	<u>105,732</u>	<u>105,732</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 5,820,987</u>	<u>\$ 5,758,546</u>	<u>\$ 6,973,649</u>	<u>\$ 1,215,103</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Charges for Services	\$ 3,086,500	\$ 3,159,650	\$ 3,076,646	\$ (83,004)
Intergovernmental	5,518,150	5,292,788	5,381,039	88,251
Interest	-	-	3	3
Other	<u>666,050</u>	<u>427,000</u>	<u>352,043</u>	<u>(74,957)</u>
<i>Total Revenues</i>	<u>9,270,700</u>	<u>8,879,438</u>	<u>8,809,731</u>	<u>(69,707)</u>
 Human Services:				
Personal Services	4,499,800	4,347,922	4,325,217	22,705
Fringe Benefits	1,652,696	1,779,725	1,715,383	64,342
Materials and Supplies	1,100,000	1,100,217	1,053,414	46,803
Contractual Services	2,133,821	2,179,576	2,102,428	77,148
Other	<u>5,500</u>	<u>6,000</u>	<u>5,368</u>	<u>632</u>
<i>Total Expenditures</i>	<u>9,391,817</u>	<u>9,413,440</u>	<u>9,201,810</u>	<u>211,630</u>
 <i>Excess of Revenues Over (Under) Expenditures</i>	<u>(121,117)</u>	<u>(534,002)</u>	<u>(392,079)</u>	<u>141,923</u>
 Other Financing Sources (Uses)				
Transfers Out	<u>(199,513)</u>	<u>(199,513)</u>	<u>(199,513)</u>	<u>-</u>
 <i>Net Change in Fund Balance</i>	<u>(320,630)</u>	<u>(733,515)</u>	<u>(591,592)</u>	<u>141,923</u>
 <i>Fund Balance Beginning of Year</i>	<u>1,222,002</u>	<u>1,222,002</u>	<u>1,222,002</u>	<u>-</u>
 Prior Year Encumbrances Appropriated	<u>48,636</u>	<u>48,636</u>	<u>48,636</u>	<u>-</u>
 <i>Fund Balance End of Year</i>	<u>\$ 950,008</u>	<u>\$ 537,123</u>	<u>\$ 679,046</u>	<u>\$ 141,923</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 100,000	\$ 100,000	\$ 142,139	\$ 42,139
Fines and Forfeitures	4,000	4,000	4,884	884
Contributions and Donations	-	-	44	44
<i>Total Revenues</i>	<u>104,000</u>	<u>104,000</u>	<u>147,067</u>	<u>43,067</u>
Expenditures				
Current:				
Health				
Commissioner's Office				
Personal Services	34,409	36,694	36,694	-
Fringe Benefits	15,034	15,390	15,039	351
Materials and Supplies	1,000	2,000	1,404	596
Contractual Services	71,250	71,500	71,234	266
Other	9,300	10,479	9,813	666
Total Commissioner's Office	<u>130,993</u>	<u>136,063</u>	<u>134,184</u>	<u>1,879</u>
Auditor's Office				
Personal Services	15,000	14,892	14,718	174
Fringe Benefits	6,700	6,663	3,819	2,844
Materials and Supplies	12,000	16,707	16,703	4
Contractual Services	2,450	2,487	2,487	-
Other	100	100	23	77
Total Auditor's Office	<u>36,250</u>	<u>40,849</u>	<u>37,750</u>	<u>3,099</u>
<i>Total Expenditures</i>	<u>167,243</u>	<u>176,912</u>	<u>171,934</u>	<u>4,978</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(63,243)	(72,912)	(24,867)	48,045
Other Financing Sources (Uses)				
Transfer In	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	-
<i>Net Change in Fund Balance</i>	6,757	(2,912)	45,133	48,045
<i>Fund Balance Beginning of Year</i>	234,639	234,639	234,639	-
Prior Year Encumbrances Appropriated	<u>7,558</u>	<u>7,558</u>	<u>7,558</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 248,954</u>	<u>\$ 239,285</u>	<u>\$ 287,330</u>	<u>\$ 48,045</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 967,150	\$ 1,144,290	\$ 1,148,761	\$ 4,471
Intergovernmental	18,000	39,064	39,064	-
Conveyance Taxes	90,000	193,603	202,931	9,328
Other	4,000	4,000	3,197	(803)
<i>Total Revenues</i>	<u>1,079,150</u>	<u>1,380,957</u>	<u>1,393,953</u>	<u>12,996</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	606,000	633,526	619,774	13,752
Fringe Benefits	240,335	264,136	254,497	9,639
Materials and Supplies	41,500	47,944	41,484	6,460
Contractual Services	779,225	732,139	356,982	375,157
<i>Total Expenditures</i>	<u>1,667,060</u>	<u>1,677,745</u>	<u>1,272,737</u>	<u>405,008</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(587,910)	(296,788)	121,216	418,004
Other Financing Sources				
Transfers In	-	-	1,212	1,212
<i>Net Change in Fund Balance</i>	(587,910)	(296,788)	122,428	419,216
<i>Fund Balance Beginning of Year</i>	1,747,065	1,747,065	1,747,065	-
Prior Year Encumbrances Appropriated	12,444	12,444	12,444	-
<i>Fund Balance End of Year</i>	<u>\$ 1,171,599</u>	<u>\$ 1,462,721</u>	<u>\$ 1,881,937</u>	<u>\$ 419,216</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 216,000	\$ 216,000	\$ 250,566	\$ 34,566
Intergovernmental	-	170,000	170,202	202
Other	<u>1,000</u>	<u>16,000</u>	<u>15,139</u>	<u>(861)</u>
<i>Total Revenues</i>	<u>217,000</u>	<u>402,000</u>	<u>435,907</u>	<u>33,907</u>
Expenditures				
Current:				
Health				
Personal Services	48,890	48,890	45,759	3,131
Fringe Benefits	21,190	21,190	18,537	2,653
Materials and Supplies	56,500	267,041	242,401	24,640
Contractual Services	259,000	264,934	144,673	120,261
Other	<u>10,000</u>	<u>9,550</u>	<u>-</u>	<u>9,550</u>
<i>Total Expenditures</i>	<u>395,580</u>	<u>611,605</u>	<u>451,370</u>	<u>160,235</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(178,580)	(209,605)	(15,463)	(126,328)
Other Financing Sources				
Advances In	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(178,580)	(179,605)	14,537	(126,328)
<i>Fund Balance Beginning of Year</i>	239,217	239,217	239,217	-
Prior Year Encumbrances Appropriated	<u>9,096</u>	<u>9,096</u>	<u>9,096</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 69,733</u>	<u>\$ 68,708</u>	<u>\$ 262,850</u>	<u>\$ (126,328)</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Interest	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37</u>	<u>\$ 37</u>
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>37</u>	<u>37</u>
<i>Net Change in Fund Balance</i>	-	-	37	37
<i>Fund Balance Beginning of Year</i>	<u>18,426</u>	<u>18,426</u>	<u>18,426</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 18,426</u></u>	<u><u>\$ 18,426</u></u>	<u><u>\$ 18,463</u></u>	<u><u>\$ 37</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, 2015

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection-Prosecutor Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 130,000	\$ 130,000	\$ 113,665	\$ (16,335)
Other	<u>18,000</u>	<u>18,000</u>	<u>47,981</u>	<u>29,981</u>
<i>Total Revenues</i>	<u>148,000</u>	<u>148,000</u>	<u>161,646</u>	<u>13,646</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	129,907	129,907	111,469	18,438
Fringe Benefits	42,027	42,027	30,932	11,095
Materials and Supplies	4,000	4,000	994	3,006
Contractual Services	<u>29,400</u>	<u>30,074</u>	<u>21,582</u>	<u>8,492</u>
<i>Total Expenditures</i>	<u>205,334</u>	<u>206,008</u>	<u>164,977</u>	<u>41,031</u>
<i>Net Change in Fund Balance</i>	(57,334)	(58,008)	(3,331)	54,677
<i>Fund Balance Beginning of Year</i>	226,972	226,972	226,972	-
Prior Year Encumbrances Appropriated	<u>6,028</u>	<u>6,028</u>	<u>6,028</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 175,666</u>	<u>\$ 174,992</u>	<u>\$ 229,669</u>	<u>\$ 54,677</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 936</u>	<u>\$ 236</u>
<i>Total Revenues</i>	<u>700</u>	<u>700</u>	<u>936</u>	<u>236</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<i>Net Change in Fund Balance</i>	<u>(300)</u>	<u>(300)</u>	<u>936</u>	<u>1,236</u>
<i>Fund Balance Beginning of Year</i>	<u>33,754</u>	<u>33,754</u>	<u>33,754</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 33,454</u></u>	<u><u>\$ 33,454</u></u>	<u><u>\$ 34,690</u></u>	<u><u>\$ 1,236</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-Treasurer Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 276,800	\$ 288,600	\$ 302,407	\$ 13,807
Other	-	-	28,101	28,101
<i>Total Revenues</i>	<u>276,800</u>	<u>288,600</u>	<u>330,508</u>	<u>41,908</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	85,067	88,067	87,583	484
Fringe Benefits	45,492	42,542	41,582	960
Materials and Supplies	11,500	7,000	3,278	3,722
Contractual Services	16,700	163,150	157,564	5,586
Other	1,000	1,000	575	425
<i>Total Expenditures</i>	<u>159,759</u>	<u>301,759</u>	<u>290,582</u>	<u>11,177</u>
<i>Net Change in Fund Balance</i>	117,041	(13,159)	39,926	53,085
<i>Fund Balance Beginning of Year</i>	<u>196,595</u>	<u>196,595</u>	<u>196,595</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 313,636</u>	<u>\$ 183,436</u>	<u>\$ 236,521</u>	<u>\$ 53,085</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ -	\$ -	\$ 953	\$ 953
<i>Net Change in Fund Balance</i>	-	-	953	953
<i>Fund Balance Beginning of Year</i>	<u>58,247</u>	<u>58,247</u>	<u>58,247</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 58,247</u>	<u>\$ 58,247</u>	<u>\$ 59,200</u>	<u>\$ 953</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$ 200,000</u>	<u>\$ 178,892</u>	<u>\$ 178,893</u>	<u>\$ 1</u>
<i>Total Revenues</i>	<u>200,000</u>	<u>178,892</u>	<u>178,893</u>	<u>1</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	220,873	182,454	181,039	1,415
Fringe Benefits	<u>62,873</u>	<u>34,033</u>	<u>33,830</u>	<u>203</u>
<i>Total Expenditures</i>	<u>283,746</u>	<u>216,487</u>	<u>214,869</u>	<u>1,618</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(83,746)	(37,595)	(35,976)	1,619
Other Financing Sources (Uses)				
Transfers In	<u>-</u>	<u>36,808</u>	<u>36,808</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(83,746)	(787)	832	1,619
<i>Fund Balance Beginning of Year</i>	<u>853</u>	<u>853</u>	<u>853</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (82,893)</u>	<u>\$ 66</u>	<u>\$ 1,685</u>	<u>\$ 1,619</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 50,000	\$ 17,200	\$ 17,218	\$ 18
Other	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>	<u>-</u>
<i>Total Revenues</i>	<u>59,500</u>	<u>26,700</u>	<u>26,718</u>	<u>18</u>
Expenditures				
Current:				
Public Safety:				
Materials and Supplies	35,000	23,298	8,477	14,821
Contractual Services	<u>50,000</u>	<u>27,367</u>	<u>27,367</u>	<u>-</u>
<i>Total Expenditures</i>	<u>85,000</u>	<u>50,665</u>	<u>35,844</u>	<u>14,821</u>
<i>Net Change in Fund Balance</i>	(25,500)	(23,965)	(9,126)	14,839
<i>Fund Balance Beginning of Year</i>	29,833	29,833	29,833	-
Prior Year Encumbrances Appropriated	<u>2,493</u>	<u>2,493</u>	<u>2,493</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 6,826</u>	<u>\$ 8,361</u>	<u>\$ 23,200</u>	<u>\$ 14,839</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 491,497	\$ 532,000	\$ 502,756	\$ (29,244)
Intergovernmental	1,885,608	1,743,630	1,581,052	(162,578)
Contributions and Donations	10,000	5,000	7,915	2,915
Other	140,000	122,637	294,826	172,189
<i>Total Revenues</i>	<u>2,527,105</u>	<u>2,403,267</u>	<u>2,386,549</u>	<u>(16,718)</u>
Expenditures				
Current:				
Health				
Personal Services	435,650	437,150	429,067	8,083
Fringe Benefits	118,650	119,706	98,759	20,947
Materials and Supplies	25,000	25,000	7,017	17,983
Contractual Services	2,123,967	2,121,616	1,692,298	429,318
<i>Total Expenditures</i>	<u>2,703,267</u>	<u>2,703,472</u>	<u>2,227,141</u>	<u>476,331</u>
<i>Net Change in Fund Balance</i>	(176,162)	(300,205)	159,408	459,613
<i>Fund Balance Beginning of Year</i>	3,569,007	3,569,007	3,569,007	-
Prior Year Encumbrances Appropriated	<u>1,058</u>	<u>1,058</u>	<u>1,058</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,393,903</u>	<u>\$ 3,269,860</u>	<u>\$ 3,729,473</u>	<u>\$ 459,613</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 192,106	\$ 196,906	\$ 196,957	\$ 51
Intergovernmental	135,000	321,006	282,354	(38,652)
Other	<u>12,500</u>	<u>9,900</u>	<u>9,844</u>	<u>(56)</u>
<i>Total Revenues</i>	<u>339,606</u>	<u>527,812</u>	<u>489,155</u>	<u>(38,657)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	168,811	173,875	173,276	599
Fringe Benefits	77,603	72,539	66,713	5,826
Materials and Supplies	101,000	101,000	76,669	24,331
Contractual Services	<u>129,060</u>	<u>129,060</u>	<u>91,018</u>	<u>38,042</u>
<i>Total Expenditures</i>	<u>476,474</u>	<u>476,474</u>	<u>407,676</u>	<u>68,798</u>
<i>Net Change in Fund Balance</i>	(136,868)	51,338	81,479	30,141
<i>Fund Balance Beginning of Year</i>	375,595	375,595	375,595	-
Prior Year Encumbrances Appropriated	<u>2,866</u>	<u>2,866</u>	<u>2,866</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 241,593</u>	<u>\$ 429,799</u>	<u>\$ 459,940</u>	<u>\$ 30,141</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, 2015

	<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	\$ 255,000	\$ 216,818	\$ (38,182)
Special Assessments	<u>200,000</u>	<u>200,000</u>	<u>201,733</u>	<u>1,733</u>
<i>Total Revenues</i>	<u>455,000</u>	<u>455,000</u>	<u>418,551</u>	<u>(36,449)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	29,197	29,197	27,616	1,581
Fringe Benefits	32,120	32,120	15,302	16,818
Materials and Supplies	552,000	564,395	257,876	306,519
Contractual Services	<u>265,600</u>	<u>265,600</u>	<u>146,439</u>	<u>119,161</u>
<i>Total Expenditures</i>	<u>878,917</u>	<u>891,312</u>	<u>447,233</u>	<u>444,079</u>
<i>Net Change in Fund Balance</i>	(423,917)	(436,312)	(28,682)	407,630
<i>Fund Balance Beginning of Year</i>	1,601,353	1,601,353	1,601,353	-
Prior Year Encumbrances Appropriated	<u>13,717</u>	<u>13,717</u>	<u>13,717</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,191,153</u>	<u>\$ 1,178,758</u>	<u>\$ 1,586,388</u>	<u>\$ 407,630</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines & Forfeitures	\$ 188,600	\$ 188,600	\$ 168,896	\$ (19,704)
Other	<u>6,000</u>	<u>6,000</u>	<u>3,778</u>	<u>(2,222)</u>
<i>Total Revenues</i>	<u>194,600</u>	<u>194,600</u>	<u>172,674</u>	<u>(21,926)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	35,660	35,660	27,743	7,917
Fringe Benefits	11,754	16,004	14,469	1,535
Materials and Supplies	106,800	102,492	77,927	24,565
Contractual Services	3,750	3,750	2,800	950
Other	<u>4,000</u>	<u>4,058</u>	<u>3,406</u>	<u>652</u>
<i>Total Expenditures</i>	<u>161,964</u>	<u>161,964</u>	<u>126,345</u>	<u>35,619</u>
<i>Net Change in Fund Balance</i>	32,636	32,636	46,329	13,693
<i>Fund Balance Beginning of Year</i>	203,131	203,131	203,131	-
Prior Year Encumbrances Appropriated	<u>16,727</u>	<u>16,727</u>	<u>16,727</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 252,494</u>	<u>\$ 252,494</u>	<u>\$ 266,187</u>	<u>\$ 13,693</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 785,000	\$ 823,400	\$ 808,775	\$ (14,625)
Other	<u>65,500</u>	<u>65,500</u>	<u>92,582</u>	<u>27,082</u>
<i>Total Revenues</i>	<u>850,500</u>	<u>888,900</u>	<u>901,357</u>	<u>12,457</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	64,720	66,720	65,337	1,383
Fringe Benefits	30,200	30,450	28,809	1,641
Materials and Supplies	1,850	1,850	-	1,850
Contractual Services	<u>1,080,012</u>	<u>967,004</u>	<u>946,095</u>	<u>20,909</u>
<i>Total Expenditures</i>	<u>1,176,782</u>	<u>1,066,024</u>	<u>1,040,241</u>	<u>25,783</u>
<i>Net Change in Fund Balance</i>	(326,282)	(177,124)	(138,884)	38,240
<i>Fund Balance Beginning of Year</i>	127,589	127,589	127,589	-
Prior Year Encumbrances Appropriated	<u>124,018</u>	<u>124,018</u>	<u>124,018</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (74,675)</u>	<u>\$ 74,483</u>	<u>\$ 112,723</u>	<u>\$ 38,240</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 145,000	\$ 145,000	\$ 135,355	\$ (9,645)
<i>Total Revenues</i>	<u>145,000</u>	<u>145,000</u>	<u>135,355</u>	<u>(9,645)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Eastern County Court				
Personal Services	40,000	40,000	36,105	3,895
Fringe Benefits	18,000	18,000	14,072	3,928
Materials and Supplies	10,000	10,268	1,715	8,553
Contractual Services	50,000	50,716	1,574	49,142
Total Eastern County Court	<u>118,000</u>	<u>118,984</u>	<u>53,466</u>	<u>65,518</u>
Western County Court				
Personal Services	34,906	39,152	39,151	1
Fringe Benefits	12,733	14,414	13,286	1,128
Contractual Services	15,000	15,000	6,688	8,312
Total Western County Court	<u>62,639</u>	<u>68,566</u>	<u>59,125</u>	<u>9,441</u>
<i>Total Expenditures</i>	<u>180,639</u>	<u>187,550</u>	<u>112,591</u>	<u>74,959</u>
<i>Net Change in Fund Balance</i>	(35,639)	(42,550)	22,764	65,314
<i>Fund Balance Beginning of Year</i>	382,185	382,185	382,185	-
Prior Year Encumbrances Appropriated	<u>2,122</u>	<u>2,122</u>	<u>2,122</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 348,668</u>	<u>\$ 341,757</u>	<u>\$ 407,071</u>	<u>\$ 65,314</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 8,000	\$ 8,000	\$ 3,856	\$ (4,144)
Intergovernmental	-	-	4,381	4,381
<i>Total Revenues</i>	<u>8,000</u>	<u>8,000</u>	<u>8,237</u>	<u>237</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	40,000	40,000	-	40,000
<i>Total Expenditures</i>	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
<i>Net Change in Fund Balance</i>	(32,000)	(32,000)	8,237	40,237
<i>Fund Balance Beginning of Year</i>	<u>43,416</u>	<u>43,416</u>	<u>43,416</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 11,416</u>	<u>\$ 11,416</u>	<u>\$ 51,653</u>	<u>\$ 40,237</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 5,000	\$ 5,000	\$ 4,878	\$ (122)
Intergovernmental	-	-	5,367	5,367
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>10,245</u>	<u>5,245</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	<u>12,000</u>	<u>12,244</u>	<u>12,244</u>	<u>-</u>
<i>Total Expenditures</i>	<u>12,000</u>	<u>12,244</u>	<u>12,244</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(7,000)	(7,244)	(1,999)	5,245
<i>Fund Balance Beginning of Year</i>	<u>35,196</u>	<u>35,196</u>	<u>35,196</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 28,196</u>	<u>\$ 27,952</u>	<u>\$ 33,197</u>	<u>\$ 5,245</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$ 570,000</u>	<u>\$ 570,000</u>	<u>\$ 621,708</u>	<u>\$ 51,708</u>
<i>Total Revenues</i>	<u>570,000</u>	<u>570,000</u>	<u>621,708</u>	<u>51,708</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	247,404	259,438	258,937	501
Fringe Benefits	96,970	91,997	91,816	181
Materials and Supplies	6,500	9,394	7,831	1,563
Contractual Services	<u>4,350</u>	<u>4,189</u>	<u>3,772</u>	<u>417</u>
<i>Total Expenditures</i>	<u>355,224</u>	<u>365,018</u>	<u>362,356</u>	<u>2,662</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	214,776	204,982	259,352	54,370
Other Financing Sources (Uses)				
Transfers Out	<u>(64,176)</u>	<u>(284,254)</u>	<u>(284,254)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	150,600	(79,272)	(24,902)	54,370
<i>Fund Balance Beginning of Year</i>	687,370	687,370	687,370	-
Prior Year Encumbrances Appropriated	<u>208</u>	<u>208</u>	<u>208</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 838,178</u></u>	<u><u>\$ 608,306</u></u>	<u><u>\$ 662,676</u></u>	<u><u>\$ 54,370</u></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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 524,000	\$ 414,000	\$ 434,608	\$ 20,608
<i>Total Revenues</i>	<u>524,000</u>	<u>414,000</u>	<u>434,608</u>	<u>20,608</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	305,100	305,100	281,159	23,941
Fringe Benefits	111,074	122,167	115,649	6,518
Materials and Supplies	8,200	9,274	8,403	871
Contractual Services	-	5,400	4,405	995
Other	-	100	-	100
<i>Total Expenditures</i>	<u>424,374</u>	<u>442,041</u>	<u>409,616</u>	<u>32,425</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	99,626	(28,041)	24,992	53,033
Other Financing Sources (Uses)				
Transfers Out	-	(5,925)	(5,925)	-
<i>Total Other Financing Uses</i>	-	(5,925)	(5,925)	-
<i>Net Change in Fund Balance</i>	99,626	(33,966)	19,067	53,033
<i>Fund Balance Beginning of Year</i>	1,046,626	1,046,626	1,046,626	-
Prior Year Encumbrances Appropriated	<u>212</u>	<u>212</u>	<u>212</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,146,464</u>	<u>\$ 1,012,872</u>	<u>\$ 1,065,905</u>	<u>\$ 53,033</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 25,000	\$ 25,000	\$ 21,589	\$ (3,411)
Other	-	-	24	24
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>21,613</u>	<u>(3,387)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	5,000	5,404	5,404	-
Materials and Supplies	15,000	15,116	7,665	7,451
Contractual Services	<u>27,500</u>	<u>23,500</u>	<u>7,412</u>	<u>16,088</u>
<i>Total Expenditures</i>	<u>47,500</u>	<u>44,020</u>	<u>20,481</u>	<u>23,539</u>
<i>Net Change in Fund Balance</i>	(22,500)	(19,020)	1,132	20,152
<i>Fund Balance Beginning of Year</i>	23,825	23,825	23,825	-
Prior Year Encumbrances Appropriated	<u>207</u>	<u>207</u>	<u>207</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,532</u>	<u>\$ 5,012</u>	<u>\$ 25,164</u>	<u>\$ 20,152</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$ 3,000</u>	<u>\$ 7,882</u>	<u>\$ 9,353</u>	<u>\$ 1,471</u>
<i>Total Revenues</i>	<u>3,000</u>	<u>7,882</u>	<u>9,353</u>	<u>1,471</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	-	82	82	-
Materials and Supplies	-	5,800	759	5,041
Contractual Services	-	5,890	890	5,000
<i>Total Expenditures</i>	<u>-</u>	<u>11,772</u>	<u>1,731</u>	<u>10,041</u>
<i>Net Change in Fund Balance</i>	3,000	(3,890)	7,622	11,512
<i>Fund Balance Beginning of Year</i>	5,861	5,861	5,861	-
Prior Year Encumbrances Appropriated	<u>100</u>	<u>100</u>	<u>100</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 8,961</u></u>	<u><u>\$ 2,071</u></u>	<u><u>\$ 13,583</u></u>	<u><u>\$ 11,512</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Eastern Court Special Probation Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 100,000	\$ 100,000	\$ 84,017	\$ (15,983)
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>84,017</u>	<u>(15,983)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	80,000	80,000	65,585	14,415
Fringe Benefits	33,649	33,649	26,574	7,075
Materials and Supplies	2,000	2,000	-	2,000
Contractual Services	3,000	3,000	2,429	571
<i>Total Expenditures</i>	<u>118,649</u>	<u>118,649</u>	<u>94,588</u>	<u>24,061</u>
<i>Net Change in Fund Balance</i>	(18,649)	(18,649)	(10,571)	8,078
<i>Fund Balance Beginning of Year</i>	<u>162,590</u>	<u>162,590</u>	<u>162,590</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 143,941</u>	<u>\$ 143,941</u>	<u>\$ 152,019</u>	<u>\$ 8,078</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 450,000	\$ 594,000	\$ 590,274	\$ (3,726)
Intergovernmental	1,532,353	1,532,353	1,432,778	(99,575)
Other	<u>135,000</u>	<u>135,000</u>	<u>202,928</u>	<u>67,928</u>
<i>Total Revenues</i>	<u>2,117,353</u>	<u>2,261,353</u>	<u>2,225,980</u>	<u>(35,373)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	1,086,600	1,079,600	1,033,309	46,291
Fringe Benefits	427,156	427,006	410,504	16,502
Materials and Supplies	36,800	33,480	14,829	18,651
Contractual Services	340,504	373,707	351,675	22,032
Other	<u>1,500</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>1,892,560</u>	<u>1,915,793</u>	<u>1,810,317</u>	<u>105,476</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>224,793</u>	<u>345,560</u>	<u>415,663</u>	<u>70,103</u>
Other Financing Sources (Uses)				
Transfers In	225,000	225,000	75,000	(150,000)
Transfers Out	<u>(660,000)</u>	<u>(667,000)</u>	<u>(666,708)</u>	<u>292</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(435,000)</u>	<u>(442,000)</u>	<u>(591,708)</u>	<u>(149,708)</u>
<i>Net Change in Fund Balance</i>	(210,207)	(96,440)	(176,045)	(79,605)
<i>Fund Balance Beginning of Year</i>	447,498	447,498	447,498	-
Prior Year Encumbrances Appropriated	<u>47,647</u>	<u>47,647</u>	<u>47,647</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 284,938</u>	<u>\$ 398,705</u>	<u>\$ 319,100</u>	<u>\$ (79,605)</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ 570</u>	<u>\$ 20</u>
<i>Total Revenues</i>	<u>550</u>	<u>550</u>	<u>570</u>	<u>20</u>
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	1,000	1,000	-	1,000
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>520</u>	<u>480</u>
<i>Total Expenditures</i>	2,000	2,000	520	1,480
<i>Net Change in Fund Balance</i>	(1,450)	(1,450)	50	(1,460)
<i>Fund Balance Beginning of Year</i>	<u>1,999</u>	<u>1,999</u>	<u>1,999</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 549</u></u>	<u><u>\$ 549</u></u>	<u><u>\$ 2,049</u></u>	<u><u>\$ (1,460)</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 30,000	\$ 30,000	\$ 25,075	\$ (4,925)
Other	-	-	2,544	2,544
<i>Total Revenues</i>	<u>30,000</u>	<u>30,000</u>	<u>27,619</u>	<u>(2,381)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	5,000	5,000	2,406	2,594
Materials and Supplies	16,000	16,296	7,466	8,830
Contractual Services	<u>28,000</u>	<u>29,000</u>	<u>22,297</u>	<u>6,703</u>
<i>Total Expenditures</i>	<u>49,000</u>	<u>50,296</u>	<u>32,169</u>	<u>18,127</u>
<i>Net Change in Fund Balance</i>	(19,000)	(20,296)	(4,550)	15,746
<i>Fund Balance Beginning of Year</i>	49,881	49,881	49,881	-
Prior Year Encumbrances Appropriated	<u>3,467</u>	<u>3,467</u>	<u>3,467</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 34,348</u>	<u>\$ 33,052</u>	<u>\$ 48,798</u>	<u>\$ 15,746</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Charges for Services	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 19,940</u>	<u>\$ (60)</u>
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>19,940</u>	<u>(60)</u>
Expenditures				
Current:				
Health				
Contractual Services	<u>35,000</u>	<u>35,000</u>	<u>19,961</u>	<u>15,039</u>
<i>Total Expenditures</i>	<u>35,000</u>	<u>35,000</u>	<u>19,961</u>	<u>15,039</u>
<i>Net Change in Fund Balance</i>	(15,000)	(15,000)	(21)	14,979
<i>Fund Balance Beginning of Year</i>	<u>23,311</u>	<u>23,311</u>	<u>23,311</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 8,311</u></u>	<u><u>\$ 8,311</u></u>	<u><u>\$ 23,290</u></u>	<u><u>\$ 14,979</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 12,000	\$ 12,000	\$ 10,425	\$ (1,575)
<i>Total Revenues</i>	<u>12,000</u>	<u>12,000</u>	<u>10,425</u>	<u>(1,575)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	1,000	1,000	-	1,000
Materials and Supplies	300	300	-	300
Contractual Services	<u>12,000</u>	<u>12,000</u>	<u>11,000</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>13,300</u>	<u>13,300</u>	<u>11,000</u>	<u>2,300</u>
<i>Net Change in Fund Balance</i>	(1,300)	(1,300)	(575)	725
<i>Fund Balance Beginning of Year</i>	<u>4,764</u>	<u>4,764</u>	<u>4,764</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,464</u>	<u>\$ 3,464</u>	<u>\$ 4,189</u>	<u>\$ 725</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 14,500	\$ 14,500	\$ 12,326	\$ (2,174)
Intergovernmental	<u>75</u>	<u>75</u>	<u>6,722</u>	<u>6,647</u>
<i>Total Revenues</i>	<u>14,575</u>	<u>14,575</u>	<u>19,048</u>	<u>4,473</u>
Expenditures				
Current:				
Public Safety:				
Eastern County Court				
Contractual Services	80,000	80,000	-	80,000
Western County Court				
Contractual Services	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
<i>Total Expenditures</i>	<u>88,000</u>	<u>88,000</u>	<u>-</u>	<u>88,000</u>
<i>Net Change in Fund Balance</i>	(73,425)	(73,425)	19,048	92,473
<i>Fund Balance Beginning of Year</i>	<u>177,296</u>	<u>177,296</u>	<u>177,296</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 103,871</u>	<u>\$ 103,871</u>	<u>\$ 196,344</u>	<u>\$ 92,473</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, 2015

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Crime Victims Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 58,389	\$ (11,611)
Contributions and Donations	-	236	236	-
Total Revenues	<u>70,000</u>	<u>70,236</u>	<u>58,625</u>	<u>(11,611)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	40,000	56,160	54,350	1,810
Fringe Benefits	23,630	27,617	23,583	4,034
Materials and Supplies	800	7,193	1,444	5,749
Other	-	375	321	54
Total Expenditures	<u>64,430</u>	<u>91,345</u>	<u>79,698</u>	<u>11,647</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	5,570	(21,109)	(21,073)	36
Other Financing Sources (Uses)				
Transfers In	-	14,943	39,113	24,170
Total Other Financing Sources	<u>-</u>	<u>14,943</u>	<u>39,113</u>	<u>24,170</u>
<i>Net Change in Fund Balance</i>	5,570	(6,166)	18,040	24,206
<i>Fund Balance Beginning of Year</i>	<u>6,236</u>	<u>6,236</u>	<u>6,236</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 11,806</u>	<u>\$ 70</u>	<u>\$ 24,276</u>	<u>\$ 24,206</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 75,773</u>	<u>\$ 773</u>
<i>Total Revenues</i>	<u>75,000</u>	<u>75,000</u>	<u>75,773</u>	<u>773</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	53,603	60,864	60,785	79
Fringe Benefits	<u>9,152</u>	<u>9,703</u>	<u>9,690</u>	<u>13</u>
<i>Total Expenditures</i>	<u>62,755</u>	<u>70,567</u>	<u>70,475</u>	<u>92</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	12,245	4,433	5,298	865
Other Financing Sources (Uses)				
Transfers In	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>4,500</u>
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>4,500</u>
<i>Net Change in Fund Balance</i>	12,245	4,433	9,798	5,365
<i>Fund Balance Beginning of Year</i>	<u>12,235</u>	<u>12,235</u>	<u>12,235</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 24,480</u></u>	<u><u>\$ 16,668</u></u>	<u><u>\$ 22,033</u></u>	<u><u>\$ 5,365</u></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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 343,519</u>	<u>\$ 349,764</u>	<u>\$ 374,764</u>	<u>\$ 25,000</u>
<i>Total Revenues</i>	<u>343,519</u>	<u>349,764</u>	<u>374,764</u>	<u>25,000</u>
Expenditures				
Current:				
Public Safety				
Personal Services	230,340	240,791	240,788	3
Fringe Benefits	70,291	85,850	85,265	585
Contractual Services	42,888	44,110	44,109	1
Other	<u>-</u>	<u>17,679</u>	<u>17,677</u>	<u>2</u>
<i>Total Expenditures</i>	<u>343,519</u>	<u>388,430</u>	<u>387,839</u>	<u>591</u>
<i>Net Change in Fund Balance</i>	-	(38,666)	(13,075)	25,591
<i>Fund Balance at Beginning of Year</i>	<u>53,498</u>	<u>53,498</u>	<u>53,498</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 53,498</u></u>	<u><u>\$ 14,832</u></u>	<u><u>\$ 40,423</u></u>	<u><u>\$ 25,591</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 100	\$ 100	\$ 330	\$ 230
Intergovernmental	585,000	585,000	563,275	(21,725)
Other	-	-	4,761	4,761
<i>Total Revenues</i>	<u>585,100</u>	<u>585,100</u>	<u>568,366</u>	<u>(16,734)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	181,000	356,000	319,412	36,588
Fringe Benefits	109,680	238,946	154,151	84,795
Materials and Supplies	24,500	36,500	4,096	32,404
Contractual Services	19,000	57,500	26,937	30,563
<i>Total Expenditures</i>	<u>334,180</u>	<u>688,946</u>	<u>504,596</u>	<u>184,350</u>
<i>Net Change in Fund Balance</i>	250,920	(103,846)	63,770	167,616
<i>Fund Balance Beginning of Year</i>	398,423	398,423	398,423	-
Prior Year Encumbrances Appropriated	<u>1,915</u>	<u>1,915</u>	<u>1,915</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 651,258</u>	<u>\$ 296,492</u>	<u>\$ 464,108</u>	<u>\$ 167,616</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,349,000	\$ 723,265	\$ 723,265	\$ -
Other	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Revenues</i>	<u>1,350,000</u>	<u>723,265</u>	<u>723,265</u>	<u>-</u>
Expenditures				
Current:				
Public Works:				
Materials and Supplies	15,000	400	400	-
Contractual Services	295,000	271,635	271,634	1
Other	<u>490,000</u>	<u>182,859</u>	<u>182,858</u>	<u>1</u>
<i>Total Expenditures</i>	<u>800,000</u>	<u>454,894</u>	<u>454,892</u>	<u>2</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	550,000	268,371	268,373	(2)
Other Financing Sources (Uses)				
Transfers Out	<u>(550,000)</u>	<u>(311,344)</u>	<u>(311,343)</u>	<u>(1)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(550,000)</u>	<u>(311,344)</u>	<u>(311,343)</u>	<u>(1)</u>
<i>Net Change in Fund Balance</i>	-	(42,973)	(42,970)	(3)
<i>Fund Balance Beginning of Year</i>	44,781	44,781	44,781	-
Prior Year Encumbrances Appropriated	<u>26,060</u>	<u>26,060</u>	<u>26,060</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 70,841</u>	<u>\$ 27,868</u>	<u>\$ 27,871</u>	<u>\$ 3</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Intergovernmental	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Total Revenues</i>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	40,000	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>33,950</u>	<u>33,950</u>	<u>33,950</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 73,950</u></u>	<u><u>\$ 33,950</u></u>	<u><u>\$ 33,950</u></u>	<u><u>\$ -</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
COPS Grant Fund
For the Year Ended December 31, 2015

	<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, 2015

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Drug Court Department of Justice Grant Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 105,000	\$ 62,402	\$ 62,402	\$ -
<i>Total Revenues</i>	<u>105,000</u>	<u>62,402</u>	<u>62,402</u>	<u>-</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	35,280	40,778	40,778	-
Fringe Benefits	8,154	13,955	12,537	1,418
Materials and Supplies	3,125	2,625	2,462	163
Contractual Services	39,500	41,000	36,949	4,051
<i>Total Expenditures</i>	<u>86,059</u>	<u>98,358</u>	<u>92,726</u>	<u>5,632</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	18,941	(35,956)	(30,324)	5,632
Other Financing Sources (Uses)				
Advances In	-	16,000	16,000	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>16,000</u>	<u>16,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	18,941	(19,956)	(14,324)	(5,632)
<i>Fund Balance Beginning of Year</i>	22,186	22,186	22,186	-
Prior Year Encumbrances Appropriated	1,100	1,100	1,100	-
<i>Fund Balance End of Year</i>	<u>\$ 42,227</u>	<u>\$ 3,330</u>	<u>\$ 8,962</u>	<u>\$ (5,632)</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 61,509	\$ 28,024	\$ (33,485)
<i>Total Revenues</i>	<u>-</u>	<u>61,509</u>	<u>28,024</u>	<u>(33,485)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	-	50,994	19,202	31,792
Fringe Benefits	<u>-</u>	<u>10,513</u>	<u>6,148</u>	<u>4,365</u>
<i>Total Expenditures</i>	<u>-</u>	<u>61,507</u>	<u>25,350</u>	<u>36,157</u>
<i>Net Change in Fund Balance</i>	-	2	2,674	2,672
<i>Fund Balance Beginning of Year</i>	<u>3,831</u>	<u>3,831</u>	<u>3,831</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,831</u>	<u>\$ 3,833</u>	<u>\$ 6,505</u>	<u>\$ 2,672</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 340,000	\$ 340,000	\$ 322,151	\$ (17,849)
Interest	-	-	15	15
<i>Total Revenues</i>	<u>340,000</u>	<u>340,000</u>	<u>322,166</u>	<u>(17,834)</u>
Expenditures				
Current:				
Health:				
Contractual Services	<u>339,419</u>	<u>322,624</u>	<u>322,623</u>	<u>1</u>
<i>Total Expenditures</i>	<u>339,419</u>	<u>322,624</u>	<u>322,623</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	581	17,376	(457)	(17,835)
<i>Fund Balance Beginning of Year</i>	<u>474</u>	<u>474</u>	<u>474</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,055</u></u>	<u><u>\$ 17,850</u></u>	<u><u>\$ 17</u></u>	<u><u>\$ (17,835)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Emergency Planning Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 28,229</u>	<u>\$ 2,229</u>
<i>Total Revenues</i>	<u>26,000</u>	<u>26,000</u>	<u>28,229</u>	<u>2,229</u>
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	30,000	21,500	15,868	5,632
Materials and Supplies	2,500	2,500	1,537	963
Contractual Services	<u>20,500</u>	<u>29,000</u>	<u>27,500</u>	<u>1,500</u>
<i>Total Expenditures</i>	<u>53,000</u>	<u>53,000</u>	<u>44,905</u>	<u>8,095</u>
<i>Net Change in Fund Balance</i>	(27,000)	(27,000)	(16,676)	10,324
<i>Fund Balance Beginning of Year</i>	63,148	63,148	63,148	-
Prior Year Encumbrances Appropriated	<u>903</u>	<u>903</u>	<u>903</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 37,051</u></u>	<u><u>\$ 37,051</u></u>	<u><u>\$ 47,375</u></u>	<u><u>\$ 10,324</u></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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 100,000	\$ 118,829	\$ 18,829
Other	<u>105,000</u>	<u>205,000</u>	<u>166,105</u>	<u>(38,895)</u>
<i>Total Revenues</i>	<u>105,000</u>	<u>305,000</u>	<u>284,934</u>	<u>(20,066)</u>
Expenditures				
Current:				
Public Safety:				
Contractual Services	<u>140,000</u>	<u>305,000</u>	<u>300,419</u>	<u>4,581</u>
<i>Total Expenditures</i>	<u>140,000</u>	<u>305,000</u>	<u>300,419</u>	<u>4,581</u>
<i>Net Change in Fund Balance</i>	(35,000)	-	(15,485)	(24,647)
<i>Fund Balance Beginning of Year</i>	10,362	10,362	10,362	-
Prior Year Encumbrances Appropriated	<u>13,749</u>	<u>13,749</u>	<u>13,749</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (10,889)</u></u>	<u><u>\$ 24,111</u></u>	<u><u>\$ 8,626</u></u>	<u><u>\$ (24,647)</u></u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Title IV-E Foster/Probation Juvenile Court Fund
For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 81,083	\$ (18,917)
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>81,083</u>	<u>(18,917)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	30,000	30,000	26,476	3,524
Fringe Benefits	21,100	20,957	11,640	9,317
Materials and Supplies	10,000	10,699	3,424	7,275
Contractual Services	<u>80,000</u>	<u>80,143</u>	<u>57,904</u>	<u>22,239</u>
<i>Total Expenditures</i>	<u>141,100</u>	<u>141,799</u>	<u>99,444</u>	<u>42,355</u>
<i>Net Change in Fund Balance</i>	(41,100)	(41,799)	(18,361)	23,438
<i>Fund Balance Beginning of Year</i>	187,150	187,150	187,150	-
Prior Year Encumbrances Appropriated	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 147,550</u>	<u>\$ 146,851</u>	<u>\$ 170,289</u>	<u>\$ 23,438</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 26,916	\$ 26,916	\$ 57,358	\$ 30,442
Other	<u>38,484</u>	<u>38,484</u>	<u>23,415</u>	<u>(15,069)</u>
<i>Total Revenues</i>	<u>65,400</u>	<u>65,400</u>	<u>80,773</u>	<u>15,373</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	<u>65,500</u>	<u>65,500</u>	<u>29,576</u>	<u>35,924</u>
<i>Total Expenditures</i>	<u>65,500</u>	<u>65,500</u>	<u>29,576</u>	<u>35,924</u>
<i>Net Change in Fund Balance</i>	(100)	(100)	51,197	51,297
<i>Fund Balance Beginning of Year</i>	<u>53,377</u>	<u>53,377</u>	<u>53,377</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 53,277</u>	<u>\$ 53,277</u>	<u>\$ 104,574</u>	<u>\$ 51,297</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ -	\$ 28,000	\$ 28,740	\$ 740
Licenses and Permits	40,000	32,000	33,837	1,837
<i>Total Revenues</i>	<u>40,000</u>	<u>60,000</u>	<u>62,577</u>	<u>2,577</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	9,720	9,720	9,500	220
Fringe Benefits	1,597	1,597	1,521	76
Contractual Services	14,000	40,960	25,147	15,813
<i>Total Expenditures</i>	<u>25,317</u>	<u>52,277</u>	<u>36,168</u>	<u>16,109</u>
<i>Net Change in Fund Balance</i>	14,683	7,723	26,409	18,686
<i>Fund Balance Beginning of Year</i>	<u>32,182</u>	<u>32,182</u>	<u>32,182</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 46,865</u>	<u>\$ 39,905</u>	<u>\$ 58,591</u>	<u>\$ 18,686</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court OVI/ID/AM Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Intergovernmental	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ (150)</u>
<i>Total Revenues</i>	<u>150</u>	<u>150</u>	<u>-</u>	<u>(150)</u>
<i>Net Change in Fund Balance</i>	150	150	-	(150)
<i>Fund Balance Beginning of Year</i>	<u>150</u>	<u>150</u>	<u>150</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 300</u></u>	<u><u>\$ 300</u></u>	<u><u>\$ 150</u></u>	<u><u>\$ (150)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Clerk of Court OVI/IDIAM Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Intergovernmental	\$ -	\$ 400	\$ 300	\$ (100)
<i>Total Revenues</i>	<u>-</u>	<u>400</u>	<u>300</u>	<u>(100)</u>
<i>Net Change in Fund Balance</i>	-	400	300	(100)
<i>Fund Balance Beginning of Year</i>	<u>150</u>	<u>150</u>	<u>150</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 150</u>	<u>\$ 550</u>	<u>\$ 450</u>	<u>\$ (100)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
SMART Grant Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Intergovernmental	\$ 110,000	\$ 220,250	\$ 220,250	\$ -
Expenditures				
Current:				
Public Safety:				
Contractual Services	110,000	220,250	220,250	-
<i>Net Change in Fund Balance</i>	-	-	-	-
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Transportation Fund
For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ -	\$ 34,271	\$ 24,785	\$ (9,486)
<i>Total Revenues</i>	<u>-</u>	<u>34,271</u>	<u>24,785</u>	<u>(9,486)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	-	34,923	34,520	403
Fringe Benefits	-	7,914	7,833	81
<i>Total Expenditures</i>	<u>-</u>	<u>42,837</u>	<u>42,353</u>	<u>484</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	-	(8,566)	(17,568)	(9,002)
Other Financing Sources (Uses)				
Advances In	-	-	12,000	12,000
Transfers In	-	8,567	8,567	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>8,567</u>	<u>20,567</u>	<u>12,000</u>
<i>Net Change in Fund Balance</i>	-	1	2,999	2,998
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 2,999</u>	<u>\$ 2,998</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Improvement and Incentive Grant (PIIG) Fund
For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ -	\$ 26,781	\$ 26,781	\$ -
<i>Total Revenues</i>	-	26,781	26,781	-
Expenditures				
Current:				
Public Safety:				
Personal Services	-	6,290	6,289	1
Fringe Benefits	-	1,456	1,455	1
Materials and Supplies	-	4,000	4,000	-
Contractual Services	-	2,150	-	2,150
<i>Total Expenditures</i>	-	13,896	11,744	2,152
<i>Net Change in Fund Balance</i>	-	12,885	15,037	2,152
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	\$ -	\$ 12,885	\$ 15,037	\$ 2,152

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, 2015*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 833,315	\$ 833,315	\$ 836,129	\$ 2,814
Intergovernmental	259,249	259,249	262,301	3,052
Other	-	-	754	754
<i>Total Revenues</i>	<u>1,092,564</u>	<u>1,092,564</u>	<u>1,099,184</u>	<u>6,620</u>
Expenditures				
Debt Service:				
Principal Retirement	680,000	680,000	680,000	-
Interest and Fiscal Charges	<u>633,835</u>	<u>633,835</u>	<u>633,832</u>	<u>3</u>
Total Debt Service	<u>1,313,835</u>	<u>1,313,835</u>	<u>1,313,832</u>	<u>3</u>
<i>Total Expenditures</i>	<u>1,313,835</u>	<u>1,313,835</u>	<u>1,313,832</u>	<u>3</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(221,271)</u>	<u>(221,271)</u>	<u>(214,648)</u>	<u>6,623</u>
Other Financing Sources (Uses)				
Transfers In	<u>270,000</u>	<u>200,000</u>	<u>199,513</u>	<u>(487)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>270,000</u>	<u>200,000</u>	<u>199,513</u>	<u>(487)</u>
<i>Net Change in Fund Balance</i>	48,729	(21,271)	(15,135)	6,136
<i>Fund Balance Beginning of Year</i>	<u>134,897</u>	<u>134,897</u>	<u>134,897</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 183,626</u></u>	<u><u>\$ 113,626</u></u>	<u><u>\$ 119,762</u></u>	<u><u>\$ 6,136</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2015

	<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>\$ 204</u>	<u>\$ 204</u>
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>204</u>	<u>204</u>
Expenditures				
Current:				
General Government:				
Contractual Services	100,000	314,400	262,007	52,393
Capital Outlay:				
Contractual Services	<u>-</u>	<u>109,563</u>	<u>108,504</u>	<u>1,059</u>
<i>Total Expenditures</i>	<u>100,000</u>	<u>423,963</u>	<u>370,511</u>	<u>53,452</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(100,000)</u>	<u>(423,963)</u>	<u>(370,307)</u>	<u>53,656</u>
Other Financing Sources (Uses)				
Transfers In	<u>70,000</u>	<u>70,000</u>	<u>87,500</u>	<u>17,500</u>
<i>Net Change in Fund Balance</i>	<u>(30,000)</u>	<u>(353,963)</u>	<u>(282,807)</u>	<u>71,156</u>
<i>Fund Balance Beginning of Year</i>	<u>927,168</u>	<u>927,168</u>	<u>927,168</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>109,563</u>	<u>109,563</u>	<u>109,563</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,006,731</u></u>	<u><u>\$ 682,768</u></u>	<u><u>\$ 753,924</u></u>	<u><u>\$ 71,156</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Construction Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues				
Interest	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 655</u>	<u>\$ 155</u>
<i>Total Revenues</i>	<u>500</u>	<u>500</u>	<u>655</u>	<u>155</u>
Expenditures				
Human Services:				
Other	<u>-</u>	<u>270,089</u>	<u>63,596</u>	<u>206,493</u>
<i>Total Expenditures</i>	<u>-</u>	<u>270,089</u>	<u>63,596</u>	<u>206,493</u>
<i>Net Change in Fund Balance</i>	500	(269,589)	(62,941)	(206,338)
<i>Fund Balance Beginning of Year</i>	1,491,615	1,491,615	1,491,615	-
Prior Year Encumbrances Appropriated	<u>261,310</u>	<u>261,310</u>	<u>261,310</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,753,425</u></u>	<u><u>\$ 1,483,336</u></u>	<u><u>\$ 1,689,984</u></u>	<u><u>\$ (206,338)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Computer Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 141,000	\$ 147,600	\$ 166,201	\$ 18,601
<i>Total Revenues</i>	<u>141,000</u>	<u>147,600</u>	<u>166,201</u>	<u>18,601</u>
Expenditures				
Current:				
General Government				
Judicial				
Personal Services	64,600	81,672	56,633	25,039
Fringe Benefits	37,655	40,579	23,327	17,252
Contractual Services	125,000	117,299	23,391	93,908
Materials and Supplies	41,500	56,923	12,185	44,738
<i>Total Expenditures</i>	<u>268,755</u>	<u>296,473</u>	<u>115,536</u>	<u>180,937</u>
<i>Net Change in Fund Balance</i>	(127,755)	(148,873)	50,665	199,538
<i>Fund Balance Beginning of Year</i>	265,285	265,285	265,285	-
Prior Year Encumbrances Appropriated	<u>3,404</u>	<u>3,404</u>	<u>3,404</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 140,934</u>	<u>\$ 119,816</u>	<u>\$ 319,354</u>	<u>\$ 199,538</u>

Combining Statements – Fiduciary Funds

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

Private Purpose Trust Funds

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

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

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

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

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

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

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

Agency Funds

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

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

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

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

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

Agency Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

Law Library
Significant Areas
Insurances

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2015

	Board of Developmental Disabilities	Children's Trust	County Trust
Assets:			
Equity in pooled cash and cash equivalents	\$ 294,795	\$ 51,183	\$ -
Cash in segregated accounts	-	140,659	37,963
Receivables:			
Accounts	-	1,000	-
Total assets	<u>294,795</u>	<u>192,842</u>	<u>37,963</u>
Liabilities:			
Accounts payable	-	3,375	-
Net position:			
Held in trust for Nursing Home	-	-	-
Held in trust for Children's Services	-	189,467	-
Held in trust for Developmental Disabilities	294,795	-	-
Held in trust for Law Enforcement	-	-	-
Held in trust for Scholarship	-	-	37,963
Total net position	<u>\$ 294,795</u>	<u>\$ 189,467</u>	<u>\$ 37,963</u>

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2015

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,999	\$ 46,656	\$ 396,633
Cash in segregated accounts	67,651	82,581	-	328,854
Receivables:				
Accounts	-	-	-	1,000
Total assets	67,651	86,580	46,656	726,487
Liabilities:				
Accounts payable	-	-	-	3,375
Net position:				
Held in trust for Nursing Home	-	-	46,656	46,656
Held in trust for Children's Services	-	-	-	189,467
Held in trust for Developmental Disabilities	-	-	-	294,795
Held in trust for Law Enforcement	-	86,580	-	86,580
Held in trust for Scholarship	67,651	-	-	105,614
Total net position	\$ 67,651	\$ 86,580	\$ 46,656	\$ 723,112

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2015

	Board of Developmental Disabilities	Children's Trust	County Trust
Additions:			
Investment income	\$ 599	\$ 25	\$ 211
Contributions and donations	3,897	10,273	-
Decrease in fair market value of investments	-	(2,640)	(194)
Other	-	1,079	-
Total additions	<u>4,496</u>	<u>8,737</u>	<u>17</u>
Deductions:			
Contractual services	3,106	13,978	-
Materials and supplies	6,247	-	-
Other operating expenses	-	10,000	5,259
Total deductions	<u>9,353</u>	<u>23,978</u>	<u>5,259</u>
Change in net position	(4,857)	(15,241)	(5,242)
Net position at beginning of year	<u>299,652</u>	<u>204,708</u>	<u>43,205</u>
Net position at end of year	<u><u>\$ 294,795</u></u>	<u><u>\$ 189,467</u></u>	<u><u>\$ 37,963</u></u>

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2015

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
Additions:				
Investment income	\$ 15	\$ 20	\$ 93	\$ 963
Contributions and donations	580,553	45,267	-	639,990
Decrease in fair market value of investments	-	-	-	(2,834)
Other	-	-	-	1,079
Total additions	580,568	45,287	93	639,198
Deductions:				
Contractual services	-	-	-	17,084
Materials and supplies	-	-	-	6,247
Other operating expenses	534,410	51,010	-	600,679
Total deductions	534,410	51,010	-	624,010
Change in net position	46,158	(5,723)	93	15,188
Net position at beginning of year	21,493	92,303	46,563	707,924
Net position at end of year	<u>\$ 67,651</u>	<u>\$ 86,580</u>	<u>\$ 46,656</u>	<u>\$ 723,112</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
District Board of Health				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,433,673	\$ 1,911,068	\$ 2,149,114	\$ 1,195,627
Liabilities:				
Intergovernmental payable	\$ 13,146	\$ 5,026	\$ 13,146	\$ 5,026
Undistributed monies	1,370,879	1,891,852	2,086,320	1,176,411
Accrued wages and benefits	49,648	14,190	49,648	14,190
Total liabilities	\$ 1,433,673	\$ 1,911,068	\$ 2,149,114	\$ 1,195,627
Ashtabula County Metroparks				
Assets:				
Equity in pooled cash and cash equivalents	\$ 48,740	\$ 344,642	\$ 199,156	\$ 194,226
Liabilities:				
Intergovernmental payable	\$ 30	\$ 59	\$ 30	\$ 59
Undistributed monies	48,710	344,336	199,126	193,920
Accrued wages and benefits	-	247	-	247
Total liabilities	\$ 48,740	\$ 344,642	\$ 199,156	\$ 194,226
Soil and Water				
Assets:				
Equity in pooled cash and cash equivalents	\$ 105,235	\$ 154,864	\$ 115,432	\$ 144,667
Liabilities:				
Intergovernmental payable	\$ 998	\$ 376	\$ 998	\$ 376
Undistributed monies	100,819	153,386	111,016	143,189
Accrued wages and benefits	3,418	1,102	3,418	1,102
Total liabilities	\$ 105,235	\$ 154,864	\$ 115,432	\$ 144,667
Family and Children First				
Assets:				
Equity in pooled cash and cash equivalents	\$ 75,382	\$ 108,672	\$ 113,937	\$ 70,117
Accounts receivable	4,700	4,500	4,700	4,500
Total assets	\$ 80,082	\$ 113,172	\$ 118,637	\$ 74,617
Liabilities:				
Accounts payable	\$ -	\$ 670	\$ -	\$ 670
Intergovernmental payable	560	125	560	125
Undistributed monies	77,513	112,377	116,068	73,822
Accrued wages and benefits	2,009	-	2,009	-
Total liabilities	\$ 80,082	\$ 113,172	\$ 118,637	\$ 74,617

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Wildlife Conservation-Schools				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 4,273	\$ 4,273	\$ -
Liabilities:				
Undistributed monies	\$ -	\$ 4,273	\$ 4,273	\$ -
Metropolitan Housing Authority				
Assets:				
Equity in pooled cash and cash equivalents	\$ 40,283	\$ 38,638	\$ 78,921	\$ -
Liabilities:				
Undistributed monies	\$ 40,283	\$ 38,638	\$ 78,921	\$ -
Ashtabula City Permit Fees				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 24,500	\$ 24,000	\$ 500
Liabilities:				
Accounts payable	\$ -	\$ 500	\$ -	\$ 500
Inmate Agency				
Assets:				
Cash in segregated accounts	\$ 50,645	\$ 367,340	\$ 358,411	\$ 59,574
Liabilities:				
Undistributed monies	\$ 50,645	\$ 367,340	\$ 358,411	\$ 59,574
Undivided General Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,009,867	\$ 92,359,207	\$ 92,000,882	\$ 3,368,192
Receivables:				
Taxes	89,473,262	92,457,431	89,473,262	92,457,431
Special assessments	6,418,097	5,971,020	6,418,097	5,971,020
Total assets	\$ 98,901,226	\$ 190,787,658	\$ 187,892,241	\$ 101,796,643
Liabilities:				
Intergovernmental payable	\$ 98,901,226	\$ 190,787,658	\$ 187,892,241	\$ 101,796,643

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Undivided Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,330,670	\$ 2,330,670	\$ -
Intergovernmental receivable	711,004	744,446	711,004	744,446
Total assets	<u>\$ 711,004</u>	<u>\$ 3,075,116</u>	<u>\$ 3,041,674</u>	<u>\$ 744,446</u>
Liabilities:				
Intergovernmental payable	<u>\$ 711,004</u>	<u>\$ 3,075,116</u>	<u>\$ 3,041,674</u>	<u>\$ 744,446</u>
Undivided Personal Property Tax				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ 1,830</u>	<u>\$ 2,092,955</u>	<u>\$ 2,094,785</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental payable	<u>\$ 1,830</u>	<u>\$ 2,092,955</u>	<u>\$ 2,094,785</u>	<u>\$ -</u>
Library and Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,154,623	\$ 3,154,623	\$ -
Intergovernmental receivable	1,487,143	1,604,358	1,487,143	1,604,358
Total assets	<u>\$ 1,487,143</u>	<u>\$ 4,758,981</u>	<u>\$ 4,641,766</u>	<u>\$ 1,604,358</u>
Liabilities:				
Intergovernmental payable	<u>\$ 1,487,143</u>	<u>\$ 4,758,981</u>	<u>\$ 4,641,766</u>	<u>\$ 1,604,358</u>
Economic Development				
Assets:				
Equity in pooled cash and cash equivalents	\$ 39,704	\$ 829,858	\$ 830,167	\$ 39,395
Receivables:				
Taxes	43,760	56,286	43,760	56,286
Total assets	<u>\$ 83,464</u>	<u>\$ 886,144</u>	<u>\$ 873,927</u>	<u>\$ 95,681</u>
Liabilities:				
Intergovernmental payable	<u>\$ 83,464</u>	<u>\$ 886,144</u>	<u>\$ 873,927</u>	<u>\$ 95,681</u>
Ohio Elections Commission				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ 80</u>	<u>\$ 3,645</u>	<u>\$ 3,340</u>	<u>\$ 385</u>
Liabilities:				
Undistributed monies	<u>\$ 80</u>	<u>\$ 3,645</u>	<u>\$ 3,340</u>	<u>\$ 385</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Auto License				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 980,143	\$ 980,143	\$ -
Intergovernmental receivable	486,658	486,237	486,658	486,237
Total assets	<u>\$ 486,658</u>	<u>\$ 1,466,380</u>	<u>\$ 1,466,801</u>	<u>\$ 486,237</u>
Liabilities:				
Intergovernmental payable	<u>\$ 486,658</u>	<u>\$ 1,466,380</u>	<u>\$ 1,466,801</u>	<u>\$ 486,237</u>
Cigarette Tax				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ 399</u>	<u>\$ 15,915</u>	<u>\$ 16,184</u>	<u>\$ 130</u>
Liabilities:				
Intergovernmental payable	<u>\$ 399</u>	<u>\$ 15,915</u>	<u>\$ 16,184</u>	<u>\$ 130</u>
Township Gas Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,370,515	\$ 2,370,515	\$ -
Intergovernmental receivable	1,137,580	1,158,962	1,137,580	1,158,962
Total assets	<u>\$ 1,137,580</u>	<u>\$ 3,529,477</u>	<u>\$ 3,508,095</u>	<u>\$ 1,158,962</u>
Liabilities:				
Intergovernmental payable	<u>\$ 1,137,580</u>	<u>\$ 3,529,477</u>	<u>\$ 3,508,095</u>	<u>\$ 1,158,962</u>
Trailer Tax				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ 104,439</u>	<u>\$ 457,096</u>	<u>\$ 514,526</u>	<u>\$ 47,009</u>
Liabilities:				
Intergovernmental payable	<u>\$ 104,439</u>	<u>\$ 457,096</u>	<u>\$ 514,526</u>	<u>\$ 47,009</u>
Unclaimed Forfeited Land				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ 35,432</u>	<u>\$ 88,702</u>	<u>\$ 2,312</u>	<u>\$ 121,822</u>
Liabilities:				
Undistributed monies	<u>\$ 35,432</u>	<u>\$ 88,702</u>	<u>\$ 2,312</u>	<u>\$ 121,822</u>
Homestead and Rollback				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ -</u>	<u>\$ 2,331,202</u>	<u>\$ 2,331,202</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental payable	<u>\$ -</u>	<u>\$ 2,331,202</u>	<u>\$ 2,331,202</u>	<u>\$ -</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Inheritance Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,498	\$ 119,947	\$ 99,383	\$ 27,062
Liabilities:				
Intergovernmental payable	\$ 6,498	\$ 119,947	\$ 99,383	\$ 27,062
Prepayments				
Assets:				
Equity in pooled cash and cash equivalents	\$ 728,432	\$ 1,579,168	\$ 1,526,994	\$ 780,606
Liabilities:				
Intergovernmental payable	\$ 728,432	\$ 1,579,168	\$ 1,526,994	\$ 780,606
Public Utility Property Tax Rollback				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 11,427	\$ 11,427	\$ -
Liabilities:				
Intergovernmental payable	\$ -	\$ 11,427	\$ 11,427	\$ -
Recorders Housing Trust				
Assets:				
Equity in pooled cash and cash equivalents	\$ 92,070	\$ 402,968	\$ 389,002	\$ 106,036
Accounts receivable	1,707	1,215	1,707	1,215
Total assets	\$ 93,777	\$ 404,183	\$ 390,709	\$ 107,251
Liabilities:				
Intergovernmental payable	\$ 93,777	\$ 404,183	\$ 390,709	\$ 107,251
Public Defenders Indigent				
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,098	\$ 28,648	\$ 28,657	\$ 3,089
Accounts receivable	714	2,708	714	2,708
Total assets	\$ 3,812	\$ 31,356	\$ 29,371	\$ 5,797
Liabilities:				
Intergovernmental payable	\$ -	\$ 3,089	\$ -	\$ 3,089
Undistributed monies	3,812	28,267	29,371	2,708
Total Liabilities	\$ 3,812	\$ 31,356	\$ 29,371	\$ 5,797

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Payroll Clearing				
Assets:				
Equity in pooled cash and cash equivalents	\$ 312,899	\$ 866	\$ 268,286	\$ 45,479
Liabilities				
Undistributed monies	\$ 42,419	\$ 3,060	\$ -	\$ 45,479
Due to county funds	270,480	-	270,480	-
Total liabilities	\$ 312,899	\$ 3,060	\$ 270,480	\$ 45,479
Court Agency				
Assets:				
Cash in segregated accounts	\$ 632,427	\$ 13,649,829	\$ 13,579,845	\$ 702,411
Liabilities:				
Undistributed monies	\$ 632,427	\$ 13,649,829	\$ 13,579,845	\$ 702,411
County Agency				
Assets:				
Cash in segregated accounts	\$ 596,604	\$ 3,243,005	\$ 3,697,627	\$ 141,982
Liabilities:				
Undistributed monies	\$ 596,604	\$ 3,243,005	\$ 3,697,627	\$ 141,982
Law Library				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,526	\$ 627	\$ 627	\$ 1,526
Liabilities:				
Intergovernmental payable	\$ 1,526	\$ 627	\$ 627	\$ 1,526
Significant Areas				
Assets:				
Equity in pooled cash and cash equivalents	\$ 26,170	\$ -	\$ -	\$ 26,170
Liabilities:				
Undistributed monies	\$ 26,170	\$ -	\$ -	\$ 26,170
Veterans Service Donations				
Assets:				
Equity in pooled cash and cash equivalents	\$ 55	\$ -	\$ -	\$ 55
Liabilities:				
Undistributed monies	\$ 55	\$ -	\$ -	\$ 55
Insurances				
Assets:				
Equity in pooled cash and cash equivalents	\$ 10,305	\$ -	\$ -	\$ 10,305
Liabilities:				
Undistributed monies	\$ 10,305	\$ -	\$ -	\$ 10,305

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
All Agency Funds				
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,076,117	\$ 111,744,839	\$ 111,638,558	\$ 6,182,398
Cash in segregated accounts	1,279,676	17,260,174	17,635,883	903,967
Receivables:				
Taxes	89,517,022	92,513,717	89,517,022	92,513,717
Accounts	7,121	8,423	7,121	8,423
Special assessments	6,418,097	5,971,020	6,418,097	5,971,020
Intergovernmental receivable	3,822,385	3,994,003	3,822,385	3,994,003
Total assets	<u>\$ 107,120,418</u>	<u>\$ 231,492,176</u>	<u>\$ 229,039,066</u>	<u>\$ 109,573,528</u>
Liabilities:				
Accounts payable	\$ -	\$ 1,170	\$ -	\$ 1,170
Accrued wages and benefits	55,075	15,539	55,075	15,539
Intergovernmental payable	103,758,710	211,524,951	208,425,075	106,858,586
Undistributed monies	3,036,153	19,928,710	20,266,630	2,698,233
Due to county funds	270,480	-	270,480	-
Total liabilities	<u>\$ 107,120,418</u>	<u>\$ 231,470,370</u>	<u>\$ 229,017,260</u>	<u>\$ 109,573,528</u>

STATISTICAL SECTION

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	S2-S11
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
Revenue Capacity	S12-S21
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	S22-S29
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	S30-S31
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	S32-S41
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	

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

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

	2015	2014	2013	2012
Governmental activities:				
Net investment in capital assets	\$ 127,517,196	\$ 125,996,209	\$ 122,317,368	\$ 123,369,001
Restricted for:				
Capital projects	2,710,345	2,949,379	4,074,031	1,284,586
Debt service	274,611	279,711	995,630	1,194,320
Roads and bridges	3,366,857	3,313,360	5,829,894	5,791,537
Health and human services	2,167,987	908,928	16,598,845	15,277,537
Grant programs	4,408,786	4,178,747	4,458,717	4,042,124
Community development	4,096,322	3,876,794	3,004,823	3,154,886
Real estate assessment	1,432,052	1,200,239	1,489,928	1,574,592
Other purposes	8,336,609	3,423,574	4,773,744	4,698,041
Unrestricted (deficit)	(4,359,221)	231,265	5,998,813	6,535,308
Total governmental activities net position	149,951,544	146,358,206	169,541,793	166,921,932
Business-type activities:				
Net investment in capital assets	16,719,350	16,273,676	16,090,901	16,012,657
Restricted	539,295	366,247	404,704	359,769
Unrestricted	8,207,223	7,606,200	7,127,112	6,695,620
Total Business-type activities net position	25,465,868	24,246,123	23,622,717	23,068,046
Primary government:				
Net investment in capital assets	144,236,546	142,269,885	138,408,269	139,381,658
Restricted	27,332,864	20,496,979	41,630,316	37,377,392
Unrestricted	3,848,002	7,837,465	13,125,925	13,230,928
Total primary government net position	\$ 175,417,412	\$ 170,604,329	\$ 193,164,510	\$ 189,989,978

Note: 2014 net position has been restated due to the implementation of GASB Statements Nos. 68 & 71.

2011	2010	2009	2008	2007	2006
\$ 135,710,695	\$ 134,226,345	\$ 137,122,688	\$ 135,049,540	\$ 133,999,696	\$ 128,591,643
2,390,290	3,694,675	666,692	790,308	844,498	943,053
253,459	505,297	687,368	407,429	397,070	755,084
6,317,483	6,407,851	6,253,834	5,922,220	5,951,246	9,379,732
18,348,911	17,196,985	17,179,567	19,323,983	19,032,291	17,215,325
1,200,598	1,399,989	830,363	851,049	1,149,051	2,705,315
2,416,172	2,293,903	3,579,217	3,577,127	3,570,583	3,766,802
1,419,519	1,145,082	1,009,387	983,919	1,249,690	1,240,866
4,358,241	3,838,439	2,853,738	4,048,017	3,734,793	3,626,156
8,109,690	6,000,615	4,629,122	4,036,741	5,384,058	4,655,255
180,525,058	176,709,181	174,811,976	174,990,333	175,312,976	172,879,231
3,404,685	2,467,945	1,244,470	2,304,505	3,758,145	3,624,698
344,252	163,472	163,472	299,129	124,161	390,000
6,381,201	6,565,924	5,661,111	5,481,304	5,415,399	5,411,735
10,130,138	9,197,341	7,069,053	8,084,938	9,297,705	9,426,433
139,115,380	136,694,290	138,367,158	137,354,045	137,757,841	132,216,341
37,048,925	36,645,693	33,223,638	36,203,181	36,053,383	40,022,333
14,490,891	12,566,539	10,290,233	9,518,045	10,799,457	10,066,990
\$ 190,655,196	\$ 185,906,522	\$ 181,881,029	\$ 183,075,271	\$ 184,610,681	\$ 182,305,664

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

	2015	2014	2013	2012
Expenses:				
Governmental activities:				
General government:				
Legislative and executive	\$ 9,941,789	\$ 10,305,234	\$ 10,247,854	\$ 9,958,961
Judicial	5,691,952	5,621,018	5,500,672	5,506,213
Public safety	10,588,216	10,173,458	9,283,900	9,190,013
Public works	6,738,550	8,923,032	7,139,746	6,736,690
Health	17,670,371	16,988,104	16,802,786	22,422,766
Human services	28,915,096	30,061,719	29,675,421	30,121,178
Conservation and recreation	341,895	262,862	289,418	253,148
Other	-	-	-	-
Interest and fiscal charges	622,948	643,325	1,325,783	195,518
Total governmental activities expenses	<u>80,510,817</u>	<u>82,978,752</u>	<u>80,265,580</u>	<u>84,384,487</u>
Business-type activities:				
Sewer	2,479,357	2,307,012	2,303,060	2,064,648
Water	3,858,151	3,954,211	3,801,011	3,836,641
Geneva State Park Lodge	956,746	1,085,669	1,043,156	1,676,823
Total business-type activities expenses	<u>7,294,254</u>	<u>7,346,892</u>	<u>7,147,227</u>	<u>7,578,112</u>
Total primary government expenses	<u>87,805,071</u>	<u>90,325,644</u>	<u>87,412,807</u>	<u>91,962,599</u>
Program revenues:				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	4,073,973	3,947,024	2,973,958	2,980,968
Judicial	1,999,793	2,010,996	2,129,707	2,190,721
Public safety	1,731,663	1,693,111	2,795,781	2,419,632
Public works	401,334	341,125	589,198	494,801
Health	405,295	369,254	434,513	653,870
Human services	3,685,426	3,903,972	3,611,138	3,788,947
Operating grants and contributions:				
General government:				
Legislative and executive	1,378,660	2,216,218	21,776	-
Judicial	503,486	491,399	18,000	-
Public safety	1,709,885	1,957,978	1,861,923	1,188,771
Public works	6,839,979	6,618,097	6,656,231	5,849,128
Health	6,257,971	6,860,966	6,702,459	12,127,970
Human services	18,898,363	17,853,119	17,461,571	18,064,091
Capital grants and contributions:				
General government:				
Legislative and executive	95,254	-	792,561	1,209,965
Public works	664,283	2,927,945	321,427	4,653
Total governmental activities program revenues	<u>\$ 48,645,365</u>	<u>\$ 51,191,204</u>	<u>\$ 46,370,243</u>	<u>\$ 50,973,517</u>

2011	2010	2009	2008	2007	2006
\$ 9,414,588	\$ 10,988,073	\$ 9,530,210	\$ 9,713,341	\$ 9,595,422	\$ 8,133,070
4,713,319	4,605,306	4,483,633	4,697,277	4,491,701	3,648,615
8,303,651	8,040,602	9,366,954	9,998,879	9,522,419	8,697,483
7,212,773	8,355,616	6,581,697	6,937,219	6,813,923	6,497,033
25,481,843	29,031,309	26,981,293	25,237,135	22,829,242	24,531,200
31,080,444	33,562,429	38,648,073	38,058,203	37,427,777	37,332,319
235,974	94,589	271,677	333,080	385,792	341,995
-	-	-	-	690,965	1,020,788
327,197	189,559	215,616	246,647	317,466	323,881
86,769,789	94,867,483	96,079,153	95,221,781	92,074,707	90,526,384
1,575,739	2,667,108	2,807,235	2,785,843	2,763,091	2,623,230
3,830,847	3,712,901	3,892,813	3,896,909	4,133,727	3,320,373
2,036,233	2,585,356	2,264,367	2,232,794	2,116,971	2,161,396
7,442,819	8,965,365	8,964,415	8,915,546	9,013,789	8,104,999
94,212,608	103,832,848	105,043,568	104,137,327	101,088,496	98,631,383
3,150,425	3,575,906	4,103,331	3,971,931	3,844,133	3,135,477
2,043,608	2,040,017	2,398,814	1,937,930	1,784,535	1,421,535
2,956,235	2,453,188	1,995,612	2,018,124	2,177,904	2,189,601
92,803	404,246	371,877	116,642	116,778	104,012
1,043,291	1,192,401	1,172,227	1,565,717	1,292,244	1,516,031
3,391,544	4,201,928	4,464,645	4,163,880	4,052,792	3,324,362
1,276,266	2,343,966	1,127,003	608,370	35,380	1,017,096
-	-	-	-	-	-
915,660	1,337,410	959,159	1,095,234	664,332	1,210,941
1,351	-	-	-	-	12,100,179
18,851,089	20,137,300	18,557,596	17,401,147	15,337,832	16,973,796
22,382,359	24,554,773	28,976,956	27,965,243	29,478,134	25,763,459
-	-	-	-	-	-
1,719,767	2,186,974	479,594	488,214	4,418,878	150,358
\$ 57,824,398	\$ 64,428,109	\$ 64,606,814	\$ 61,332,432	\$ 63,202,942	\$ 68,906,847

(Continued)

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

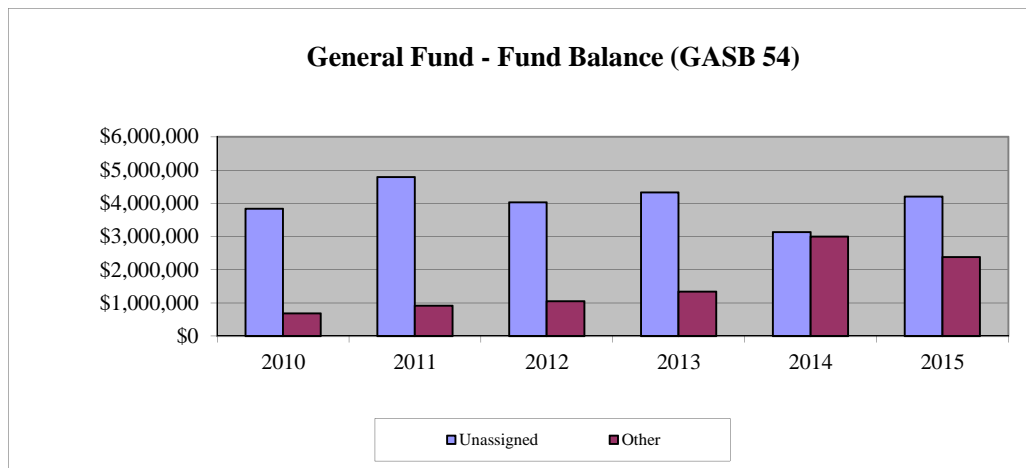
	2015	2014	2013	2012
Business-type activities:				
Charges for services				
Sewer	\$ 2,606,953	\$ 3,043,091	\$ 2,582,607	\$ 2,618,203
Water	4,236,116	4,111,987	4,080,151	3,963,559
Geneva State Park Lodge	-	-	-	-
Operating grants and contributions	514,160	380,100	365,710	361,185
Capital grants and contributions	236,881	200,010	506,214	158,624
Total business-type activities				
program revenues	7,594,110	7,735,188	7,534,682	7,101,571
Total primary government				
program revenues	56,239,475	58,926,392	53,904,925	58,075,088
Net (expense)/revenue:				
Governmental activities	(31,865,452)	(31,787,548)	(33,895,337)	(33,410,970)
Business-type activities	299,856	388,296	387,455	(476,541)
Total primary government				
net (expense)/revenue	(31,565,596)	(31,399,252)	(33,507,882)	(33,887,511)
General revenues and other changes in net position:				
Governmental activities:				
Property taxes levied for:				
General purposes	3,140,155	3,173,122	2,996,029	3,488,300
Health	6,938,577	6,917,699	6,594,621	6,962,546
Human services	5,000,933	4,212,299	4,716,936	5,006,578
Capital outlay	-	-	-	-
Debt service	866,359	875,312	941,982	955,029
Permissive sales tax imposed for:				
General purposes	10,852,990	11,232,889	9,770,782	9,207,656
Grants and entitlements not				
restricted to specific programs	4,931,901	5,140,961	4,627,373	3,776,224
Investment earnings	405,953	469,420	382,261	568,102
Miscellaneous	3,919,422	4,162,940	3,781,814	2,884,245
Transfers & contributions	(597,500)	(554,800)	28,000	(1,406,617)
Extraordinary item	-	-	2,675,400	-
Total governmental activities	35,458,790	35,629,842	36,515,198	31,442,063
Business-type activities:				
Investment earnings	6,255	5,623	5,558	2,885
Miscellaneous	266,134	264,302	139,658	209,864
Bed tax	50,000	50,000	50,000	50,000
Transfers & contributions	597,500	554,800	(28,000)	1,406,617
Total business-type activities	919,889	874,725	167,216	1,669,366
Total primary government	36,378,679	36,504,567	36,682,414	33,111,429
Change in net position:				
Governmental activities	3,593,338	3,842,294	2,619,861	(1,968,907)
Business-type activities	1,219,745	1,263,021	554,671	1,192,825
Total primary government				
change in net position	\$ 4,813,083	\$ 5,105,315	\$ 3,174,532	\$ (776,082)

2011	2010	2009	2008	2007	2006
\$ 1,916,841	\$ 2,210,638	\$ 2,259,086	\$ 2,061,366	\$ 2,026,108	\$ 1,951,383
3,976,951	3,661,813	3,238,236	3,326,833	3,290,011	2,816,422
-	-	-	-	204,396	-
489,278	304,000	182,709	-	532,923	94,551
250,372	2,416,303	674,663	484,713	358,239	34,534
6,633,442	8,592,754	6,354,694	5,872,912	6,411,677	4,896,890
64,457,840	73,020,863	67,687,126	67,205,344	69,614,619	73,803,737
(28,945,391)	(30,439,374)	(31,472,339)	(33,889,349)	(28,871,765)	(21,619,537)
(809,377)	(372,611)	(2,609,721)	(3,042,634)	(2,602,112)	(3,208,109)
(29,754,768)	(30,811,985)	(34,082,060)	(36,931,983)	(31,473,877)	(24,827,646)
3,518,914	3,603,209	3,585,648	3,677,121	4,009,794	4,952,450
6,424,952	6,294,301	6,239,428	6,546,025	7,074,091	7,444,463
3,908,280	3,810,344	3,773,521	3,928,144	3,442,667	3,486,309
150,742	-	15,773	15,485	17,429	16,467
888,230	869,730	861,166	840,807	885,612	893,703
8,956,657	8,570,869	7,938,932	8,486,298	8,722,401	8,649,600
8,026,979	9,155,651	8,749,686	9,157,496	5,309,516	2,627,145
516,914	449,604	567,042	1,610,343	3,068,700	2,832,709
1,620,434	609,404	674,110	447,923	264,815	848,078
(1,250,834)	(1,026,533)	(1,111,324)	(1,142,936)	(1,715,221)	(2,276,438)
-	-	-	-	-	-
32,761,268	32,336,579	31,293,982	33,566,706	31,079,804	29,474,486
580	309,472	164,341	200,153	93,394	90,237
140,330	876,444	417	1,069	2,448	262,430
350,430	288,450	317,754	485,709	322,574	-
1,250,834	1,026,533	1,111,324	1,142,936	1,715,221	2,276,438
1,742,174	2,500,899	1,593,836	1,829,867	2,133,637	2,629,105
34,503,442	34,837,478	32,887,818	35,396,573	33,213,441	32,103,591
3,815,877	1,897,205	(178,357)	(322,643)	2,208,039	7,854,949
932,797	2,128,288	(1,015,885)	(1,212,767)	(468,475)	(579,004)
\$ 4,748,674	\$ 4,025,493	\$ (1,194,242)	\$ (1,535,410)	\$ 1,739,564	\$ 7,275,945

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

	2015	2014	2013	2012
General fund:				
Nonspendable	\$ 733,582	\$ 715,696	\$ 626,692	\$ 608,402
Restricted	-	-	-	-
Committed	742,521	615,075	401,759	231,348
Assigned	904,095	1,666,129	313,446	209,288
Unassigned	4,198,410	3,135,762	4,324,662	4,030,663
Reserved	n/a	n/a	n/a	n/a
Unreserved	n/a	n/a	n/a	n/a
<i>Total general fund</i>	<u>6,578,608</u>	<u>6,132,662</u>	<u>5,666,559</u>	<u>5,079,701</u>
All other governmental funds:				
Nonspendable	\$ 2,490,116	\$ 2,617,389	\$ 2,236,994	\$ 2,152,865
Restricted	31,503,253	30,658,848	33,301,657	30,014,526
Committed	493,522	630,272	617,022	596,340
Assigned	-	-	-	-
Unassigned (deficit)	(17,007)	(29,938)	(46,539)	(32,111)
Reserved	n/a	n/a	n/a	n/a
Unreserved, undesignated, Reported in:				
Special revenue funds	n/a	n/a	n/a	n/a
Debt service fund	n/a	n/a	n/a	n/a
Capital projects funds	n/a	n/a	n/a	n/a
<i>Total all other governmental funds</i>	<u>34,469,884</u>	<u>33,876,571</u>	<u>36,109,134</u>	<u>32,731,620</u>
<i>Total governmental funds</i>	<u>\$ 41,048,492</u>	<u>\$ 40,009,233</u>	<u>\$ 41,775,693</u>	<u>\$ 37,811,321</u>

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



2011	2010	2009	2008	2007	2006
\$ 470,890	\$ 438,440	n/a	n/a	n/a	n/a
-	-	n/a	n/a	n/a	n/a
-	90,000	n/a	n/a	n/a	n/a
443,829	157,541	n/a	n/a	n/a	n/a
4,793,147	3,835,535	n/a	n/a	n/a	n/a
n/a	n/a	188,320	209,808	430,125	145,790
n/a	n/a	2,682,652	2,622,582	3,736,869	3,995,764
5,707,866	4,521,516	2,870,972	2,832,390	4,166,994	4,141,554
\$ 2,473,993	\$ 2,229,504	n/a	n/a	n/a	n/a
31,083,737	30,927,558	n/a	n/a	n/a	n/a
536,999	536,401	n/a	n/a	n/a	n/a
-	-	n/a	n/a	n/a	n/a
-	-	n/a	n/a	n/a	n/a
n/a	n/a	4,413,772	2,662,714	3,594,672	5,465,320
n/a	n/a	25,822,021	30,007,554	28,784,004	25,753,204
n/a	n/a	579,287	404,580	400,428	792,242
n/a	n/a	668,487	777,244	728,817	904,224
34,094,729	33,693,463	31,483,567	33,852,092	33,507,921	32,914,990
\$ 39,802,595	\$ 38,214,979	\$ 34,354,539	\$ 36,684,482	\$ 37,674,915	\$ 37,056,544

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

	2015	2014	2013	2012
Revenues:				
Property taxes	\$ 16,020,699	\$ 15,161,402	\$ 16,195,726	\$ 16,209,020
Permissive sales taxes	10,698,746	10,252,269	9,702,080	9,222,158
Charges for services	11,221,217	11,452,457	11,341,488	11,246,801
Licenses and permits	165,321	118,556	138,472	130,443
Fines and forfeitures	709,779	670,520	804,366	847,474
Intergovernmental	40,866,642	42,472,247	38,890,155	42,317,643
Special assessments	414,862	259,586	271,496	199,759
Interest	560,758	570,931	382,261	568,102
Contributions and donations	35,626	12,964	49,775	54,005
Other	3,424,393	3,593,207	2,803,646	2,332,527
<i>Total revenues</i>	<u>84,118,043</u>	<u>84,564,139</u>	<u>80,579,465</u>	<u>83,127,932</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	9,982,748	10,030,820	9,909,141	9,573,289
Judicial	5,726,483	5,575,064	5,360,086	5,167,559
Public safety	10,696,424	10,398,540	9,256,228	8,932,587
Public works	7,688,252	10,133,780	7,315,545	6,592,907
Health	17,176,128	16,657,254	16,445,831	22,265,198
Human services	28,892,652	29,695,371	29,293,524	29,917,322
Conservation and recreation	341,895	262,862	289,418	253,148
Other	-	-	-	-
Capital outlay	473,944	1,299,800	920,376	1,436,084
Debt service:				
Principal retirement	960,608	953,502	1,543,667	395,317
Interest and fiscal charges	653,897	673,388	1,440,740	241,197
Payment to refunded bond escrow agent	-	-	11,701,935	-
<i>Total expenditures</i>	<u>82,593,031</u>	<u>85,680,381</u>	<u>93,476,491</u>	<u>84,774,608</u>
Excess of revenues over (under) expenditures	<u>1,525,012</u>	<u>(1,116,242)</u>	<u>(12,897,026)</u>	<u>(1,646,676)</u>
Other financing sources (uses):				
Inception of capital lease	150,625	-	243,225	-
Proceeds of refunding bonds issued	-	-	18,395,000	-
Premium on refunding bonds issued	-	-	1,001,606	-
Payment to refunded bond escrow agent	-	-	(5,389,333)	-
Proceeds of loans	50,000	-	-	-
Proceeds of notes	-	-	-	800,000
Contributions to lodge	(250,000)	(250,000)	(225,000)	(300,000)
Proceeds from sale of capital assets	11,122	9,382	-	-
Transfers in	1,725,477	1,926,864	2,388,688	2,065,949
Transfers out	(2,172,977)	(2,336,464)	(2,228,188)	(3,216,736)
<i>Total other financing sources (uses)</i>	<u>(485,753)</u>	<u>(650,218)</u>	<u>14,185,998</u>	<u>(650,787)</u>
Extraordinary item	-	-	2,675,400	-
<i>Net change in fund balances</i>	<u>\$ 1,039,259</u>	<u>\$ (1,766,460)</u>	<u>\$ 3,964,372</u>	<u>\$ (2,297,463)</u>
Debt service as a percentage of noncapital expenditures	2.0%	1.9%	15.9%	0.8%

2011	2010	2009	2008	2007	2006
\$ 14,677,835	\$ 14,600,532	\$ 14,758,619	\$ 14,993,453	\$ 15,372,075	\$ 16,802,397
8,928,466	8,537,786	7,916,309	8,522,192	8,693,576	8,784,820
11,785,638	12,949,077	12,945,580	12,463,916	12,520,194	10,980,493
20,275	50,712	44,232	50,164	24,000	32,252
669,762	710,385	1,281,517	1,027,358	968,957	800,583
52,588,554	58,836,821	58,985,179	57,123,120	58,587,801	57,465,001
199,155	197,103	200,719	196,912	196,986	200,785
516,914	449,604	567,041	1,610,343	3,068,700	2,837,365
41,420	160,479	168,339	221,343	128,272	150,358
1,620,434	609,404	674,109	439,463	337,510	848,078
91,048,453	97,101,903	97,541,644	96,648,264	99,898,071	98,902,132
9,107,102	10,716,405	9,264,265	9,452,363	9,277,916	8,757,210
4,648,458	4,511,706	4,417,533	4,604,046	4,462,606	3,542,534
8,140,160	7,774,830	9,201,078	9,830,284	9,470,131	8,920,538
6,978,890	8,115,295	6,361,558	6,779,874	6,638,719	8,312,576
25,186,929	27,988,775	26,820,928	24,883,395	22,825,820	24,414,677
30,859,303	32,981,732	38,523,929	37,877,520	37,244,132	35,852,000
235,974	94,589	271,677	333,080	385,792	341,995
-	-	-	-	690,965	1,020,788
2,338,621	2,537,555	2,396,203	1,206,032	5,192,820	261,181
615,842	513,062	1,286,154	1,090,169	1,182,860	1,129,250
243,669	193,939	223,511	259,321	312,435	337,653
-	-	-	-	-	-
88,354,948	95,427,888	98,766,836	96,316,084	97,684,196	92,890,402
2,693,505	1,674,015	(1,225,192)	332,180	2,213,875	6,011,730
135,523	531,003	107,000	105,713	322,312	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,000,000	149,714	-	84,250	336,870
-	-	-	-	-	-
-	-	-	-	-	-
9,422	361,161	15,231	32,685	8,626	-
1,671,477	3,065,402	4,375,110	5,268,075	4,625,286	4,408,526
(2,922,311)	(4,771,141)	(5,751,806)	(6,741,543)	(6,635,978)	(8,044,964)
(1,105,889)	2,186,425	(1,104,751)	(1,335,070)	(1,595,504)	(3,299,568)
-	-	-	-	-	-
\$ 1,587,616	\$ 3,860,440	\$ (2,329,943)	\$ (1,002,890)	\$ 618,371	\$ 2,712,162

1.0%

0.8%

1.6%

1.4%

1.6%

1.6%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2015	\$ 1,377,097,030	\$ 320,880,580	\$ 4,851,364,600	\$ 107,950,050	\$ 122,670,511
2014	1,359,475,900	356,435,870	4,902,605,057	98,378,680	111,793,955
2013	1,354,604,520	343,315,880	4,851,201,143	91,285,630	103,733,670
2012	1,352,676,560	313,264,790	4,759,832,429	88,675,130	100,767,193
2011	1,455,627,750	334,894,990	5,115,779,257	87,490,730	99,421,284
2010	1,454,018,350	338,667,620	5,121,959,914	82,896,240	94,200,273
2009	1,441,613,360	330,250,650	5,062,468,600	84,441,360	95,956,091
2008	1,324,982,790	308,834,290	4,668,048,800	83,439,520	94,817,636
2007	1,301,741,680	298,864,870	4,573,161,571	105,562,920	119,957,864
2006	1,283,948,420	289,425,250	4,495,353,343	105,325,760	119,688,364

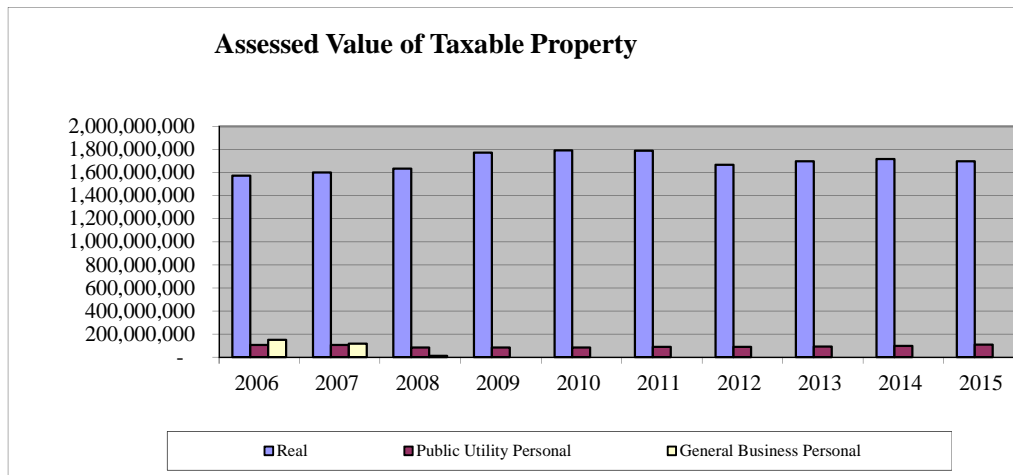
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

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

Tangible Personal Property						Weighted Average Tax Rate
General Business			Total			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio		
\$ -	\$ -	\$ 1,805,927,660	\$ 4,974,035,111	36.31%	9.814403	
-	-	1,814,290,450	5,014,399,012	36.18%	9.825686	
-	-	1,789,206,030	4,954,934,813	36.11%	9.288593	
-	-	1,754,616,480	4,860,599,622	36.10%	9.278699	
-	-	1,878,013,470	5,215,200,541	36.01%	9.260835	
-	-	1,875,582,210	5,216,160,187	35.96%	8.806351	
-	-	1,856,305,370	5,158,424,691	35.99%	8.782952	
11,636,920	93,095,360	1,728,893,520	4,855,961,796	35.60%	8.804623	
116,875,390	935,003,120	1,823,044,860	5,628,122,555	32.39%	8.896911	
150,133,390	800,711,413	1,828,832,820	5,415,753,120	33.77%	8.937169	



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

Collection Year	2015	2014	2013	2012
Unvoted Millage				
Operating	\$1.97	\$1.97	\$1.97	\$1.97
Permanent Improvement	-	-	-	-
Debt	0.54	0.54	0.54	0.54
Voted Millage - by levy				
1985 MHRS (648 Board) Operating - 5 years				
Residential/Agricultural Real	0.271131	0.273894	0.27360599	0.273381
Commercial/Industrial and Public Utility Real	0.444237	0.407394	0.4051176	0.404546
General Business and Public Utility Personal	0.60	0.60	0.60	0.60
1990 MRDD (169 Board) Operating - 5 years				
Residential/Agricultural Real	0.225942	0.228245	0.228005	0.227818
Commercial/Industrial and Public Utility Real	0.373731	0.342735	0.340820	0.340339
General Business and Public Utility Personal	0.50	0.50	0.50	0.50
1997 MRDD (169 Board) Operating - continuing				
Residential/Agricultural Real	0.888938	0.898000	0.897054	0.896318
Commercial/Industrial and Public Utility Real	1.222376	1.120997	1.114733	1.113162
General Business and Public Utility Personal	1.33	1.33	1.33	1.33
1997 Children Services Operating - 5 years				
Residential/Agricultural Real	-	-	-	-
Commercial/Industrial and Public Utility Real	-	-	-	-
General Business and Public Utility Personal	-	-	-	-
1999 MRDD (169 Board) Operating - 10 years				
Residential/Agricultural Real	1.336750	1.350376	1.348954	1.347848
Commercial/Industrial and Public Utility Real	1.838160	1.685710	1.676290	1.673928
General Business and Public Utility Personal	2.00	2.00	2.00	2.00
2000 Senior Services - 5 years				
Residential/Agricultural Real	0.768323	0.776155	0.775337	0.774701
Commercial/Industrial and Public Utility Real	0.919080	0.842855	0.838145	0.836964
General Business and Public Utility Personal	1.00	1.00	1.00	1.00
2003 MRDD (169 Board) Operating - 7 years				
Residential/Agricultural Real	1.202260	1.214516	1.213237	1.212241
Commercial/Industrial and Public Utility Real	1.330000	0.020646	1.295262	1.293435
General Business and Public Utility Personal	1.33	1.33	1.33	1.33
2007 Children Services Operating - 5 years				
Residential/Agricultural Real	1.732339	1.750000	1.750000	1.750000
Commercial/Industrial and Public Utility Real	1.750000	1.750000	1.750000	1.750000
General Business and Public Utility Personal	1.75	1.75	1.75	1.75
2014 Children Services Operating - 5 years				
Residential/Agricultural Real	0.494954	-	-	-
Commercial/Industrial and Public Utility Real	0.500000	-	-	-
General Business and Public Utility Personal	0.50	-	-	-
Total voted millage by type of property				
Residential/Agricultural Real	6.920637	6.491186	6.486193	6.482307
Commercial/Industrial and Public Utility Real	8.377584	7.452231	7.420367	7.412374
General Business and Public Utility Personal	9.01	8.51	8.51	8.51
Total millage by type of property				
Residential/Agricultural Real	9.430637	9.001186	8.996193	8.992307
Commercial/Industrial and Public Utility Real	10.887584	9.962231	9.930367	9.922374
General Business and Public Utility Personal	11.52	11.02	11.02	11.02

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

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

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

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

2011	2010	2009	2008	2007	2006
\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97
-	-	0.01	0.01	0.01	0.01
0.54	0.54	0.54	0.54	0.54	0.54
0.254043	0.253733	0.253477	0.272032	0.272181	0.272208
0.373808	0.368142	0.365758	0.393623	0.393289	0.393076
0.60	0.60	0.60	0.60	0.60	0.60
0.211702	0.211444	0.211231	0.226694	0.226818	0.249948
0.314480	0.309713	0.307708	0.331150	0.330869	0.349960
0.50	0.50	0.50	0.50	0.50	0.50
0.832915	0.831899	0.831058	0.891895	0.892383	0.892471
1.028583	1.012991	1.006433	1.083106	1.082189	1.081603
1.33	1.33	1.33	1.33	1.33	1.33
-	-	-	-	1.174188	1.174304
-	-	-	-	1.423933	1.423163
-	-	-	-	1.75	1.75
1.252504	1.250976	1.249712	1.341196	1.341930	1.342062
1.546742	1.523296	1.513434	1.628732	1.627352	1.626472
2.00	2.00	2.00	2.00	2.00	2.00
0.719900	0.719022	0.718296	0.770878	0.771299	0.771375
0.773371	0.761648	0.756717	0.814366	0.813676	0.813236
1.00	1.00	1.00	1.00	1.00	1.00
1.126490	1.125116	1.123980	1.206259	1.206919	1.207037
1.195159	1.177042	1.169421	1.258511	1.257445	1.256764
1.33	1.33	1.33	1.33	1.33	1.33
1.633378	1.631386	1.629740	1.749042	-	-
1.661905	1.636712	1.626115	1.750000	-	-
1.75	1.75	1.75	1.75	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6.030932	6.023576	6.017494	6.457996	5.885718	5.909405
6.894048	6.789544	6.745586	7.259488	6.928753	6.944274
8.51	8.51	8.51	8.51	8.51	8.51
8.540932	8.533576	8.537494	8.977996	8.405718	8.429405
9.404048	9.299544	9.265586	9.779488	9.448753	9.464274
11.02	11.02	11.03	11.03	11.03	11.03

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

Collection Year	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<i>In County School Districts:</i>										
Ashtabula Area City Schools	\$ 50.85	\$ 50.85	\$ 50.85	\$ 52.00	\$ 52.00	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.00
Buckeye Local Schools	45.21	45.21	45.21	45.31	45.31	45.31	45.31	45.31	45.31	45.31
Conneaut Area City Schools	36.39	36.39	37.63	37.63	37.63	37.63	37.63	37.63	37.63	45.83
Geneva Area City Schools	50.74	50.74	50.74	51.64	51.64	51.64	52.01	52.01	51.88	52.93
Grand Valley Local Schools	48.01	48.01	48.01	48.01	48.01	50.01	50.01	50.01	50.01	50.01
Jefferson Area Local Schools	52.73	52.73	52.73	54.73	54.73	54.73	54.73	54.73	54.73	54.73
Pymatuning Valley Local Schools	34.13	35.03	35.93	35.33	35.33	35.05	37.84	37.84	37.92	38.92
<i>Out of County School Districts:</i>										
Ledgemont Local Schools	50.20	50.20	50.20	50.20	50.20	50.20	50.20	50.20	50.20	50.20
<i>Joint Vocational School Districts:</i>										
Join Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<i>Cities:</i>										
Ashtabula	11.81	9.31	9.31	9.31	9.31	9.31	9.31	9.31	11.11	11.11
Conneaut	9.91	9.91	7.26	7.90	7.90	7.90	8.10	8.10	8.30	8.53
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	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35
Geneva-on-the-lake	13.83	13.83	13.83	17.13	17.13	17.13	17.35	17.35	17.35	17.35
Jefferson	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53
North Kingsville	6.28	6.28	6.28	5.18	5.18	5.18	5.60	5.60	5.60	6.18
Roaming Shores	10.40	7.40	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.75
Rock Creek	10.38	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	5.06	5.06	5.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06
<i>Townships:</i>										
Andover	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Andover (Excluding Vill)	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	8.98	8.98
Ashtabula	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	19.01	18.01	18.01	17.01	17.01	16.01	15.51	15.51	14.02	15.02
Austinburg	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	7.08	7.08	7.08	6.58	6.58	6.58	6.58	6.58	6.33	6.33
Colebrook	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23
Denmark	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39
Dorset	9.98	9.98	9.98	9.98	9.98	12.98	12.98	12.98	12.98	12.98
Geneva	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	8.38	8.18	8.18	7.48	7.48	7.48	7.48	7.48	7.90	7.90
Hartsgrove	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	9.38	9.38
Jefferson	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Jefferson (Excluding Vill)	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48
Kingsville	15.18	15.18	13.18	13.18	13.18	13.18	13.18	13.18	12.68	12.68
Lenox	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98

(continued)

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

Collection Year	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Monroe	13.68	13.68	13.68	13.68	13.68	11.68	14.18	14.18	14.18	14.18
Morgan	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Villages)	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	1.42	1.42	1.42	1.42	1.42	1.42	1.92	1.92	1.92	1.92
Orwell (Excluding Vill)	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Pierpont	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68
Plymouth	12.78	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
Richmond	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	4.58	4.58
Rome	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68
Trumbull	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	11.48	11.48
Wayne	12.58	12.58	12.58	12.58	12.58	12.58	13.58	13.58	13.58	13.58
Williamsfield	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	12.94	12.94
Windsor	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	15.48
<i>Ambulance Districts</i>										
Jefferson Ambulance District	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Northwest Ambulance District	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.03
South Central Ambulance District	2.25	2.25	2.25	2.25	2.25	2.25	2.50	2.50	2.50	2.67
<i>Parks</i>										
Ashtabula Township	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18
Conneaut Township	1.14	1.14	1.14	1.14	1.14	1.14	1.64	1.64	1.64	1.64
Geneva Township	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
<i>Cemeteries</i>										
Geneva Union	1.14	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64
Jefferson Oakdale Union	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<i>Libraries</i>										
Andover Public Library	0.50	0.50	-	-	-	-	-	-	-	-
Ashtabula Co District Library	1.25	1.25	-	-	-	-	-	-	-	-
Conneaut Public Library	1.90	-	-	-	-	-	-	-	-	-
Grand Valley Public Library	2.00	2.00	-	-	-	-	-	-	-	-
Harbor Topky Library	4.00	4.00	4.00	4.00	4.00	4.00	2.00	2.00	2.00	2.00
Kingsville Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Rock Creek Library	1.50	-	-	-	-	-	-	-	-	-
<i>Recreational Districts</i>										
Orwell Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

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

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

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2015	\$ -	\$ -	n/a	\$ 1,687	\$ 1,687	n/a
2014	-	-	n/a	3,517	3,517	n/a
2013	-	-	n/a	4,938	4,938	n/a
2012	-	-	n/a	-	-	n/a
2011	-	-	n/a	7,425	7,425	n/a
2010	74,432	73,958	99.36	3,284	77,242	103.78
2009	183,746	181,033	98.52	3,687	184,720	100.53
2008	678,192	674,179	99.41	17,206	691,385	101.95
2007	1,250,353	1,247,380	99.76	104,934	1,352,314	108.15
2006	1,727,521	1,634,707	94.63	136,480	1,771,187	102.53

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

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

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

Collection Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2015	\$17,940,576	\$ 16,944,760	94.45%	\$ 704,388	\$17,649,148	98.38%	\$ 1,669,500	9.3%
2014	16,901,274	15,854,683	93.81%	766,305	16,620,988	98.34%	1,615,712	9.6%
2013	16,618,492	15,638,057	94.10%	905,470	16,543,527	99.55%	1,376,359	8.3%
2012	16,423,461	15,309,996	93.22%	813,973	16,123,969	98.18%	1,688,888	10.3%
2011	16,503,739	15,548,138	94.21%	913,737	16,461,875	99.75%	1,084,241	6.6%
2010	16,626,777	15,492,475	93.18%	818,657	16,311,132	98.10%	1,071,405	6.4%
2009	16,443,590	15,502,626	94.28%	778,643	16,281,269	99.01%	637,391	3.9%
2008	15,807,171	14,970,843	94.71%	792,241	15,763,084	99.72%	656,280	4.2%
2007	15,094,356	14,230,140	94.27%	765,346	14,995,486	99.34%	534,194	3.5%
2006	14,739,768	14,036,934	95.23%	611,288	14,648,222	99.38%	477,696	3.2%

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**2015 and 2006 (1)*

Name of Taxpayer	2015	
	Assessed Value	Percent of Real Property Assessed Value
CCA Western Properties, Inc.	\$ 25,049,150	1.48%
Sanifill of Ohio Inc.	8,718,620	0.51%
Millennium Inorganic Chemicals Inc.	5,502,310	0.32%
Saybrook Investment Corporation	4,338,790	0.26%
Pinney Dock	4,180,750	0.25%
Supervalu Holdings Inc.	3,725,090	0.22%
First Energy Generation	2,697,630	0.16%
Wal-Mart Real Estate	2,495,010	0.15%
MSCI 2007 IQ16 Retail 3315 LLC	2,151,660	0.13%
Lowe's Home Centers Inc.	2,020,550	0.12%
Totals	\$ 60,879,560	3.60%
Total Assessed Valuation	\$ 1,697,977,610	
Name of Taxpayer	2006	
	Assessed Value	Percent of Real Property Assessed Value
Ashtabula Mall Co	\$ 12,998,740	0.83%
CEI	7,212,160	0.46%
ABC Chemicals	4,081,830	0.26%
E&L Investors	2,138,430	0.14%
Premix Inc.	1,691,350	0.11%
Wal-Mart Stores Inc.	1,595,560	0.10%
Molded Fiber Glass	1,469,110	0.09%
Pinney Dock	1,437,230	0.09%
Cascade Ohio, Inc.	1,381,540	0.09%
Elkem Metals Company LP	1,325,440	0.08%
Totals	\$ 35,331,390	2.25%
Total Assessed Valuation	\$ 1,573,373,670	

(1) The amounts presented represent the assessed values upon which 2015 and 2006 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2015 and 2006 (1)

Name of Taxpayer	2015	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$ 54,351,110	50.35%
The Aqua Ohio Water Company	25,106,420	23.26%
Ohio Edison	8,228,950	7.62%
East Ohio Gas/Dominion East Ohio	8,090,480	7.49%
American Transmission System	7,784,780	7.21%
First Energy Generation	3,506,480	3.25%
Orwell Natural Gas Co Inc	654,100	0.61%
Eastern Natural Gas Co	79,450	0.07%
Camplands Water LLC	54,970	0.05%
Columbia Gas Trans Corp.	19,330	0.02%
Total	\$ 107,876,070	99.93%
Total Assessed Valuation	\$ 107,950,050	

Name of Taxpayer	2006	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$ 27,080,040	25.71%
Western Reserve Tele Co	6,737,520	6.40%
East Ohio Gas Co/Dominion	3,998,800	3.80%
Consolidated Rail Corp.	2,942,000	2.79%
Consumers Ohio Water	2,417,620	2.30%
Ohio American Water	2,324,970	2.21%
Ohio Edison Co.	1,828,940	1.74%
United Telephone Co	1,573,950	1.49%
Conneaut Telephone Co	1,260,430	1.20%
Norfolk Southern Combined	728,480	0.69%
Total	\$ 50,892,750	48.33%
Total Assessed Valuation	\$ 105,325,760	

(1) The amounts presented represent the assessed values upon which 2015 and 2006 collections were based.

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

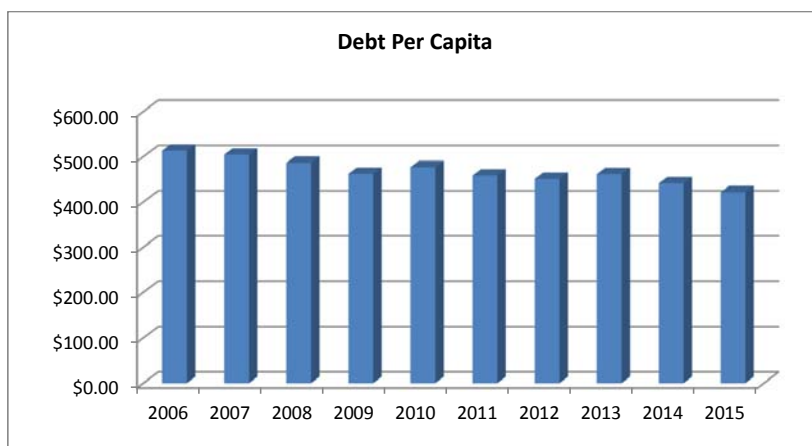
Ashtabula County, Ohio
Ratios of Outstanding Debt to
Total Personal Income and Debt per Capita
Last Ten Years

Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	General Obligation Notes	Other	General Obligation Notes	Revenue Bonds	OWDA Loans
2015	\$ 18,186,572	\$ -	\$ 1,000,996	\$ -	\$ 9,650,095	\$ 11,860,055
2014	19,027,702	-	895,630	-	10,355,675	12,529,737
2013	19,893,832	-	930,668	-	11,044,556	13,196,372
2012	12,221,192	6,425,408	601,570	-	10,955,739	13,871,345
2011	6,059,400	-	909,467	6,709,659	17,007,269	14,585,046
2010	6,296,345	-	1,093,522	7,000,000	17,517,099	15,267,261
2009	3,524,357	-	513,505	7,330,000	18,002,429	15,907,119
2008	4,470,771	-	871,090	7,324,502	18,467,160	16,457,888
2007	5,442,766	-	1,323,590	-	25,993,899	17,006,081
2006	6,372,232	-	516,023	-	26,787,249	17,451,605

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

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

OPWC Loans	Notes	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 865,428	\$ -	\$ 41,563,146	1.23%	\$ 421.40
950,545	-	43,759,289	1.29%	441.23
989,641	-	46,055,069	1.41%	461.42
1,181,031	-	45,256,285	1.42%	450.81
1,269,165	-	46,540,006	1.56%	458.36
1,216,704	-	48,390,931	1.67%	476.77
1,274,956	-	46,552,366	1.60%	461.98
1,361,633	-	48,953,044	1.71%	486.38
1,256,883	-	51,023,219	1.84%	504.43
940,399	-	52,067,508	1.93%	513.13



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
2015	99,175	\$ 4,974,035,111	\$ 18,186,572	0.366%	\$ 183.38
2014	99,175	5,014,399,012	19,027,702	0.379%	191.86
2013	99,811	4,954,934,813	19,893,832	0.401%	199.32
2012	100,389	4,860,599,622	18,646,600	0.384%	185.74
2011	101,536	5,215,200,541	12,769,059	0.245%	125.76
2010	101,497	5,216,160,187	13,296,345	0.255%	131.00
2009	100,648	5,158,424,691	10,854,357	0.210%	107.84
2008	100,648	4,855,961,796	11,795,273	0.243%	117.19
2007	101,151	5,628,122,555	5,442,766	0.097%	53.81
2006	101,471	5,415,753,120	6,372,232	0.118%	62.80

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, 2015

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
Direct - Ashtabula County			
General Obligation Bonds	\$ 18,186,572	100.00%	\$ 18,186,572
OPWC Loans	133,107	100.00%	133,107
Long-term Notes	64,930	100.00%	64,930
Capital Leases	<u>163,010</u>	100.00%	<u>163,010</u>
Total Direct - Ashtabula County	<u>18,547,619</u>		<u>18,547,619</u>
Overlapping			
Cities Wholly Within the County	7,422,861	100.00%	7,422,861
Villages Wholly Within the County	3,556,897	100.00%	3,556,897
Townships Wholly Within the County	3,051,302	100.00%	3,051,302
School Districts Wholly Within the County	73,413,139	100.00%	73,413,139
Park Districts Wholly Within the County	75,000	100.00%	75,000
Cemetery Districts Wholly Within the County	35,000	100.00%	35,000
Library Districts Wholly Within the County	<u>4,257,671</u>	100.00%	<u>4,257,671</u>
Total Overlapping	<u>91,811,870</u>		<u>91,811,870</u>
Totals	<u>\$ 110,359,489</u>		<u>\$ 110,359,489</u>

Source: Ashtabula County Auditor

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

	2015	2014	2013	2012
Tax Valuation	<u>\$ 1,805,927,660</u>	<u>\$ 1,814,290,450</u>	<u>\$ 1,789,206,030</u>	<u>\$ 1,754,616,480</u>
Debt Limit (1)	<u>43,648,192</u>	<u>43,857,261</u>	<u>43,230,151</u>	<u>42,365,412</u>
General Bonded Outstanding				
General Obligation Bonds	13,941,572	14,637,702	15,358,832	6,706,192
Exempt General Obligation Bonds	4,245,000	4,390,000	4,535,000	-
Revenue Bonds	9,650,095	10,355,675	11,044,556	16,470,739
General Obligation Notes	-	-	-	6,425,408
OWDA Loans	11,860,055	12,529,737	13,196,372	13,871,345
OPWC Loans	998,535	1,057,295	1,123,784	1,342,567
503 Corporation Loan	290,486	318,152	345,545	372,666
Notes	64,930	68,810	72,428	75,802
Total	<u>41,050,673</u>	<u>43,357,371</u>	<u>45,676,517</u>	<u>45,264,719</u>
Less:				
Exempt General Obligation Bonds	4,245,000	4,390,000	4,535,000	-
Revenue Bonds	9,650,095	10,355,675	11,044,556	16,470,739
OWDA Loans	11,860,055	12,529,737	13,196,372	13,871,345
OPWC Loans	998,535	1,057,295	1,123,784	1,342,567
Notes	64,930	68,810	72,428	75,802
Amount Available in Debt Service	<u>154,010</u>	<u>166,249</u>	<u>178,243</u>	<u>438,563</u>
Amount of Debt Subject to Limit	<u>14,078,048</u>	<u>14,789,605</u>	<u>15,526,134</u>	<u>13,065,703</u>
Legal Debt Margin	<u>\$ 29,570,144</u>	<u>\$ 29,067,656</u>	<u>\$ 27,704,017</u>	<u>\$ 29,299,709</u>
Legal Debt Margin as a Percentage of the Debt Limit	67.75%	66.28%	64.08%	69.16%
Unvoted Debt Limit (2)	\$ 18,059,277	\$ 18,142,905	\$ 17,892,060	\$ 17,546,165
Amount of Debt Subject to Limit	<u>14,078,048</u>	<u>14,789,605</u>	<u>15,526,134</u>	<u>13,065,703</u>
Unvoted Legal Debt Margin	<u>\$ 3,981,229</u>	<u>\$ 3,353,300</u>	<u>\$ 2,365,926</u>	<u>\$ 4,480,462</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	22.05%	18.48%	13.22%	25.54%

- (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.

2011	2010	2009	2008	2007	2006
<u>\$ 1,878,013,470</u>	<u>\$ 1,875,582,210</u>	<u>\$ 1,856,305,370</u>	<u>\$ 1,728,893,520</u>	<u>\$ 1,823,044,860</u>	<u>\$ 1,828,832,820</u>
<u>45,450,337</u>	<u>45,389,555</u>	<u>44,907,634</u>	<u>41,722,338</u>	<u>44,076,122</u>	<u>44,220,821</u>
6,059,400	6,296,345	3,524,357	4,470,771	5,442,766	6,533,083
-	-	-	-	-	-
17,007,269	17,517,099	18,089,000	18,558,200	26,137,900	26,787,249
6,700,000	7,000,000	7,330,000	7,330,000	-	-
14,585,046	15,267,261	15,907,120	16,457,888	17,006,081	17,451,605
1,458,094	1,433,025	1,527,170	1,471,633	1,381,882	1,080,399
399,519	426,106	452,235	452,341	478,404	504,301
78,679	81,878	114,075	195,117	272,229	236,711
<u>46,288,007</u>	<u>48,021,714</u>	<u>46,943,957</u>	<u>48,935,950</u>	<u>50,719,262</u>	<u>52,593,348</u>
-	-	-	-	-	-
17,007,269	17,517,099	18,089,000	18,558,200	26,137,900	26,787,249
14,585,046	15,267,261	15,907,120	16,457,888	17,006,081	17,451,605
1,458,094	1,433,025	1,527,170	1,471,633	1,381,882	940,399
78,679	81,878	114,075	195,117	272,229	-
312,077	403,550	579,287	404,580	400,428	748,999
<u>12,846,842</u>	<u>13,318,901</u>	<u>10,727,305</u>	<u>11,848,532</u>	<u>5,520,742</u>	<u>6,665,096</u>
<u>\$ 32,603,495</u>	<u>\$ 32,070,654</u>	<u>\$ 34,180,329</u>	<u>\$ 29,873,806</u>	<u>\$ 38,555,380</u>	<u>\$ 37,555,725</u>
71.73%	70.66%	76.11%	71.60%	87.47%	84.93%
\$ 18,780,135	\$ 18,755,822	\$ 18,563,054	\$ 17,288,935	\$ 18,230,449	\$ 18,288,328
<u>12,846,842</u>	<u>13,318,901</u>	<u>10,727,305</u>	<u>11,848,532</u>	<u>5,520,742</u>	<u>6,665,096</u>
<u>\$ 5,933,293</u>	<u>\$ 5,436,921</u>	<u>\$ 7,835,749</u>	<u>\$ 5,440,403</u>	<u>\$ 12,709,707</u>	<u>\$ 11,623,232</u>
31.59%	28.99%	42.21%	31.47%	69.72%	63.56%

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>				
2015	\$ 2,660,083	\$ 2,015,589	\$ 644,494	\$ 29,700
2014	3,211,536	1,812,913	1,398,623	29,715
2013	2,730,550	1,882,451	848,099	29,695
2012	2,654,209	1,614,905	1,039,304	29,745
2011	2,231,447	1,188,826	1,042,621	29,660
2010	4,036,819	2,017,114	2,019,705	29,750
2009	2,260,550	1,736,490	524,060	29,710
2008	2,124,304	1,722,643	401,661	29,745
2007	2,420,098	1,720,260	699,838	29,755
2006	2,006,043	1,429,632	576,411	29,740
<u>Water District Fund Debt Coverage</u>				
2015	4,443,589	2,308,702	2,134,887	305,137
2014	4,155,572	2,355,491	1,800,081	304,437
2013	4,458,435	2,137,222	2,321,213	312,441
2012	4,097,744	2,196,067	1,901,677	314,514
2011	4,010,160	2,178,849	1,831,311	308,033
2010	4,252,087	2,052,189	2,199,898	304,632
2009	3,238,236	2,217,653	1,020,583	303,979
2008	3,326,833	2,221,686	1,105,147	304,148
2007	3,996,568	2,467,910	1,528,658	304,157
2006	2,850,956	1,703,371	1,147,585	304,008
<u>Geneva State Park Lodge Fund Debt Coverage</u>				
2015	1,160,327	343,405	816,922	700,900
2014	992,805	420,843	571,962	701,000
2013	540,913	320,820	220,093	1,038,269
2012	612,367	367,736	244,631	1,103,906
2011	883,175	712,434	170,741	1,104,413
2010	1,778,214	1,048,669	729,545	1,021,431
2009	663,757	544,424	119,333	1,105,903
2008	1,012,308	166,594	845,714	1,105,923
2007	575,541	94,035	481,506	1,871,358
2006	392,558	133,447	259,111	1,107,692

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

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

OWDA Loan Principal and Interest	OPWC Loan Principal and Interest	Note Principal and Interest	Total	Coverage
\$ 265,542	\$ 17,293	-	\$ 312,535	2.06
289,576	17,294	-	336,585	4.16
315,006	17,292	-	361,993	2.34
373,126	17,292	-	420,163	2.47
365,793	17,293	-	412,746	2.53
358,461	16,565	-	404,776	4.99
378,982	15,835	-	424,527	1.23
371,433	15,835	-	417,013	0.96
362,436	15,835	-	408,026	1.72
356,095	15,836	-	401,671	1.44
916,461	90,050	-	1,311,648	1.63
925,333	72,756	-	1,302,526	1.38
943,107	70,840	-	1,326,388	1.75
942,194	70,842	-	1,327,550	1.43
942,077	70,843	-	1,320,953	1.39
939,968	70,840	-	1,315,440	1.67
934,905	70,842	-	1,309,726	0.78
946,879	42,997	-	1,294,024	0.85
931,917	23,371	-	1,259,445	1.21
923,856	19,772	-	1,247,636	0.92
-	-	-	700,900	1.17
-	-	-	701,000	0.82
-	-	-	1,038,269	0.21
-	-	-	1,103,906	0.22
-	-	-	1,104,413	0.15
-	-	-	1,021,431	0.71
-	-	-	1,105,903	0.11
-	-	-	1,105,923	0.76
-	-	-	1,871,358	0.26
-	-	3,147,007	4,254,699	0.06

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)
2015	98,632	3,379,255	\$ 34,261	6.0
2014	99,175	3,390,663	34,189	7.0
2013	99,811	3,267,393	32,736	9.3
2012	100,389	3,176,046	31,637	9.3
2011	101,536	2,987,875	29,427	10.5
2010	101,497	2,897,584	28,548	12.6
2009	100,767	2,916,210	28,940	13.2
2008	100,648	2,856,031	28,376	8.0
2007	101,151	2,773,000	27,414	6.9
2006	101,471	2,696,707	26,576	6.6

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

Ashtabula County, Ohio
Principal Employers
Current Year

Employer (1)	Nature of Business (1)	2015		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center	Hospital	1,400	1	3.3%
Ashtabula County Government	Government	865	2	2.0
Cristal Global	Chemical Manufacturer	573	3	1.4
Ashtabula Area City Schools	Education	425	4	1.0
University Hospitals Geneva	Hospital	423	5	1.0
Molded Fiber Glass	Manufacturing of Composites	420	6	1.0
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	329	7	0.8
General Aluminum	Manufacturing of Aluminum Castings	300	8	0.7
Premix, Inc. / A. Schulman	Manufacturing of Reinforced Plastics	296	8	0.7
Lake Erie Correctional Institute	Prison	295	10	0.7
Total		5,326		12.6
Total Employment within the County (2)		42,370		

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

	2015	2014	2013	2012
General Government				
Legislative and Executive				
Commissioners	12.00	10.00	8.00	10.00
Auditor	20.50	20.00	20.50	18.50
Treasurer	6.50	5.50	5.50	5.50
Prosecuting Attorney	25.50	24.00	24.00	22.00
Board of Elections	6.00	6.00	6.00	6.00
Recorder	5.00	5.00	5.00	5.00
Buildings and Grounds	4.00	4.00	4.00	4.50
Data Processing	3.00	3.00	2.00	2.00
Risk Management	1.00	1.00	1.00	2.00
Planning Commission	2.00	1.00	1.00	3.00
Judicial				
Common Pleas	31.00	32.00	36.00	37.00
Eastern County Court	5.00	5.00	5.00	4.00
Western County Court	7.00	7.00	7.00	7.00
Probate Court	6.00	6.00	6.00	5.50
Juvenile Court	12.50	11.50	11.50	15.50
Clerk of Courts	16.00	16.00	16.00	12.00
Youth Detention Center	22.50	23.00	25.00	22.00
Law Library	1.00	1.00	1.00	1.00
Public Safety				
Sheriff	74.50	72.50	72.00	70.00
Probation	9.25	7.00	3.00	3.00
Emergency Management Agency	4.00	4.00	3.00	3.00
Coroner	3.75	4.50	3.50	3.50
Public Works				
Engineer	52.25	52.25	52.25	50.00
Building Department	5.00	5.00	4.00	5.00
Environmental Services	19.50	19.50	20.00	21.00
Recycling	2.00	2.00	3.00	n/a
Health				
Board of DD	140.00	139.50	140.00	166.00
Alcohol, Drug Abuse and Mental Health	8.00	6.00	5.50	7.00
Human Services				
Nursing Home	135.50	137.00	136.00	137.00
Jobs and Family Services	96.00	96.50	94.00	105.00
Children's Services	52.50	52.50	59.00	70.00
Child Support Enforcement Agency	23.00	23.00	23.00	24.00
Veteran Services	6.00	6.00	6.00	6.00
Total	817.75	808.25	808.75	853.00

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

The count is performed on July 1 each year.

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

2011	2010	2009	2008	2007	2006
10.00	10.00	10.00	12.00	13.00	8.00
18.50	17.00	20.00	18.50	15.50	16.00
5.50	4.00	5.50	7.50	7.50	7.50
22.00	22.00	23.50	23.50	22.25	20.25
6.00	4.00	10.00	8.50	8.50	10.50
5.00	4.00	5.00	5.00	5.00	5.00
4.50	4.00	4.00	6.00	6.00	6.00
2.00	4.00	4.00	4.00	5.00	4.50
2.00	2.00	2.00	2.00	2.00	2.00
3.00	2.00	2.00	3.00	3.00	3.00
37.00	32.00	34.00	0.00	0.00	0.00
4.00	4.00	6.00	0.00	0.00	0.00
7.00	5.00	7.00	0.00	0.00	0.00
5.50	5.00	6.00	8.00	8.00	6.00
15.50	14.00	14.00	22.00	21.00	20.00
14.00	14.00	15.00	17.00	17.00	14.00
21.00	21.87	21.00	17.00	16.00	16.00
1.00	1.00	1.00	1.00	1.00	1.00
70.00	58.00	81.50	88.00	87.00	88.50
3.00	3.00	4.00	4.00	4.00	3.00
3.00	3.00	3.00	3.00	4.00	4.00
3.50	2.00	4.00	4.50	4.50	4.00
50.00	46.00	55.00	63.50	64.50	60.75
5.00	4.00	4.00	6.00	6.00	6.00
21.00	20.00	18.00	13.00	13.00	13.50
n/a	3.00	3.00	3.00	3.00	3.50
166.00	143.00	165.00	168.00	166.00	150.00
7.00	7.00	7.00	7.50	7.00	4.00
137.00	176.00	181.00	205.00	193.00	179.50
105.00	113.00	122.00	135.00	137.50	139.00
70.00	64.00	72.00	79.50	79.00	78.00
24.00	26.00	27.00	29.00	29.00	30.00
6.00	4.00	6.00	7.50	7.50	7.50
854.00	841.87	942.50	971.50	955.75	911.00

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

	2015	2014	2013	2012
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	563	432	502	515
Auditor				
Number of real estate transfers	4,866	4,305	4,560	4,679
Number of parcels	81,807	80,072	80,222	80,382
Number of checks issued	20,924	25,327	21,114	25,684
Number of direct deposits / EFTs	29,404	28,494	28,697	26,538
Treasurer				
Number of parcels collected	69,698	70,275	69,726	69,742
Return on portfolio	\$ 393,670	\$ 358,422	\$ 391,140	\$ 365,682
Average Interest Rate	0.66%	0.60%	0.67%	0.63%
Board of Elections				
Number of registered voters	58,189	61,332	60,715	64,651
Number of voters last general election	27,578	27,303	20,985	43,745
Percentage of register voters that voted	47%	45%	35%	68%
Recorder				
Number of deeds recorded	4,997	4,530	4,674	4,760
Number of mortgages recorded	7,769	7,412	8,984	7,505
Number of leases recorded	318	496	1,274	1,646
Number of liens recorded	502	468	491	769
Miscellaneous documents recorded	299	279	277	230
UCC Financing Statements	91	85	93	n/a
Soldiers' Discharges	4	5	10	n/a
Judicial				
Common Pleas Courts				
Number of civil cases filed	754	842	932	1,082
Number of criminal cases filed	742	775	674	802
Number of domestic cases filed	447	457	431	486
Eastern County Court				
Number of civil cases filed	379	444	407	573
Number of criminal cases filed	653	728	623	663
Number of traffic cases	1,968	1,710	2,358	3,154
Western County Court				
Number of civil cases filed	515	507	639	688
Number of criminal cases filed	935	1,026	1,098	1,108
Number of traffic cases	2,697	2,400	2,011	2,454

2011	2010	2009	2008	2007	2006
508	526	644	629	662	746
4,369	4,528	3,627	4,064	4,571	5,168
80,670	81,792	81,751	81,737	81,634	81,270
32,517	32,144	37,694	37,856	52,463	56,602
23,690	24,172	21,944	16,661	4,589	n/a
68,446	66,097	68,600	65,298	66,131	65,821
\$ 430,935	\$ 182,853	\$ 340,793	\$ 1,399,780	\$ 2,842,752	\$ 2,636,023
0.74%	0.40%	0.73%	2.05%	4.75%	4.74%
62,534	65,801	64,674	64,209	60,432	62,265
30,931	30,902	28,153	45,817	19,416	35,197
49%	47%	44%	71%	32%	57%
4,487	5,214	4,146	4,602	5,254	6,008
6,796	9,354	7,377	8,747	11,079	13,828
607	589	345	2,447	723	1,570
638	681	525	653	728	667
215	317	272	305	320	309
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
1,179	1,352	1,386	1,633	1,554	n/a
506	461	458	511	470	n/a
486	533	517	489	521	n/a
702	684	709	755	734	n/a
592	555	693	766	715	n/a
2,238	2,274	2,602	3,497	3,429	n/a
803	840	840	1,012	888	n/a
1,120	1,105	1,105	1,217	1,358	n/a
2,071	2,906	2,906	3,370	3,672	n/a

(Continued)

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

	2015	2014	2013	2012
Public Works				
Engineer				
Miles of roads resurfaced				
Hot Mix	9.20	6.49	7.99	6.38
Cold Mix	11.99	13.08	14.89	14.35
Chip and Seal	18.55	19.14	18.85	22.46
Number of bridges and culverts replaced/improved	18	16	17	27
Number of signs and markers erected	673	1,041	1,001	1,040
Health				
Board of DD				
Number of students enrolled				
Early intervention program	44	54	103	96
Preschool	24	22	23	16
School age	89	86	85	78
Dog and Kennel				
Regular Tags Issued	9,977	9,722	10,294	10,520
Permanent Tags Issued	27	33	n/a	n/a
Dangerous Dog Tags Issued	2	1	n/a	n/a
Service Dog Tags Issued	0	12	n/a	n/a
Kennel Tags Issued	235	264	n/a	n/a
Number of Kennels	18	22	19	20
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	145	141	141	113
Prisoners booked	1,844	1,691	3,562	1,678
Prisoners released	1,840	1,689	1,768	1,668
Enforcement				
Number of incidents reported	14,782	9,608	14,621	9,599
Number of citations issued	566	384	495	1,953
Number of papers served	5,454	4,504	4,937	440
Coroner				
Number of deaths reported	759	580	688	661
Number of deaths investigated	324	276	297	291
Number of autopsies performed	25	27	37	39
Number of toxicologies performed	19	n/a	n/a	n/a
Building Department				
Number of residential permits issued	1,093	1,235	1,350	1,386
Number of commercial permits issued	1,380	667	695	631
Number of manufactured home permits issued	1	13	15	27
Number of inspections performed	3,520	2,657	3,010	3,937

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

2011	2010	2009	2008	2007	2006
14.19	9.71	3.42	1.65	5.35	6.40
13.61	13.40	12.60	11.80	14.25	14.89
23.55	25.55	28.18	31.08	35.84	41.97
27	26	20	21	17	9
967	959	1,097	788	1,453	1,338
103	90	89	64	66	55
15	16	18	12	16	16
71	73	69	72	73	74
10,542	10,859	11,293	11,392	11,336	11,426
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
83	87	63	63	68	71
97	85	81	95	108	n/a
1,591	1,873	1,792	2,107	2,207	n/a
1,556	1,891	198	2,142	2,218	n/a
7,335	19,345	18,865	23,347	20,227	n/a
351	2,063	1,862	3,669	2,212	n/a
556	4,532	4,702	2,245	6,110	n/a
764	677	704	703	n/a	n/a
310	303	268	n/a	n/a	n/a
39	54	57	57	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
1,474	1,406	1,247	1,655	1,863	2,301
640	663	651	596	660	606
18	n/a	n/a	n/a	n/a	n/a
4,448	4,782	4,463	5,004	5,701	6,476

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

	2015	2014	2013	2012
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	14,074	14,074	14,074	14,074
Auditor				
Administrative office space	2,645	2,645	2,645	2,645
Treasurer				
Administrative office space	1,258	1,258	1,258	1,258
Prosecuting Attorney				
Administrative office space	4,639	4,639	4,639	4,639
Board of Elections				
Administrative office space	1,645	1,645	1,645	1,645
Voting Machines	140	140	140	140
Recorder				
Administrative office space	1,818	1,818	1,818	1,818
Buildings and Grounds				
Administrative office space	1,397	1,397	1,397	1,397
Data Processing				
Administrative office space	1,801	1,801	1,801	1,801
Office Services				
Administrative office space	n/a	n/a	n/a	n/a
Judicial				
Common Pleas Court				
Number of court rooms	3	3	3	3
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	1	1	1	1
Clerk of Courts				
Administrative office space	3,042	3,042	3,042	3,042
Law Library				
Administrative office space	1,294	1,294	1,294	1,294
Public Safety				
Sheriff				
Jail capacity	145	145	145	112
Number of patrol vehicles	49	50	48	48
Probation				
Number of vehicles	3	1	1	1

2011	2010	2009	2008	2007
14,074	14,074	14,074	14,074	14,074
2,645	2,645	2,645	2,645	2,645
1,258	1,258	1,258	1,258	1,258
4,639	4,639	4,639	4,639	4,639
1,645	1,645	1,645	1,645	1,645
140	140	140	140	140
1,818	1,818	1,818	1,818	1,818
1,397	1,397	1,397	1,397	1,397
1,801	1,801	1,801	1,801	1,801
n/a	n/a	n/a	1,973	1,973
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
112	112	112	112	112
44	44	56	56	51
1	1	1	1	1

(Continued)

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

	2015	2014	2013	2012
Emergency Management Agency				
Number of emergency response vehicles	4	4	4	4
Coroner				
Number of emergency response vehicles	2	3	3	3
Public Works				
Engineer				
Centerline miles of roads	375.40	346.70	347.40	347.40
Number of bridges	377	387	414	414
Number of culverts	528	518	493	493
Number of vehicles	59	65	59	59
Health				
Board of DD				
Number of facilities	3	1	1	1
Number of buses	29	27	26	26
Human Services				
Jobs and Family Services				
Administrative office space	37,336	37,336	25,870	25,870
Number of vehicles	12	13	12	12
Children's Services				
Administrative office space	23,814	23,814	23,814	23,814
Number of vehicles	6	6	12	12
Veteran Services				
Number of vehicles	4	1	1	1
Community and Economic Development				
Number of related infrastructure projects	1	6	6	6

(1) Information prior to 2007 is not available.

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

2011	2010	2009	2008	2007
3	3	3	3	4
2	2	2	2	2
347.40	347.40	345.97	347.01	347.76
414	415	415	415	415
493	493	493	488	491
51	51	29	29	26
1	1	1	1	1
23	23	22	22	21
25,870	25,870	25,870	25,870	25,870
14	14	14	14	13
23,814	23,814	23,814	23,814	23,814
9	9	10	10	10
1	1	3	3	3
7	7	11	7	5

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Dave Yost • Auditor of State

BELLAIRE PARK DISTRICT

BELMONT COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 16, 2016**