



OHIO AUDITOR OF STATE
KEITH FABER



**ASHTABULA COUNTY
DECEMBER 31, 2021**

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ASHTABULA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Developmental Disabilities:</i>				
Medical Assistance Programs: Medicaid Assistance Claiming (MAC) - Title XIX	93.778	FY 21		\$274,442
Social Services Block Grant - Title XX	93.667	MR-04 (19-21)		68,344
Subtotal Social Services Block Grant - Title XX				\$342,786
Subtotal - Ohio Department of Jobs & Family Services and the Ohio Department of Developmental Disabilities				\$342,786
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health & Addiction Services:</i>				
HEALing Communities Study	93.279	OSU PO-1000101780-21 OSU PO-1000101780-22		11,226 11,226
Subtotal HEALing Communities Study				22,452
SAMHSA COVID-19 Crisis	93.665	1H79FG000645-01-21 1H79FG000645-01-22		27,500 27,500
Subtotal SAMHSA COVID-19 Crisis				55,000
Social Services Block Grant - Title XX	93.667	FY 21 FY 22		34,738 41,405
Subtotal Social Services Block Grant - Title XX				76,143
Community Mental Health Block Grant	93.958	FY 21 FY 22		48,205 34,100
Subtotal Community Mental Health Grant				82,305
Prevention and Treatment of Substance Abuse: Federal Per Capita Prevention	93.959	FY 21		14,867
Federal Per Capita Treatment		FY 22		38,321
Federal Per Capita Treatment		FY 21		56,314
Federal Per Capita Treatment		FY 22		71,284
SUD Women's Grant		FY 21	\$131,857	131,857
SUD Women's Grant		FY 22	65,928	65,928
Subtotal - Prevention and Treatment of Substance Abuse			197,785	378,571
Subtotal - Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health & Addiction Services			197,785	614,471
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
<i>Direct Funding:</i>				
COVID-19 - Provider Relief Fund for Coronavirus	93.498	FY21		812,776
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Child Welfare Services	93.645	JFSCCW21 JFSCCW2		61,289 20,019
Subtotal Child Welfare Services				81,308
Temporary Assistance for Needy Families	93.558	JFSCTF20 JFSCTF21 JFSCTF20 JFSCTF21 JFSCTF22 JFSCNF21 JFSSTF21B JFSSTF22B		23,603 8,896 131,889 2,779,967 88,493 261,647 (8,049) (4,145)
Subtotal - Temporary Assistance for Needy Families				3,282,301

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

(Continued)

ASHTABULA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Title IV E Foster Care	93.658	G-2021-06-0046-21 G-2021-06-0046-22 JFSCFC21 JFSCFC22 JFSFP920 -21 JFSFP920 -22		\$440,732 645,190 268,836 78,553 1,069,360 251,690
Subtotal - Title IV E Foster Care				2,754,361
Title IV E Adoption Assistance	93.659	JFSCAA21 JFSCAA22 JFSFP887 - 21 JFSFP887 - 22		449,172 245,545 580 351
Subtotal - Title IV E Adoption Assistance				695,648
Promoting Safe and Stable Families	93.556	JFSCMC21 JFSCPF21 JFSCMC22 JFSCPF22		5,874 68,856 1,763 14,877
Subtotal - Promoting Safe and Stable Families				91,370
Elder Abuse Prevention Intervention	93.747	JFSCEA21		37,106
Chafee Foster Care Independence Program	93.674	JFSCIL21S JFSCIL21 JFSCIL22		59,412 24,946 17,017
Subtotal - Chafee Foster Care Independence Program				101,375
Child Care and Development Block Grant	93.575	JFSCCD21		121,455
Child Support Enforcement	93.563	JFSFCS211 JFSCCS21 JFSCCS22		572 700,954 263,197
Subtotal - Child Support Enforcement			127,734 19,781	964,723
Child Support Enforcement Research	93.564	JFSCCE21A	3,758	3,758
Children's Health Insurance Program (CHIP)	93.767	MCDFSH21 MCDFSH21CV		17,798 1,036
Subtotal - CHIP				18,834
Medicaid Cluster	93.778	MCDFMT21 MCDFMT22 MCDFMT21 MCDFMT22 MCDFMP21 MCDFMP22		16,747 14,184 1,428,698 366,318 (386) (155)
Subtotal - Medicaid Cluster				1,825,406
Social Services Block Grant - Title XX	93.667	JFSCSS21 JFSCSS22 JFSCTX21 JFSCTX22		178,626 40,152 676,315 1,316
Subtotal - Social Services Block Grant - Title XX				896,409
Subtotal - Ohio Department of Jobs and Family Services				
				10,874,054
<i>Passed Through the Ohio Department of Aging; Passed through District XI Area Agency on Aging:</i>				
Special Programs for the Aging - Title III - B	93.044	FY21		37,472
<i>Passed Through the Ohio University:</i>				
State Targeted Response to the Opioid Crisis Grant	93.788	FY21 FY22		88,850 118,131
Subtotal - State Targeted Response to the Opioid Crisis Grant				206,981
HRSA Grant - Grantee Ohio University	93.912	HRSA-18-116 - FY21 HRSA-18-116 - FY22		21,521 45,175
Subtotal - HRSA Grant - Grantee Ohio University				66,696
Total U.S. Department of Health & Human Services			349,058	12,955,236

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

(Continued)

ASHTABULA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>				
<i>Direct Funding:</i>				
Shelter Care Plus (SPC) Program	14.238	OH-0202L5E071811-21 OH-0202L5E071811-22		\$135,399 180,030
Subtotal - Shelter Care Plus Program				315,429
<i>Passed Through Ohio Department of Development -</i>				
Community Development Block Grant - Small Cities	14.228	B-F-19-1AD-1		302,872
Community Development Block Grant - Critical Infrastructure		B-X-19-1AD-1		417,975
Community Development Block Grant - Critical Infrastructure		B-X-19-1AD-2		86,665
Community Development Block Grant - CHIP		B-C-19-1AD-2		341,743
Subtotal - CDBG Small Cities				1,149,255
Community Housing Improvement Program CHIP - Home	14.239	B-C-19-1AD-1		133,833
Total U.S. Department of Housing & Urban Development				1,598,517
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Supplemental Food Assistance Program				25,779
Administrative Matching Grants	10.561	JFSCF521		5,881
		JFSCF522		5,964
		JFSCF121		40,581
		JFSCF122		(10,481)
		JFSSFB21B		(2,577)
		JFSSFB22B		125,469
		JFSCFB21		75,590
		JFSCFB22		35,509
		JFSCFJ21		31,630
		JFSCFA21		
Subtotal - Supplemental Food Assistance				333,345
Total U.S. Department of Agriculture				333,345
<u>U.S. DEPARTMENT OF ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through Ohio Secretary of State:</i>				
HAVA Election Security Grant	90.404	N/A		18,876
Total U.S. Department of Election Assistance Commission				18,876
<u>U.S. DEPARTMENT OF LABOR:</u>				
<i>Passed Through Workforce Investment Act - Area 19 Northeast Ohio Consortium Council of Governments</i>				
Unemployment Insurance	17.225	PY20 RESEA Program PY21 RESEA Program		28,377 16,690
Subtotal - Unemployment Insurance				45,067
<i>Workforce Investment Act Cluster:</i>				
Workforce Investment Act -- Adult Programs	17.258	WIOA Adult Program		296,181
Workforce Investment Act -- Youth Activities	17.259	PY19 CCMEP PY20 CCMEP		175,231 84,613
Subtotal - Workforce Investment Act - Youth Activities				259,844
Workforce Investment Act -- Dislocated Workers	17.278	WIOA DWP		155,268
	17.278	FFY21 BSR		10,411
Subtotal - WIA Cluster				165,679
Total U.S. Department of Labor				766,771

(Continued)

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

ASHTABULA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF TREASURY:</u>				
<i>Direct Funding:</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	42 U.S.C. § 802 and 42 U.S.C. § 803		\$38,979
<i>Passed Through the Ohio Office of Budget and Management (OBM) Coronavirus Relief Fund</i>				
COVID-19 Relief via House Bill 481 & 614	21.019	House Bill 481 & 614		338,557
Total U.S. Department of Treasury				377,536
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Federal Transit Administration				
<i>Passed Through the Ohio Department of Transportation</i>				
<i>Formula Grants for Rural Areas</i>				
Rural Transit Operating	20.509	RPTF-4125-005-201		145,245
Rural Transit Capitalized Maintenance	20.509	RPTM-0125-005-201		148,216
COVID - 19 Rural Areas CARES ACT	20.509	CARE-4125-024-211		794,689
Subtotal - Federal Transit Administration				1,088,150
Total U. S. Department of Transportation				1,088,150
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency: Homeland Security Cluster</i>				
Homeland Security Grant Program	97.067	EMW-2018-SS-00038		41,673
COVID-19 Public Assistance Grant Program	97.036	FEMA-DR-4507		14,768
Emergency Management Performance Grant - 2019 SUPPLEMENTAL	97.042	EMC-2019-EP-00005		6,478
Emergency Management Performance Grant - 2021		EMC-2021-EP-00002		122,440
Subtotal - Emergency Management Performance Grant				128,918
Total U. S. Department of Homeland Security				185,359
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Special Education-Grants for Infants and Families (Early Intervention Part C)	84.181	H181A190024		35,818
Total U.S. Department of Education				35,818
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
<i>Direct Funding</i>				
Mental Health Court Justice Assistance	16.580	2019-JG-D02-00111		57,712
Drug Court Enhancement Project	16.580	2019-DC-BX-0009		63,009
Subtotal - Mental Health and Drug Court				120,721
<i>Passed Through the Supreme Court of Ohio</i>				
Ohio Family Drug Court Statewide System Reform Program	16.585	D-1819-08-0515A1-21 D-1819-08-0515A1-22		28,599
				57,687
				86,286
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>				
Crime Victims Assistance Program (VOCA)	16.575	2121-VOCA-134152037		48,628
<i>Passed Through the Ohio Department of Justice:</i>				
Edward Byrne Memorial Justice Assistant Grant Program	16.738	2017-JG-A01-V6720 2018-JG-A02-6720F 2019-DL-LEF-5789 2020-DL-LEF-5789 2020-RO-ETF-R550		53,314
				8,064
				11,851
				4,450
				18,265
Subtotal - Edward Byrne Memorial Justice Assistant Grant Program				95,944
Equitable Sharing Agreement	16.922	N/A		47,367
Total U.S. Department of Justice				398,946
Totals			\$349,058	\$17,758,554

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

ASHTABULA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Ashtabula County (the County) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

NOTE E – REVOLVING LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

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

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

ASHTABULA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

AL Number	Program/Cluster Name	Outstanding Balance at December 31, 2021
11.307	Economic Adjustment Assistance	*\$1,190,952
10.767	Intermediary Relending Program	*\$532,796
10.769	Rural Business Enterprise Grant	*\$155,109

*Loan balances as of September 30, 2021.

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

The current cash balance on the County's local program income account as of December 31, 2021 are \$203,014 for the CDBG Revolving Loan fund and \$77,317 for the CDBG/HOME Revolving Loan Fund.

NOTE G - MATCHING REQUIREMENTS

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

NOTE H – WORKFORCE INVESTMENT ACT

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

NOTE I - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2021, the County made allowable transfers of \$677,630 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$3,282,301 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2021 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 3,959,931
Transfer to Social Services Block Grant	<u>(677,630)</u>
Total Temporary Assistance for Needy Families	<u>\$ 3,282,301</u>

ASHTABULA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE J – EXPENSES REPORTED IN PRIOR REPORTING PERIOD

During the calendar year, the County Board of Developmental Disabilities received a Cost Report MAC Settlement for the 2016 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$16,260. The Cost Report MAC settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid Services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting period and the liability was invoiced by the Ohio Department of Developmental Disabilities.

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

Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 19, 2022, wherein we noted other auditors audited the financial statements of the Ashtabula County 503 Corporation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio

September 19, 2022

OHIO AUDITOR OF STATE KEITH FABER



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

Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ashtabula County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Ashtabula County's major federal programs for the year ended December 31, 2021. Ashtabula County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Ashtabula County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County's basic financial statements include the operations of Ashtabula County 503 Corporation, which expended \$2,358,640 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards during the year ended 2021. Our audit, described in the "Opinion on Each Major Federal Program," does not include the operations of Ashtabula County 503 Corporation because the Ashtabula County 503 Corporation is legally separate from the primary government this report addresses and because they engaged other auditors to perform an audit of compliance in accordance with the Uniform Guidance.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Ashtabula County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated September 19, 2022, we noted other auditors audited the financial statements of the Ashtabula County 503 Corporation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 19, 2022

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ASHTABULA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Title/AL Numbers: ➤ Medicaid - 93.778 ➤ Child Support Enforcement - 93.563 ➤ Adoption Assistance - 93.659 ➤ Coronavirus Relief Fund - 21.019 ➤ Provider Relief Fund - 93.498
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

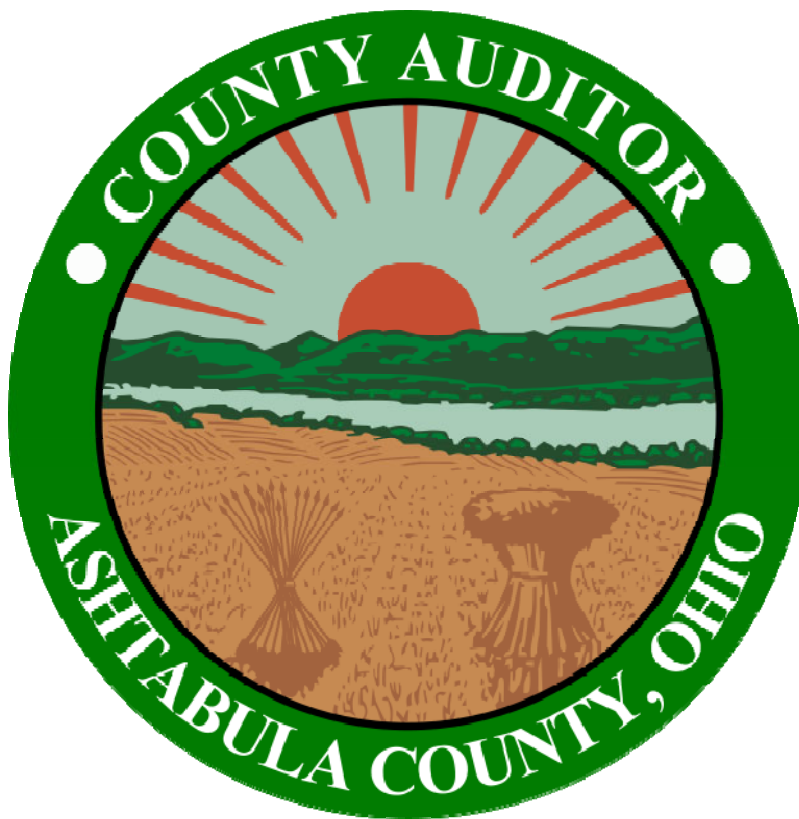
None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

ASHTABULA COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021



David Thomas
County Auditor

Prepared by The Ashtabula County Auditor's Office

Ashtabula County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021

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COUNTY OF ASHTABULA

David Thomas, Auditor

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

September 19, 2022

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

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

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2021. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and results of operations of the County.

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

Keith Faber, Auditor of State, has issued an unqualified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2021. The independent auditor's report is located at the front of the financial section of this report.

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

The Reporting Entity

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

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

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

The County Risk Sharing Authority, Inc., (CORSA) and the County Employee Benefits Consortium of Ohio, Inc.(CEBCO) are shared risk pools described in Note 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 20 to the basic financial statements. The County also participates in the EASTGATE Regional Council of Governments, Northeast Ohio Community Alternative Program Facility (NEOCAP), the Family and Children First Council, Northeast Ohio Consortium Council of Governments (NOC COG), PartnerSolutions, and North East Ohio Network (N.E.O.N.) described in Note 21 to the Basic Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

The County and the Form of Government

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2021 saw many changes to the public officials in office with new office holders taking the seats of Clerk of Courts, Prosecutor, Sheriff, State Senator, Judge of the Court of Common Pleas, and State Representative.

Local Economy

Some of Ashtabula County's largest employers include Ashtabula County Medical Center with Glenbeigh Hospital, Ashtabula County Government, Molded Fiber Glass, Cabinetworks, Ineos, Ashtabula Area City Schools, Honeywell, Premix, General Aluminum, and the Lake Erie Correctional Institute.

According to the 2021 U.S Census Bureau, Ashtabula County's population is estimated to be 97,337, which represents a .2% percent decrease from the 2020 Census of 97,574. Per the Ohio Department of Job and Family Services the labor force was 43,322 in 2021 with an average unemployment rate of 6 percent. The unemployment rate for 2020 was 8.1 percent.

Tourism has become a larger part of the economy since 2007. Tourism is emerging as one of Ashtabula County's best prospects for sustained economic recovery in the current recession. The poor economy has forced people to look at places closer to home or less expensive vacations. Local wineries, lodging facilities and tourism destinations such as Geneva-on-the-Lake have seen an increase in business over the past years. According to the Ashtabula County Convention and Visitors Bureau, tourism generated \$520.7 million in sales for Ashtabula County in 2019. Payroll was \$80.3 million with 3,536 employees. Tourism is expected to have increased in 2020 due to the COVID-19 pandemic and the limitations on travel, causing many visitors to select Ashtabula County instead of more distant options.

A large part of the tourism industry is related to the production of wine. The grape and wine industry is a dynamic part of northeast Ohio's agriculture industry in the Grand River Valley with 1,300 acres of grape vineyards and over 31 wineries in the counties of Ashtabula, Lake and Geauga. Ashtabula County has 20 of those wineries. Ohio's largest grape growing region is located in Harpersfield, Ashtabula County, Ohio. Estimated sales for Wine in the Northeast Ohio Region exceed \$10 million. Jobs and the peripheral tourism activities add to the economy.

COVID-19's economic impact on Ashtabula County still has yet to be seen for the long term, and even short term, changes. The County Sales Tax saw an increase of over 13% during the 2021 year in addition to a real estate market witnessing strong growth and competition. No large and medium sized businesses of note permanently closed during the 2021 year. One large hotel of note finished completion at the end of 2021 in the Austinburg Township area, in addition to plant expansion projects occurring at several of the large manufacturing centers.

Future Outlook and Major Initiatives

The full market introduction of the Risberg Pipeline was delayed during COVID-19 with several construction projects that planned to fully utilize the natural gas put on hold. The pipeline will deliver natural-gas to a significantly larger network of customers and increase capacity for current manufacturing, residential, and commercial users. New industries and customers are expected to take advantage of this increase in supply for their production capabilities.

One such company that has continued work on a major investment is the Petmin USA Pig Iron Plant in the city of Ashtabula. This manufacturing facility will be the world leader in production of pig iron, a necessary ingredient for many metal and iron processes. The plant is expected to generate \$474 million in local investment with construction estimates of 650 jobs and 100 permanent positions. The plant was scheduled to begin construction in 2020, however due to permitting issues this has been delayed to 2022.

In December of 2019 the SPIRE Sports Facility was sold from founder and owner Roni Lee LLC to Baltimore-based Axxella under the name Geneva Owners LLC. The new ownership has expanded SPIRE's offerings in 2021 despite the pandemic and have engaged in construction and land acquisitions to grow the organization. This includes plans for hotels, restaurants, and a large growth in their student offerings for the SPIRE Academy.

Acknowledgements

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

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

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

Sincerely,



David Thomas
Ashtabula County Auditor

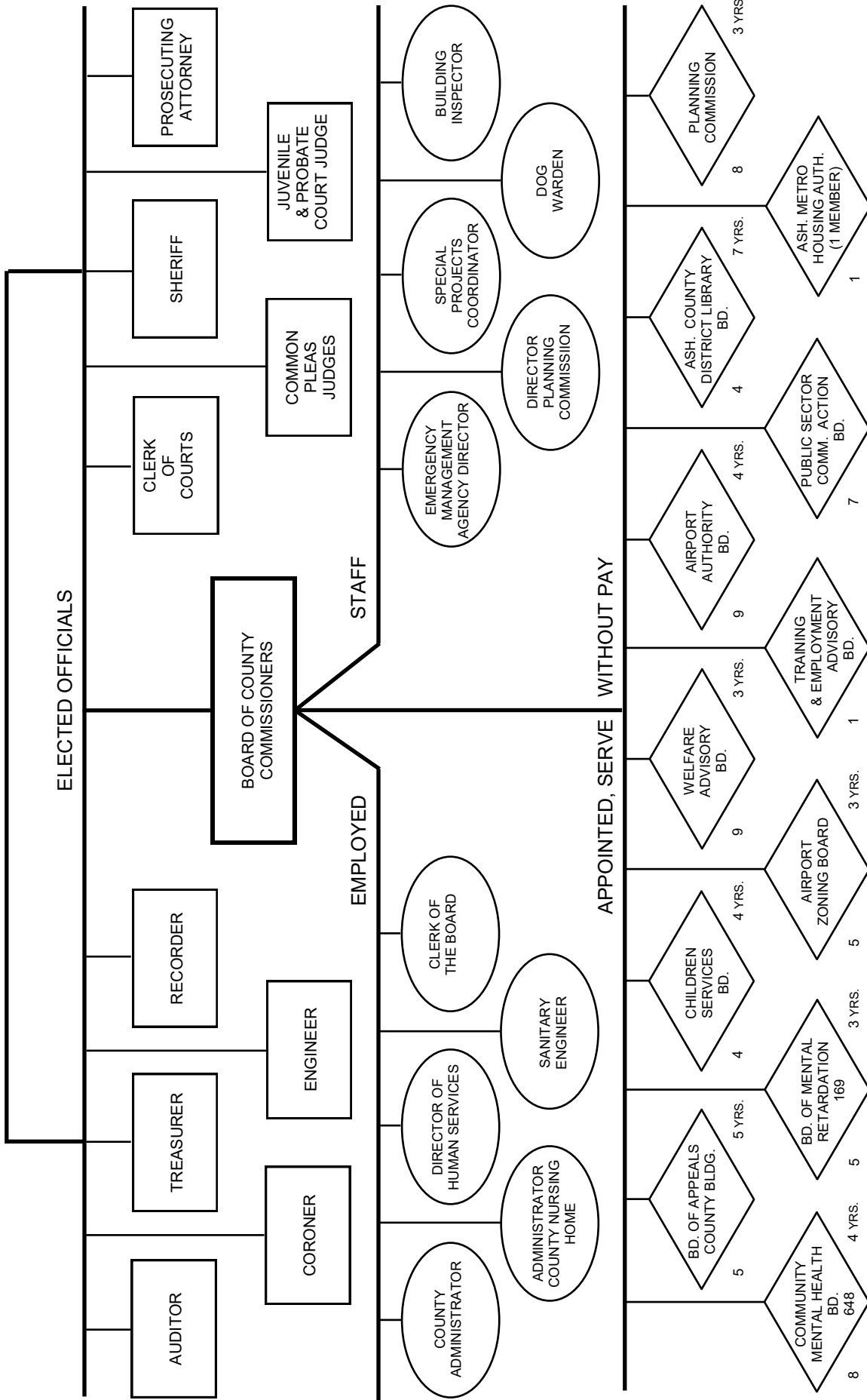
Ashtabula County, Ohio
Elected Officials
December 31, 2021

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

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY



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

FINANCIAL SECTION

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio as of December 31, 2021, 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, Nursing Home, and American Rescue Plan Act funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Ashtabula County 503 Corporation, which represent 3 percent, 8 percent, and 0.7 percent, respectively, of the assets, fund balance, and revenues of the Remaining Fund Information as of December 31, 2021, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Ashtabula County 503 Corporation, are based solely on the report of other auditors.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 26 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

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

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated September 19, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

September 19, 2022

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

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, 2021. 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 2021 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2021 by \$201,100,792. Governmental activities' unrestricted net position is a deficit of \$7,545,985, primarily due to the net pension liability recorded under GASB Statement No. 68. The County's total net position increased by \$42,923,617 from December 31, 2020's net position.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$71,139,915, an increase of \$8,904,332 from the prior year's balance. Of this amount, \$7,138,213 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 \$15,583,698 which represents a 15.22% increase from the prior year's balance and represents 21.91% 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, 2021

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

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

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

Fund Financial Statements

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

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

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

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

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

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

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Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2021 compared to 2020.

(Table 1)
Net Position

	Governmental Activities 2021	Business-type Activities 2021	Governmental Activities 2020	Business-type Activities 2020	Total 2021	Total 2020
Assets:						
Current and other assets	\$ 120,857,937	\$ 16,428,309	\$ 97,273,539	\$ 14,384,594	\$ 137,286,246	\$ 111,658,133
Capital assets, net	<u>151,437,053</u>	<u>35,736,067</u>	<u>151,422,652</u>	<u>37,177,587</u>	<u>187,173,120</u>	<u>188,600,239</u>
Total assets	<u>272,294,990</u>	<u>52,164,376</u>	<u>248,696,191</u>	<u>51,562,181</u>	<u>324,459,366</u>	<u>300,258,372</u>
Deferred outflows of resources						
Unamortized deferred charges	467,953	31,641	530,951	42,490	499,594	573,441
Pension	4,648,474	146,737	6,868,831	242,215	4,795,211	7,111,046
OPEB	<u>1,891,177</u>	<u>61,105</u>	<u>4,681,871</u>	<u>166,182</u>	<u>1,952,282</u>	<u>4,848,053</u>
Total deferred outflows of resources	<u>7,007,604</u>	<u>239,483</u>	<u>12,081,653</u>	<u>450,887</u>	<u>7,247,087</u>	<u>12,532,540</u>
Liabilities:						
Other liabilities	15,806,789	761,557	6,141,666	653,253	16,568,346	6,794,919
Long-term liabilities:						
Due within one year	2,842,388	1,667,187	2,832,282	1,641,888	4,509,575	4,474,170
Net pension liability	31,547,926	978,857	42,214,178	1,326,679	32,526,783	43,540,857
Net OPEB liability	-	-	29,244,940	919,090	-	30,164,030
Other amounts	<u>18,565,116</u>	<u>12,772,682</u>	<u>20,204,218</u>	<u>14,137,502</u>	<u>31,337,798</u>	<u>34,341,720</u>
Total liabilities	<u>68,762,219</u>	<u>16,180,283</u>	<u>100,637,284</u>	<u>18,678,412</u>	<u>84,942,502</u>	<u>119,315,696</u>
Deferred inflows of resources						
Property taxes	17,322,443	-	16,681,480	-	17,322,443	16,681,480
Pension	15,416,363	466,402	12,547,057	342,403	15,882,765	12,889,460
OPEB	<u>12,078,123</u>	<u>379,828</u>	<u>5,564,673</u>	<u>162,428</u>	<u>12,457,951</u>	<u>5,727,101</u>
Total deferred inflows of resources	<u>44,816,929</u>	<u>846,230</u>	<u>34,793,210</u>	<u>504,831</u>	<u>45,663,159</u>	<u>35,298,041</u>
Net position:						
Net investment in capital assets	133,534,689	21,320,269	132,021,500	21,520,777	154,854,958	153,542,277
Restricted	39,734,742	1,242,175	26,016,997	1,207,313	40,976,917	27,224,310
Unrestricted (deficit)	<u>(7,545,985)</u>	<u>12,814,902</u>	<u>(32,691,147)</u>	<u>10,101,735</u>	<u>5,268,917</u>	<u>(22,589,412)</u>
Total net position	<u>\$ 165,723,446</u>	<u>\$ 35,377,346</u>	<u>\$ 125,347,350</u>	<u>\$ 32,829,825</u>	<u>\$ 201,100,792</u>	<u>\$ 158,177,175</u>

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

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

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

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

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

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

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

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

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$201,100,792 (\$165,723,446 in governmental activities and \$35,377,346 in business-type activities) as of December 31, 2021. This is an increase from the previous year of \$42,923,617 indicating an increase of the County's financial position in 2021. The increase in net position is due to a decrease in the net pension and net OPEB liabilities.

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

A balance of \$40,976,917 represents resources that are subject to restrictions on how they can be used. The remaining balance of net position is an unrestricted balance of \$5,268,917.

Table 2 shows the changes in net position for 2021 and 2020 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, 2021

(Table 2)
Changes in Net Position

	Governmental Activities 2021	Business-type Activities 2021	Governmental Activities 2020	Business-type Activities 2020	Total 2021	Total 2020
Revenues:						
Program revenues:						
Charges for services and sales	\$ 14,763,367	\$ 8,270,585	\$ 13,860,953	\$ 7,569,613	\$ 23,033,952	\$ 21,430,566
Operating grants and contributions	47,483,786	1,589,014	46,548,035	397,761	49,072,800	46,945,796
Capital grants and contributions	-	40,258	451,489	586,486	40,258	1,037,975
Total program revenues	<u>62,247,153</u>	<u>9,899,857</u>	<u>60,860,477</u>	<u>8,553,860</u>	<u>72,147,010</u>	<u>69,414,337</u>
General revenues:						
Property taxes	17,808,759	-	16,942,643	-	17,808,759	16,942,643
Sales taxes	13,592,358	-	12,190,522	-	13,592,358	12,190,522
Grants and entitlements	4,316,091	-	3,777,682	-	4,316,091	3,777,682
Investment earnings	(164,439)	3,362	722,495	24,366	(161,077)	746,861
Other taxes	1,760,719	50,000	1,285,819	50,000	1,810,719	1,335,819
Miscellaneous	2,864,131	858,816	3,438,688	241,578	3,722,947	3,680,266
Total general revenues	<u>40,177,619</u>	<u>912,178</u>	<u>38,357,849</u>	<u>315,944</u>	<u>41,089,797</u>	<u>38,673,793</u>
Total revenues	<u>102,424,772</u>	<u>10,812,035</u>	<u>99,218,326</u>	<u>8,869,804</u>	<u>113,236,807</u>	<u>108,088,130</u>
Expenses:						
Program expenses:						
Legislative and executive	8,157,049	-	12,961,087	-	8,157,049	12,961,087
Judicial	4,014,694	-	7,574,044	-	4,014,694	7,574,044
Public safety	5,384,622	-	13,958,577	-	5,384,622	13,958,577
Public works	5,827,393	-	8,799,514	-	5,827,393	8,799,514
Health	13,450,386	-	13,547,856	-	13,450,386	13,547,856
Human services	23,787,050	-	34,305,670	-	23,787,050	34,305,670
Conservation and recreation	290,509	-	224,599	-	290,509	224,599
Interest and fiscal charges	315,195	-	639,366	-	315,195	639,366
Business-type activities:						
Sewer	-	2,380,773	-	3,035,453	2,380,773	3,035,453
Water	-	4,564,416	-	4,575,451	4,564,416	4,575,451
Geneva State Park Lodge	-	2,141,103	-	1,156,434	2,141,103	1,156,434
Total expenses	<u>61,226,898</u>	<u>9,086,292</u>	<u>92,010,713</u>	<u>8,767,338</u>	<u>70,313,190</u>	<u>100,778,051</u>
Change in net position before transfers & contributions	41,197,874	1,725,743	7,207,613	102,466	42,923,617	7,310,079
Transfers & contributions	(821,778)	821,778	(1,864,007)	1,864,007	-	-
Change in net position	40,376,096	2,547,521	5,343,606	1,966,473	42,923,617	7,310,079
Net position at beginning of year	<u>125,347,350</u>	<u>32,829,825</u>	<u>120,003,744</u>	<u>30,863,352</u>	<u>158,177,175</u>	<u>150,867,096</u>
Net position at end of year	<u>\$ 165,723,446</u>	<u>\$ 35,377,346</u>	<u>\$ 125,347,350</u>	<u>\$ 32,829,825</u>	<u>\$ 201,100,792</u>	<u>\$ 158,177,175</u>

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

Governmental Activities

Expenses of the governmental activities decreased \$30,783,815. This decrease is primarily the result of the decrease in OPEB expense for the Ohio Public Employees Retirement System (OPERS). On January 15, 2020, OPERS approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation which are reported by the County at December 31, 2021. These changes along with changes in assumptions related to an increase in discount rate from 3.16% to 6.00% significantly decreased the total OPEB liability for the measurement date December 31, 2020.

Operating grants were the largest program revenue, accounting for \$47,483,786 or 46.36% of total governmental revenues. The major recipients of intergovernmental program revenues were Public Assistance, Children's Services Board and County Board of Developmental Disabilities, Ashtabula County Nursing and Rehabilitation Center and County Mental Health and Recovery Services Board.

The County's direct charges to users of governmental services made up \$14,763,367 or 14.41% 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 \$31,401,117 of the \$102,424,772 total revenues for governmental activities, or 30.66% of total revenues.

The human services program accounted for \$23,787,050 of the \$61,226,898 total expenses for governmental activities, or 38.85% of total governmental expenses. The next largest program was health, accounting for \$13,450,386 and representing 21.97% of total governmental expenses.

Charges for services and sales of \$14,763,367 (14.41% of total revenues) are received and used to fund the governmental activities of the County. In 2021, program revenues covered all of the County's governmental activities expenses.

Business-Type Activities

Major revenue sources of business-type activities were charges for services of \$8,270,585, accounting for 76.49% of the total business-type revenues. The sewer district net position increased \$951,499 and water district net position increased \$322,786. 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 \$1,276,142. The lodge was built by the County, opening in 2004. The operation has been continually improving, showing an operating profit each of the last ten years. It has finally matured sufficiently to offset the depreciation and interest expenses.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

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, 2021, the County's governmental funds reported a combined ending fund balance of \$71,139,915, an increase of 14.31% from the prior year's balance. Approximately 10.03% of this total (\$7,138,213) 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 2021, unassigned fund balance was \$7,164,761, while total fund balance was \$15,583,698. 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 30.68% of total general fund expenditures, while total fund balance represents 66.98% of that same amount. The fund balance of the County's general fund increased \$2,058,697 during 2021.

The motor vehicle and gas tax fund had a restricted fund balance of \$3,800,250 and a total fund balance of \$3,988,796 at the end of 2021. The fund balance increased by \$575,427 during 2021.

The public assistance fund had a restricted and total fund balance of \$1,271,522 at the end of 2021. The fund balance increased by \$587,253 during 2021.

The children services board fund had a restricted and total fund balance of \$8,202,232 at the end of 2021. The fund balance increased by \$2,902,322 during 2021.

The county board of developmental disabilities fund had a restricted and total fund balance of \$13,288,172 at December 31, 2021. The fund balance increased by \$333,633 during 2021, or by 2.57%.

At the end of 2021, the nursing home fund had a restricted fund balance of \$2,178,865 and a total fund balance of \$2,235,317. During 2021 the fund balance decreased by \$82,893.

The American Rescue Plan Act fund is a major fund for 2021, however it does not have any fund balance. The cash and cash equivalents of this fund at year end are offset by an unearned revenue liability. The County does not earn the revenue until the funds are spent on items that are allowable under the American Rescue Plan Act.

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, 2021 was \$3,547,471 and \$4,616,832, respectively. The Geneva State Lodge had unrestricted net position of \$4,789,661. Net position increased by \$2,550,427 in the enterprise funds.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

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 2021, the budget commission processed multiple adjustments to the original estimated revenues. For the general fund, final budgeted revenues and other financing sources were \$27,621,707 and actual revenue and other financing sources collections were \$28,005,019. The major factors contributing to the increase of actual revenues over the final budgeted amounts were increased revenues from sales taxes and intergovernmental revenue. During the year, the Commissioners amended general fund appropriations multiple times, for a net total increase of \$3,381,491. At year end, \$27,749,546 was appropriated and actual expenditures and other financing uses were \$26,408,695.

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets as of December 31, 2021 was \$187,173,120 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer/water lines.

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

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2021	2020	2021	2020	2021	2020
Land	\$ 900,769	\$ 927,673	\$ 218,083	\$ 218,083	\$ 1,118,852	\$ 1,145,756
Construction in progress	515,339	351,975	864,266	154,780	1,379,605	506,755
Buildings	23,752,707	24,026,684	11,087,849	11,701,669	34,840,556	35,728,353
Improvements other than buildings	1,194,964	834,087	-	-	1,194,964	834,087
Equipment	4,175,842	4,083,320	1,504,415	1,657,407	5,680,257	5,740,727
Intangible assets	171,130	194,305	-	-	171,130	194,305
Vehicles	3,006,500	3,284,806	371,418	383,236	3,377,918	3,668,042
Infrastructure	117,719,802	117,719,802	-	-	117,719,802	117,719,802
Water and sewer system	-	-	21,690,036	23,062,412	21,690,036	23,062,412
Total	<u>\$ 151,437,053</u>	<u>\$ 151,422,652</u>	<u>\$ 35,736,067</u>	<u>\$ 37,177,587</u>	<u>\$ 187,173,120</u>	<u>\$ 188,600,239</u>

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 70. For 2021, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$5,989,282 and \$5,525,842, respectively.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

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 7.7. For 2021, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,512,576 and \$923,558, respectively.

Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

Long-Term Debt – At December 31, 2021, the County has outstanding debt which included general obligations bonds payable of \$13,500,000, OPWC loans payable of \$1,297,407, a Cook Road Improvement (TIF) of \$35,026, revenue bonds payable of \$4,836,610 notes and equipment loans payable of \$627,840, an energy conservation lease purchase agreement of \$4,301,694 and OWDA loans payable of \$8,243,288.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
General Obligation Bonds	\$ 13,500,000	\$ 14,753,974	\$ -	\$ -	\$ 13,500,000	\$ 14,753,974
Dump Truck Loan	-	57,352	-	-	-	57,352
Mack Trucks Loan	120,000	180,000	-	-	120,000	180,000
Mack Plow Trucks Loan	197,704	-	-	-	197,704	-
Lease Purchase Agreement	4,301,694	4,590,606	-	-	4,301,694	4,590,606
Equipment Loan	-	-	84,135	168,269	84,135	168,269
OPWC Loans	108,750	148,535	1,188,657	1,062,465	1,297,407	1,211,000
Notes Payable	107,143	160,714	-	-	107,143	160,714
Cook Road Improvement (TIF)	35,026	40,922	-	-	35,026	40,922
Revenue Bonds	-	-	4,836,610	5,652,191	4,836,610	5,652,191
OWDA Loans	-	-	8,243,288	8,816,375	8,243,288	8,816,375
503 Corp Loan Payable	118,858	148,226	-	-	118,858	148,226
Totals	<u>\$ 18,489,175</u>	<u>\$ 20,080,329</u>	<u>\$ 14,352,690</u>	<u>\$ 15,699,300</u>	<u>\$ 32,841,865</u>	<u>\$ 35,779,629</u>

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

Economic Factors

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2021, the County received 2.51 mills of inside millage. 1.967 mills were allocated to the general fund and 0.543 mills was allocated to the debt service fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The average unemployment rate for the County during 2021 was 5.5%, a decrease from 8.3% a year ago. The State average was 5.1 percent and the Federal rate was 5.3 percent. In 2021, since unemployment decreased, the County had higher sales tax receipts.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

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

The challenges brought about by the COVID-19 pandemic will be an important factor in the County's financial situation for the next several years.

Requests for Information

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

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Ashtabula County, Ohio

Statement of Net Position
December 31, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 75,845,263	\$ 11,993,152	\$ 87,838,415
Cash with fiscal agents	1,889,593	595,000	2,484,593
Cash in segregated accounts	2,279,187	-	2,279,187
Restricted cash and cash equivalents	-	977,475	977,475
Receivables:			
Sales taxes	3,418,433	-	3,418,433
Property taxes	18,303,215	-	18,303,215
Accounts	842,926	592,495	1,435,421
Special assessments	688,208	675,712	1,363,920
Accrued interest	55,313	-	55,313
Due from other governments	9,923,740	264,700	10,188,440
Loans receivable	2,312,244	-	2,312,244
Rent receivable	-	140,825	140,825
Materials and supplies inventory	244,998	-	244,998
Prepayments	299,231	-	299,231
Net pension asset	845,508	26,234	871,742
Net OPEB asset	3,771,016	117,006	3,888,022
Contract receivable	-	1,184,772	1,184,772
Internal balance	139,062	(139,062)	-
Capital assets:			
Nondepreciable capital assets	119,135,910	1,082,349	120,218,259
Depreciable capital assets, net	32,301,143	34,653,718	66,954,861
Total capital assets, net	151,437,053	35,736,067	187,173,120
Total assets	272,294,990	52,164,376	324,459,366
Deferred outflows of resources:			
Deferred charges on debt refunding	467,953	31,641	499,594
Pension	4,648,474	146,737	4,795,211
OPEB	1,891,177	61,105	1,952,282
Total deferred outflows of resources	7,007,604	239,483	7,247,087

Component Units	
Northeast Ohio Regional Airport	Ashtabula County Land Reutilization Corporation
\$ 260,975	\$ 900,251
-	-
4,321	-
-	-
-	-
-	-
662	-
-	-
-	-
-	-
-	-
31,986	-
75,510	-
34,425	136
-	-
15,624	-
-	-
-	-
693,478	-
13,644,366	-
<u>14,337,844</u>	<u>-</u>
<u>14,761,347</u>	<u>900,387</u>
-	-
33,756	-
15,611	-
<u>49,367</u>	<u>-</u>

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Ashtabula County, Ohio

Statement of Net Position (Continued)
December 31, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Liabilities:			
Accounts payable	\$ 2,301,602	\$ 314,722	\$ 2,616,324
Contracts payable	-	206,690	206,690
Retainage payable	-	26,096	26,096
Accrued wages and benefits	1,273,827	41,890	1,315,717
Due to other governments	1,003,348	135,915	1,139,263
Payroll withholding payable	622,563	19,515	642,078
Accrued interest payable	32,867	16,729	49,596
Loans payable	118,858	-	118,858
Claims payable	1,039,972	-	1,039,972
Unearned revenue	9,413,752	-	9,413,752
Long-term liabilities:			
Due within one year	2,842,388	1,667,187	4,509,575
Due in more than one year:			
Net pension liability	31,547,926	978,857	32,526,783
Other amounts due in more than one year	18,565,116	12,772,682	31,337,798
Total liabilities	<u>68,762,219</u>	<u>16,180,283</u>	<u>84,942,502</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	17,322,443	-	17,322,443
Pension	15,416,363	466,402	15,882,765
OPEB	12,078,123	379,828	12,457,951
Land rent	-	-	-
Total deferred inflows of resources	<u>44,816,929</u>	<u>846,230</u>	<u>45,663,159</u>
Net position:			
Net investment in capital assets	133,534,689	21,320,269	154,854,958
Restricted for:			
Debt service	-	-	-
Capital projects	4,119,468	1,242,175	5,361,643
Public assistance/human services	13,740,309	-	13,740,309
Roads & bridges	2,912,963	-	2,912,963
Health programs	1,508,896	-	1,508,896
Judicial/public safety programs	2,843,397	-	2,843,397
Economic development	4,504,768	-	4,504,768
Children's services	7,131,012	-	7,131,012
General government operations	2,003,810	-	2,003,810
Lodge operations	259,438	-	259,438
Other purposes	710,681	-	710,681
Unrestricted (deficit)	(7,545,985)	12,814,902	5,268,917
Total net position	<u>\$ 165,723,446</u>	<u>\$ 35,377,346</u>	<u>\$ 201,100,792</u>

See Accompanying Notes to the Basic Financial Statements

Component Units	
Northeast Ohio Regional Airport	Ashtabula County Land Reutilization Corporation
\$ 46,897	\$ 130
90,000	-
-	-
5,551	-
1,711	-
-	-
59,072	-
-	-
-	-
-	-
81,000	-
125,866	-
867,078	-
<u>1,277,175</u>	<u>130</u>
-	-
65,902	-
51,711	-
15,992	-
<u>133,605</u>	<u>-</u>
13,389,766	-
2,911	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
7,257	900,257
<u>\$ 13,399,934</u>	<u>\$ 900,257</u>

Ashtabula County, Ohio

*Statement of Activities
For the Year Ended December 31, 2021*

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government				
Legislative and executive	\$ 8,157,049	\$ 5,072,308	\$ 1,162,849	\$ -
Judicial	4,014,694	1,616,224	1,438,980	-
Public safety	5,384,622	2,085,150	3,145,453	-
Public works	5,827,393	640,371	8,953,787	-
Health	13,450,386	805,902	8,462,033	-
Human services	23,787,050	4,543,412	24,320,684	-
Conservation and recreation	290,509	-	-	-
Interest and fiscal charges	315,195	-	-	-
Total governmental activities	<u>61,226,898</u>	<u>14,763,367</u>	<u>47,483,786</u>	<u>-</u>
Business-type activities:				
Sewer district	2,380,773	3,187,970	-	40,258
Water district	4,564,416	4,843,625	-	-
Geneva State Park Lodge	2,141,103	238,990	1,589,014	-
Total business-type activities	<u>9,086,292</u>	<u>8,270,585</u>	<u>1,589,014</u>	<u>40,258</u>
Total primary government	<u>\$ 70,313,190</u>	<u>\$ 23,033,952</u>	<u>\$ 49,072,800</u>	<u>\$ 40,258</u>
Component units:				
Northeast Ohio Regional Airport	1,440,154	251,130	737,718	276,369
Ashtabula County Land Reutilization Corp.	319,668	190,635	138,987	-
Total component units	<u>\$ 1,759,822</u>	<u>\$ 441,765</u>	<u>\$ 876,705</u>	<u>\$ 276,369</u>
General revenues:				
Property taxes levied for:				
General purposes				
Job & Family services				
Children's services				
Board of DD				
Mental Health Board				
Debt services				
Sales taxes levied for:				
General purposes				
Conveyance tax				
Lodging tax				
Payment in lieu of taxes				
Grants and entitlements not restricted to specific programs				
Net change in operation of lodge				
Investment earnings				
Miscellaneous				
Total general revenues				
Lodge contribution				
Transfers				
Change in net position				
Net position at beginning of year				
Net positon at end of year				

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Northeast Ohio Regional Airport	Ashtabula County Land Reutilization
\$ (1,921,892)	\$ -	\$ (1,921,892)	\$ -	\$ -
(959,490)	-	(959,490)	-	-
(154,019)	-	(154,019)	-	-
3,766,765	-	3,766,765	-	-
(4,182,451)	-	(4,182,451)	-	-
5,077,046	-	5,077,046	-	-
(290,509)	-	(290,509)	-	-
(315,195)	-	(315,195)	-	-
1,020,255	-	1,020,255	-	-
-	847,455	847,455	-	-
-	279,209	279,209	-	-
-	(313,099)	(313,099)	-	-
-	813,565	813,565	-	-
1,020,255	813,565	1,833,820	-	-
-	-	-	(174,937)	-
-	-	-	-	9,954
-	-	-	(174,937)	9,954
3,506,245	-	3,506,245	-	-
1,795,848	-	1,795,848	-	-
3,780,442	-	3,780,442	-	-
6,677,085	-	6,677,085	-	-
1,082,448	-	1,082,448	-	-
966,691	-	966,691	-	-
13,592,358	-	13,592,358	-	-
1,196,673	-	1,196,673	-	-
564,046	50,000	614,046	-	-
212,552	-	212,552	-	-
4,316,091	-	4,316,091	-	-
-	717,201	717,201	-	-
(164,439)	3,362	(161,077)	191	718
2,651,579	141,615	2,793,194	29,807	-
40,177,619	912,178	41,089,797	29,998	718
(449,278)	449,278	-	-	-
(372,500)	372,500	-	-	-
40,376,096	2,547,521	42,923,617	(144,939)	10,672
125,347,350	32,829,825	158,177,175	13,544,873	889,585
\$ 165,723,446	\$ 35,377,346	\$ 201,100,792	\$ 13,399,934	\$ 900,257

Ashtabula County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2021*

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Public Assistance</u>	<u>Children Services</u>	<u>County Board of DD</u>
Assets:					
Equity in pooled cash and cash equivalents	\$ 14,585,948	\$ 3,511,471	\$ 2,053,012	\$ 8,379,135	\$ 11,657,828
Cash with fiscal agents	-	-	-	-	1,680,155
Cash in segregated accounts	124,679	-	-	110,230	128,650
Receivables:					
Sales taxes	3,418,433	-	-	-	-
Property taxes	3,586,393	-	1,881,165	3,806,591	6,858,914
Accounts	224,482	165,514	-	-	-
Special assessments	-	-	-	-	-
Interfund loans	109,465	-	-	-	-
Accrued interest	55,313	-	-	-	-
Due from other governments	1,538,680	3,679,123	332,995	1,331,036	553,130
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	188,546	-	-	-
Prepayments	139,379	-	-	-	-
Total assets	<u>\$ 23,782,772</u>	<u>\$ 7,544,654</u>	<u>\$ 4,267,172</u>	<u>\$ 13,626,992</u>	<u>\$ 20,878,677</u>
Liabilities:					
Accounts payable	\$ 283,598	\$ 82,271	\$ 605,249	\$ 199,609	\$ 66,642
Accrued wages and benefits	517,910	106,151	114,932	82,495	83,291
Matured compensated absences payable	-	6,925	-	-	-
Due to other governments	287,407	16,522	303,486	60,823	117,888
Interfund loans payable	12,531	-	-	-	-
Payroll withholding payable	236,436	53,347	59,857	41,812	39,039
Unearned revenue	-	-	-	-	-
Total liabilities	<u>1,337,882</u>	<u>265,216</u>	<u>1,083,524</u>	<u>384,739</u>	<u>306,860</u>
Deferred inflows of resources:					
Property taxes levied for the next fiscal year	3,400,000	-	1,789,028	3,600,000	6,520,000
Delinquent property tax revenue not available	186,393	-	92,137	206,591	338,914
Accrued interest not available	35,880	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Miscellaneous revenue not available	3,578	160,704	-	-	-
Sales tax revenue not available	2,288,370	-	-	-	-
Intergovernmental revenue not available	946,971	3,129,938	30,961	1,233,430	424,731
Total deferred inflows of resources	<u>6,861,192</u>	<u>3,290,642</u>	<u>1,912,126</u>	<u>5,040,021</u>	<u>7,283,645</u>
Fund balances:					
Nonspendable	761,207	188,546	-	-	-
Restricted	-	3,800,250	1,271,522	8,202,232	13,288,172
Committed	7,330,981	-	-	-	-
Assigned	326,749	-	-	-	-
Unassigned (deficit)	7,164,761	-	-	-	-
Total fund balances	<u>15,583,698</u>	<u>3,988,796</u>	<u>1,271,522</u>	<u>8,202,232</u>	<u>13,288,172</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 23,782,772</u>	<u>\$ 7,544,654</u>	<u>\$ 4,267,172</u>	<u>\$ 13,626,992</u>	<u>\$ 20,878,677</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ 2,182,788	\$ 9,408,752	\$ 22,468,813	\$ 74,247,747
-	-	209,438	1,889,593
-	-	1,915,628	2,279,187
-	-	-	3,418,433
-	-	2,170,152	18,303,215
198,872	-	254,058	842,926
-	-	688,208	688,208
-	-	12,531	121,996
-	-	-	55,313
573,589	-	1,915,187	9,923,740
-	-	2,312,244	2,312,244
56,452	-	-	244,998
-	-	-	139,379
<u>\$ 3,011,701</u>	<u>\$ 9,408,752</u>	<u>\$ 31,946,259</u>	<u>\$ 114,466,979</u>
\$ 486,096	\$ -	\$ 578,137	\$ 2,301,602
155,285	-	213,763	1,273,827
-	-	-	6,925
24,801	-	192,421	1,003,348
-	-	109,465	121,996
80,735	-	111,337	622,563
-	9,408,752	5,000	9,413,752
<u>746,917</u>	<u>9,408,752</u>	<u>1,210,123</u>	<u>14,744,013</u>
-	-	2,013,415	17,322,443
-	-	106,737	930,772
-	-	-	35,880
-	-	688,208	688,208
20,519	-	88,001	272,802
-	-	-	2,288,370
8,948	-	1,269,597	7,044,576
<u>29,467</u>	<u>-</u>	<u>4,165,958</u>	<u>28,583,051</u>
56,452	-	2,312,244	3,318,449
2,178,865	-	23,458,423	52,199,464
-	-	826,059	8,157,040
-	-	-	326,749
-	-	(26,548)	7,138,213
<u>2,235,317</u>	<u>-</u>	<u>26,570,178</u>	<u>71,139,915</u>
<u>\$ 3,011,701</u>	<u>\$ 9,408,752</u>	<u>\$ 31,946,259</u>	<u>\$ 114,466,979</u>

Ashtabula County, Ohio

*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2021*

Total governmental fund balances		\$	71,139,915
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			151,437,053
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	2,288,370	
Real and other taxes receivable		930,772	
Accounts receivable		272,802	
Intergovernmental receivable		7,044,576	
Special assessments receivable		688,208	
Accrued interest receivable		35,880	
Total			11,260,608
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.			715,585
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.			(32,867)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			467,953
Prepaid bond insurance is not recorded as an asset in the funds, however, on the statement of net position it is reported as an asset and amortized over the life of the bonds.			28,258
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		845,508	
Deferred outflows of resources		4,648,474	
Deferred inflows of resources		(15,416,363)	
Net pension liability		(31,547,926)	
Total			(41,470,307)
The net OPEB asset and net OPEB liability are not available to pay for current period expenditures and are not due and payable in the current period, respectively; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds			
Net OPEB asset		3,771,016	
Deferred outflows of resources		1,891,177	
Deferred inflows of resources		(12,078,123)	
Total			(6,415,930)
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		2,917,647	
Lease purchase agreement		4,301,694	
OPWC loans payable		108,750	
General obligation bonds payable		13,500,000	
Loans payable		471,588	
Notes payable		107,143	
Total			(21,406,822)
Net position of governmental activities		\$	165,723,446

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, 2021*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of DD
Revenues:					
Sales taxes	\$ 13,474,523	\$ -	\$ -	\$ -	\$ -
Property and other local taxes	3,507,283	-	1,796,362	3,781,592	6,678,973
Charges for services	4,238,139	301,447	1,696	850	-
Licenses and permits	145,144	-	-	-	-
Fines and forfeitures	372,235	46,184	-	-	-
Intergovernmental	4,051,368	7,541,215	10,439,139	5,894,055	6,556,717
Special assessments	-	-	-	-	-
Interest	246,564	2,498	-	4	197
Contributions and donations	25,290	-	-	21,864	-
Conveyance taxes	797,782	-	-	-	-
Payments in lieu of taxes	-	-	-	-	-
Change in fair value of investments	(450,054)	-	-	24,025	-
Other	767,310	132,036	137,569	275,843	599,076
Total revenues	27,175,584	8,023,380	12,374,766	9,998,233	13,834,963
Expenditures:					
Current:					
General government:					
Legislative and executive	8,114,397	-	-	-	-
Judicial	5,666,889	-	-	-	-
Public safety	8,161,950	-	-	-	-
Public works	104,678	7,219,282	-	-	-
Health	94,577	-	-	-	11,901,330
Human services	856,250	-	12,593,355	7,095,911	-
Conservation and recreation	266,422	-	-	-	-
Capital outlay	-	263,606	-	-	-
Debt service:					
Principal retirement	-	223,039	-	-	-
Interest and fiscal charges	-	5,632	-	-	-
Total expenditures	23,265,163	7,711,559	12,593,355	7,095,911	11,901,330
Excess (deficiency) of revenues over (under) expenditures	3,910,421	311,821	(218,589)	2,902,322	1,933,633
Other financing sources (uses):					
Sale of capital assets	-	-	8,500	-	-
Transfers in	-	-	894,595	-	-
Transfers (out)	(1,851,724)	-	(97,253)	-	(1,600,000)
Loan issuance	-	263,606	-	-	-
Contributions to lodge	-	-	-	-	-
Total other financing sources (uses)	(1,851,724)	263,606	805,842	-	(1,600,000)
Net change in fund balances	2,058,697	575,427	587,253	2,902,322	333,633
Fund balances at beginning of year	13,525,001	3,413,369	684,269	5,299,910	12,954,539
Fund balances at end of year	\$ 15,583,698	\$ 3,988,796	\$ 1,271,522	\$ 8,202,232	\$ 13,288,172

See Accompanying Notes to the Basic Financial Statements

Nursing Home	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 13,474,523
-	-	2,613,784	18,377,994
3,122,904	-	3,984,530	11,649,566
-	-	122,132	267,276
-	-	300,776	719,195
6,775,125	35,210	10,123,812	51,416,641
-	-	432,529	432,529
41	3,769	97,592	350,665
-	-	158,702	205,856
-	-	398,891	1,196,673
-	-	132,010	132,010
-	-	445	(425,584)
434,893	-	1,894,901	4,241,628
<u>10,332,963</u>	<u>38,979</u>	<u>20,260,104</u>	<u>102,038,972</u>
-	38,979	3,656,772	11,810,148
-	-	1,227,679	6,894,568
-	-	4,015,325	12,177,275
-	-	494,801	7,818,761
-	-	4,785,439	16,781,346
10,222,406	-	2,327,249	33,095,171
-	-	24,087	290,509
-	-	1,346,413	1,610,019
-	-	1,577,747	1,800,786
-	-	300,753	306,385
<u>10,222,406</u>	<u>38,979</u>	<u>19,756,265</u>	<u>92,584,968</u>
<u>110,557</u>	<u>-</u>	<u>503,839</u>	<u>9,454,004</u>
-	-	-	8,500
-	-	3,674,567	4,569,162
(193,450)	-	(1,199,235)	(4,941,662)
-	-	-	263,606
-	-	(449,278)	(449,278)
<u>(193,450)</u>	<u>-</u>	<u>2,026,054</u>	<u>(549,672)</u>
(82,893)	-	2,529,893	8,904,332
2,318,210	-	24,040,285	62,235,583
<u>\$ 2,235,317</u>	<u>\$ -</u>	<u>\$ 26,570,178</u>	<u>\$ 71,139,915</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, 2021*

Net change in fund balances - total governmental funds	\$	8,904,332
<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	\$ 2,191,328	
Current year depreciation	<u>(1,711,377)</u>	
Total		479,951
The net effect of various miscellaneous transactions involving capital assets (i.e., transfers, sales, disposals, trade-ins, and donations) is to decrease net position.		
		(465,550)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales taxes	117,835	
Real and other taxes	(5,184)	
Intergovernmental revenues	74,291	
Special assessments	107,083	
Investment income	13,569	
Charges for services	<u>69,706</u>	
Total		377,300
Issuance of loans are recorded as other financing sources in the funds; however, in the statement of activities, they are not reported as other financing sources as they increase liabilities on the statement of net position.		
		(263,606)
Repayment of bond, loan and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		
		1,800,786
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	3,063	
Amortization of prepaid bond insurance	(2,849)	
Amortization of deferred amounts on refunding	(62,998)	
Amortization of bond premiums	<u>53,974</u>	
Total		(8,810)
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.		
		109,419

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Ashtabula County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the Statement of Activities (Continued)
For the Year Ended December 31, 2021*

<p>Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability and net OPEB asset/liability are reported as pension/OPEB expense in the statement of activities.</p>		
Pension	\$ 1,279,656	
OPEB	23,679,984	
Total	24,959,640	24,959,640
<p>Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.</p>		
Pension	4,572,202	
OPEB	31,828	
Total	4,604,030	4,604,030
<p>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.</p>		
		(121,396)
Change in net position of governmental activities		\$ 40,376,096

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, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Sales taxes	\$ 10,900,000	\$ 13,300,000	\$ 13,316,987	\$ 16,987
Property and other local taxes	3,206,000	3,500,862	3,501,630	768
Charges for services	2,927,260	3,308,667	3,418,652	109,985
Licenses and permits	99,500	114,500	146,131	31,631
Fines and forfeitures	380,513	334,684	350,805	16,121
Intergovernmental	2,797,500	3,844,813	3,895,872	51,059
Interest	268,575	223,604	233,469	9,865
Conveyance taxes	450,000	767,000	794,824	27,824
Other	453,613	605,077	676,738	71,661
Total revenues	<u>21,482,961</u>	<u>25,999,207</u>	<u>26,335,108</u>	<u>335,901</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	7,615,689	8,143,271	7,774,163	369,108
Judicial	6,144,026	6,249,097	5,788,834	460,263
Public safety	7,987,822	8,351,680	8,184,012	167,668
Public works	105,289	106,211	105,814	397
Health	116,300	133,316	132,197	1,119
Human services	1,198,929	1,216,355	880,701	335,654
Conservation and recreation	-	267,357	266,839	518
Total expenditures	<u>23,168,055</u>	<u>24,467,287</u>	<u>23,132,560</u>	<u>1,334,727</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,685,094)</u>	<u>1,531,920</u>	<u>3,202,548</u>	<u>1,670,628</u>
Other financing sources (uses):				
Advances in	268,000	35,000	35,000	-
Advances (out)	-	(6,500)	(6,500)	-
Transfers in	-	1,587,500	1,634,911	47,411
Transfers (out)	<u>(1,200,000)</u>	<u>(3,275,759)</u>	<u>(3,269,635)</u>	<u>6,124</u>
Total other financing sources (uses)	<u>(932,000)</u>	<u>(1,659,759)</u>	<u>(1,606,224)</u>	<u>53,535</u>
Net change in fund balances	(2,617,094)	(127,839)	1,596,324	1,724,163
Fund balances at beginning of year	10,940,973	10,940,973	10,940,973	-
Prior year encumbrances appropriated	587,440	587,440	587,440	-
Fund balance at end of year	<u>\$ 8,911,319</u>	<u>\$ 11,400,574</u>	<u>\$ 13,124,737</u>	<u>\$ 1,724,163</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 405,000	\$ 530,000	\$ 537,683	\$ 7,683
Fines and forfeitures	40,000	40,000	44,311	4,311
Intergovernmental	7,175,000	7,501,000	7,502,769	1,769
Interest	30,000	30,000	2,525	(27,475)
Other	30,000	103,000	133,595	30,595
Total revenues	<u>7,680,000</u>	<u>8,204,000</u>	<u>8,220,883</u>	<u>16,883</u>
Expenditures:				
Current:				
Public works	8,638,662	8,704,190	7,606,851	1,097,339
Total expenditures	<u>8,638,662</u>	<u>8,704,190</u>	<u>7,606,851</u>	<u>1,097,339</u>
Net change in fund balances	(958,662)	(500,190)	614,032	1,114,222
Fund balances at beginning of year	2,501,630	2,501,630	2,501,630	-
Prior year encumbrances appropriated	139,270	139,270	139,270	-
Fund balance at end of year	<u>\$ 1,682,238</u>	<u>\$ 2,140,710</u>	<u>\$ 3,254,932</u>	<u>\$ 1,114,222</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, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property and other local taxes	\$ 1,774,591	\$ 1,774,591	\$ 1,796,639	\$ 22,048
Charges for services	7,000	7,000	1,696	(5,304)
Intergovernmental	12,107,474	10,407,474	10,137,106	(270,368)
Contributions and donations	5,000	5,000	-	(5,000)
Other	89,500	89,500	137,569	48,069
Total revenues	<u>13,983,565</u>	<u>12,283,565</u>	<u>12,073,010</u>	<u>(210,555)</u>
Expenditures:				
Current:				
Human services	14,667,721	14,124,771	13,724,693	400,078
Total expenditures	<u>14,667,721</u>	<u>14,124,771</u>	<u>13,724,693</u>	<u>400,078</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(684,156)</u>	<u>(1,841,206)</u>	<u>(1,651,683)</u>	<u>189,523</u>
Other financing sources (uses):				
Sale of capital assets	-	-	8,500	8,500
Transfers in	1,350,000	1,200,000	894,595	(305,405)
Transfers (out)	(232,000)	(107,000)	(91,159)	15,841
Total other financing sources (uses)	<u>1,118,000</u>	<u>1,093,000</u>	<u>811,936</u>	<u>(281,064)</u>
Net change in fund balances	433,844	(748,206)	(839,747)	(91,541)
Fund balances at beginning of year	443,050	443,050	443,050	-
Prior year encumbrances appropriated	1,151,065	1,151,065	1,151,065	-
Fund balance at end of year	<u>\$ 2,027,959</u>	<u>\$ 845,909</u>	<u>\$ 754,368</u>	<u>\$ (91,541)</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, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property and other local taxes	\$ 3,515,000	\$ 3,779,000	\$ 3,780,472	\$ 1,472
Charges for services	6,000	6,000	25,503	19,503
Intergovernmental	5,234,159	5,880,715	5,833,034	(47,681)
Contributions and donations	1,000	1,000	-	(1,000)
Other	104,000	250,505	273,054	22,549
Total revenues	<u>8,860,159</u>	<u>9,917,220</u>	<u>9,912,063</u>	<u>(5,157)</u>
Expenditures:				
Current:				
Human services	8,495,012	8,800,019	7,467,189	1,332,830
Total expenditures	<u>8,495,012</u>	<u>8,800,019</u>	<u>7,467,189</u>	<u>1,332,830</u>
Net change in fund balances	365,147	1,117,201	2,444,874	1,327,673
Fund balances at beginning of year	5,142,507	5,142,507	5,142,507	-
Prior year encumbrances appropriated	326,595	326,595	326,595	-
Fund balance at end of year	<u>\$ 5,834,249</u>	<u>\$ 6,586,303</u>	<u>\$ 7,913,976</u>	<u>\$ 1,327,673</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, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property and other local taxes	\$ 6,463,000	\$ 6,436,000	\$ 6,679,694	\$ 243,694
Intergovernmental	1,872,000	3,393,416	3,421,577	28,161
Interest	6,000	11,000	200	(10,800)
Contributions and donations	5,000	-	-	-
Other	292,500	460,000	599,327	139,327
Total revenues	<u>8,638,500</u>	<u>10,300,416</u>	<u>10,700,798</u>	<u>400,382</u>
Expenditures:				
Current:				
Health	8,315,484	9,531,097	8,691,558	839,539
Total expenditures	<u>8,315,484</u>	<u>9,531,097</u>	<u>8,691,558</u>	<u>839,539</u>
Excess (deficiency) of revenues over (under) expenditures	<u>323,016</u>	<u>769,319</u>	<u>2,009,240</u>	<u>1,239,921</u>
Other financing sources (uses):				
Transfers in	-	1,200,000	1,200,000	-
Transfers (out)	(1,650,000)	(2,800,000)	(2,800,000)	-
Total other financing sources (uses)	<u>(1,650,000)</u>	<u>(1,600,000)</u>	<u>(1,600,000)</u>	<u>-</u>
Net change in fund balances	(1,326,984)	(830,681)	409,240	1,239,921
Fund balances at beginning of year	10,282,914	10,282,914	10,282,914	-
Prior year encumbrances appropriated	268,915	268,915	268,915	-
Fund balance at end of year	<u>\$ 9,224,845</u>	<u>\$ 9,721,148</u>	<u>\$ 10,961,069</u>	<u>\$ 1,239,921</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, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 3,275,500	\$ 3,275,500	\$ 3,159,272	\$ (116,228)
Intergovernmental	6,861,289	6,861,289	6,691,423	(169,866)
Interest	-	-	43	43
Other	475,000	475,000	444,896	(30,104)
Total revenues	<u>10,611,789</u>	<u>10,611,789</u>	<u>10,295,634</u>	<u>(316,155)</u>
Expenditures:				
Current:				
Human services	10,522,200	10,783,178	10,638,340	144,838
Total expenditures	<u>10,522,200</u>	<u>10,783,178</u>	<u>10,638,340</u>	<u>144,838</u>
Excess (deficiency) of revenues over (under) expenditures	<u>89,589</u>	<u>(171,389)</u>	<u>(342,706)</u>	<u>(171,317)</u>
Other financing sources (uses):				
Transfers (out)	(193,450)	(193,450)	(193,450)	-
Total other financing sources (uses)	<u>(193,450)</u>	<u>(193,450)</u>	<u>(193,450)</u>	<u>-</u>
Net change in fund balances	(103,861)	(364,839)	(536,156)	(171,317)
Fund balances at beginning of year	1,762,357	1,762,357	1,762,357	-
Prior year encumbrances appropriated	328,310	328,310	328,310	-
Fund balance at end of year	<u>\$ 1,986,806</u>	<u>\$ 1,725,828</u>	<u>\$ 1,554,511</u>	<u>\$ (171,317)</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
American Rescue Plan Act Fund
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 9,443,962	\$ 9,443,962	\$ 9,443,962	\$ -
Interest	3,000	3,000	3,185	185
Total revenues	<u>9,446,962</u>	<u>9,446,962</u>	<u>9,447,147</u>	<u>185</u>
Expenditures:				
Current:				
General government				
Legislative and executive	38,981	38,981	38,980	1
Total expenditures	<u>38,981</u>	<u>38,981</u>	<u>38,980</u>	<u>1</u>
Net change in fund balances	9,407,981	9,407,981	9,408,167	186
Fund balances at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 9,407,981</u>	<u>\$ 9,407,981</u>	<u>\$ 9,408,167</u>	<u>\$ 186</u>

See Accompanying Notes to the Basic Financial Statements

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Ashtabula County, Ohio

*Statement of Net Position
Proprietary Funds
December 31, 2021*

	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	\$ 4,255,705	\$ 4,863,150	\$ 2,874,297	\$ 11,993,152	\$ 1,597,516
Cash with fiscal agents	-	-	595,000	595,000	-
Restricted cash held by Delaware North Corporation	-	-	977,475	977,475	-
Receivables:					
Accounts	171,951	420,544	-	592,495	-
Special assessments	410,554	265,158	-	675,712	-
Due from other governments	-	264,700	-	264,700	-
Rent receivable	-	-	140,825	140,825	-
Contract receivable	-	-	1,184,772	1,184,772	-
Prepayments	-	-	-	-	131,594
Total current assets	4,838,210	5,813,552	5,772,369	16,424,131	1,729,110
Noncurrent assets:					
Net pension asset	17,171	9,063	-	26,234	-
Net OPEB asset	76,586	40,420	-	117,006	-
Capital assets:					
Nondepreciable capital assets	857,803	224,546	-	1,082,349	-
Depreciable capital assets, net	9,431,463	14,207,394	11,014,861	34,653,718	-
Total capital assets, net	10,289,266	14,431,940	11,014,861	35,736,067	-
Total noncurrent assets	10,383,023	14,481,423	11,014,861	35,879,307	-
Total assets	15,221,233	20,294,975	16,787,230	52,303,438	1,729,110
Deferred outflows of resources:					
Deferred charges on debt refunding	-	-	31,641	31,641	-
Pension	96,413	50,324	-	146,737	-
OPEB	40,474	20,631	-	61,105	-
Total deferred outflows of resources	136,887	70,955	31,641	239,483	-

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Ashtabula County, Ohio

Statement of Net Position
Proprietary Funds (Continued)
December 31, 2021

	Business-type Activities - Enterprise Funds			Total	Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge		
Liabilities:					
Current liabilities:					
Accounts payable	\$ 73,649	\$ 241,073	\$ -	\$ 314,722	\$ -
Contracts payable	99,661	107,029	-	206,690	-
Retainage payable	26,096	-	-	26,096	-
Accrued wages and benefits	28,517	13,373	-	41,890	-
Due to other governments	132,334	3,581	-	135,915	-
Accrued interest payable	1,052	10,444	5,233	16,729	-
Compensated absences payable	18,292	12,221	-	30,513	-
Payroll withholding payable	13,309	6,206	-	19,515	-
Revenue bonds payable	-	181,000	630,000	811,000	-
OWDA loans payable	43,797	591,190	-	634,987	-
OPWC loans payable	28,760	77,792	-	106,552	-
Other loans payable	84,135	-	-	84,135	-
Claims payable	-	-	-	-	1,039,972
Total current liabilities	<u>549,602</u>	<u>1,243,909</u>	<u>635,233</u>	<u>2,428,744</u>	<u>1,039,972</u>
Long-term liabilities:					
Compensated absences payable	33,970	22,696	-	56,666	-
Claims payable	-	-	-	-	112,615
Revenue bonds payable	-	2,976,000	1,049,610	4,025,610	-
OWDA loans payable	200,664	7,407,637	-	7,608,301	-
OPWC loans payable	667,081	415,024	-	1,082,105	-
Net pension liability	640,710	338,147	-	978,857	-
Total long-term liabilities	<u>1,542,425</u>	<u>11,159,504</u>	<u>1,049,610</u>	<u>13,751,539</u>	<u>112,615</u>
Total liabilities	<u>2,092,027</u>	<u>12,403,413</u>	<u>1,684,843</u>	<u>16,180,283</u>	<u>1,152,587</u>
Deferred inflows of resources:					
Pension	301,668	164,734	-	466,402	-
OPEB	246,874	132,954	-	379,828	-
Total deferred inflows of resources	<u>548,542</u>	<u>297,688</u>	<u>-</u>	<u>846,230</u>	<u>-</u>
Net position:					
Net investment in capital assets	9,170,080	2,783,297	9,366,892	21,320,269	-
Restricted for repairs and maintenance	-	-	977,475	977,475	-
Restricted for capital projects	-	264,700	-	264,700	-
Unrestricted	3,547,471	4,616,832	4,789,661	12,953,964	576,523
Total net position	<u>\$ 12,717,551</u>	<u>\$ 7,664,829</u>	<u>\$ 15,134,028</u>	<u>35,516,408</u>	<u>\$ 576,523</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds				<u>(139,062)</u>	
Net position of business-type activities				<u>\$ 35,377,346</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, 2021*

	Business-type Activities - Enterprise Funds			Total	Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge		
Operating revenues:					
Tap-in fees	\$ 104,667	\$ 14,140	\$ -	\$ 118,807	\$ -
Charges for services	2,951,640	4,811,572	-	7,763,212	8,266,680
Net change in operations of lodge	-	-	717,201	717,201	-
Other operating revenues	98,972	42,643	-	141,615	54,558
Total operating revenues	3,155,279	4,868,355	717,201	8,740,835	8,321,238
Operating expenses:					
Personal services	675,062	359,330	-	1,034,392	-
Fringe benefits	(358,765)	(175,631)	-	(534,396)	149,685
Contractual services	1,319,466	2,601,101	1,391,314	5,311,881	-
Materials and supplies	244,046	235,752	-	479,798	-
Claims	-	-	-	-	8,295,855
Depreciation	493,443	1,074,019	691,537	2,258,999	-
Total operating expenses	2,373,252	4,094,571	2,082,851	8,550,674	8,445,540
Operating income (loss)	782,027	773,784	(1,365,650)	190,161	(124,302)
Nonoperating revenues (expenses):					
Interest and fiscal charges	(5,549)	(468,911)	(58,252)	(532,712)	-
Interest income	3,100	-	262	3,362	-
Bed tax	-	-	50,000	50,000	-
Rent revenue	-	-	238,990	238,990	-
Special assessments	131,663	17,913	-	149,576	-
Reserve requirement receipts	-	-	1,589,014	1,589,014	-
Total nonoperating revenues (expenses)	129,214	(450,998)	1,820,014	1,498,230	-
Income (loss) before contributions and transfers	911,241	322,786	454,364	1,688,391	(124,302)
Transfer in	-	-	372,500	372,500	-
Capital contributions	40,258	-	449,278	489,536	-
Change in net position	951,499	322,786	1,276,142	2,550,427	(124,302)
Net position at beginning of year	11,766,052	7,342,043	13,857,886		700,825
Net position at end of year	\$ 12,717,551	\$ 7,664,829	\$ 15,134,028		\$ 576,523
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				(2,906)	
Change in net position of business-type activities				<u>\$ 2,547,521</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, 2021*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Cash flows from operating activities:					
Cash received from customers	\$ 3,050,766	\$ 4,824,720	\$ -	\$ 7,875,486	\$ -
Net change in operation of lodge	-	-	123,226	123,226	-
Cash received from other payments	98,972	42,643	-	141,615	-
Cash received from interfund transactions	-	-	-	-	8,321,238
Cash payments for goods and services	(264,997)	(245,506)	-	(510,503)	-
Cash payments to employees	(866,304)	(470,376)	-	(1,336,680)	(131,594)
Cash payments for contractual services	(1,287,886)	(2,591,283)	(1,391,314)	(5,270,483)	-
Cash payments for claims	-	-	-	-	(8,394,998)
Net cash provided by (used in) operating activities	730,551	1,560,198	(1,268,088)	1,022,661	(205,354)
Cash flows from noncapital financing activities:					
Cash received from bed taxes	-	-	50,000	50,000	-
Cash received from transfers in	-	-	372,500	372,500	-
Cash received from contributions and donations	-	-	449,278	449,278	-
Cash received from rent	-	-	127,875	127,875	-
Net cash provided by noncapital financing activities	-	-	999,653	999,653	-
Cash flows from capital and related financing activities:					
Cash received from special assessments	123,167	70,580	-	193,747	-
Acquisition of capital assets	(619,154)	(103,576)	-	(722,730)	-
Cash received from capital reserve requirement	-	-	1,589,014	1,589,014	-
Cash payments for principal retirement	(209,428)	(838,740)	(605,000)	(1,653,168)	-
Cash payments for interest and fiscal charges	(6,601)	(469,484)	(87,001)	(563,086)	-
Cash received from loans	322,645	21,494	-	344,139	-
Cash received from capital grants	40,258	165,300	-	205,558	-
Net cash provided by (used in) capital and related financing activities	(349,113)	(1,154,426)	897,013	(606,526)	-
Cash flows from investing activities:					
Interest received	3,100	-	262	3,362	-
Net cash provided by investing activities	3,100	-	262	3,362	-
Net increase (decrease) in cash and cash equivalents	384,538	405,772	628,840	1,419,150	(205,354)
Cash and cash equivalents at beginning of year	3,871,167	4,457,378	3,817,932	12,146,477	1,802,870
Cash and cash equivalents at end of year	\$ 4,255,705	\$ 4,863,150	\$ 4,446,772	\$ 13,565,627	\$ 1,597,516

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Ashtabula County, Ohio

*Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2021*

	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)	\$ 782,027	\$ 773,784	\$ (1,365,650)	\$ 190,161	\$ (124,302)
Adjustments:					
Depreciation	493,443	1,074,019	691,537	2,258,999	-
Changes in assets, liabilities and deferred inflows/outflows:					
Change in accounts receivable	(5,541)	(992)	-	(6,533)	-
Change in contract receivable	-	-	(593,975)	(593,975)	-
Change in prepayments	-	-	-	-	18,091
Change in net pension asset	(5,658)	(2,655)	-	(8,313)	-
Change in net OPEB asset	(76,586)	(40,420)	-	(117,006)	-
Change in deferred outflows of resources - pension	62,489	32,989	-	95,478	-
Change in deferred outflows of resources - OPEB	69,053	36,024	-	105,077	-
Change in accounts payable	(23,795)	10,919	-	(12,876)	-
Change in contracts payable	(7,670)	(9,446)	-	(17,116)	-
Change in accrued wages and benefits	5,251	383	-	5,634	-
Change in payroll withholding payable	445	(1,296)	-	(851)	-
Change in net pension liability	(211,607)	(136,215)	-	(347,822)	-
Change in deferred inflows of resources - pension	62,220	61,779	-	123,999	-
Change in net OPEB liability	(590,464)	(328,626)	-	(919,090)	-
Change in deferred inflows of resources - OPEB	131,234	86,166	-	217,400	-
Change in intergovernmental payable	42,460	(54)	-	42,406	-
Change in compensated absences payable	3,250	3,839	-	7,089	-
Change in claims payable	-	-	-	-	(99,143)
Net cash provided by (used in) operating activities	<u>\$ 730,551</u>	<u>\$ 1,560,198</u>	<u>\$ (1,268,088)</u>	<u>\$ 1,022,661</u>	<u>\$ (205,354)</u>

At December 31, 2021, the sewer district fund purchased \$94,749 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, 2021

	<u>Custodial</u>
Assets:	
Equity in pooled cash and cash equivalents	\$ 5,325,103
Cash in segregated accounts	2,560,169
Receivables:	
Property taxes	97,430,393
Special assessments	4,168,085
Accounts	109,702
Due from other governments	4,958,338
Total assets	<u>114,551,790</u>
Liabilities:	
Accounts payable	101,341
Accrued wages and benefits	58,094
Due to other governments	1,047,364
Payroll withholding payable	30,701
Total liabilities	<u>1,237,500</u>
Deferred inflows of resources:	
Property taxes levied for the next fiscal year	<u>89,448,374</u>
Net position:	
Restricted for individuals, organizations and other governments	23,865,916
Total net position	<u>\$ 23,865,916</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2021

	<u>Custodial</u>
Additions:	
Intergovernmental	\$ 13,603,890
Amounts received as fiscal agent	5,320,646
Fines and forfeitures for other governments	13,681,202
Property tax collection for other governments	91,274,262
Earnings on investments	1,037
Other custodial fund collections	2,680,300
Total additions	<u>126,561,337</u>
Deductions:	
Distributions of state funds to other governments	13,287,807
Distributions as fiscal agent	5,042,495
Fines and forfeitures distributions to other governments	13,681,202
Property tax distributions to other governments	91,575,023
Other custodial fund disbursements	2,369,186
Total deductions	<u>125,955,713</u>
Net change in fiduciary net position	605,624
Net position beginning of year	<u>23,260,292</u>
Net position end of year	<u>\$ 23,865,916</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2021

NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2021

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

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

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

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

Information related to the Northeast Ohio Regional Airport and Ashtabula County Land Reutilization Corporation is presented in Notes 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 custodial 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 Transportation Improvement District

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2021

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 11, 20 and 21 to the basic statements. These organizations are:

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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements – The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The 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.

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

B. Fund Accounting

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

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

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

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

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

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

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

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

American Rescue Plan Act Fund – The American Rescue Plan Act special revenue fund is used to account for monies received from the Federal Government as part of the American Rescue Plan Act (ARPA) of 2021. This Act provides additional relief to address the continued impact of the COVID-19 pandemic.

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

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

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

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

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

Geneva State Park Lodge Fund – The Geneva State Lodge fund accounts for the operations of the Lodge 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 custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The County does not have any pension trust funds, investment trust funds or private purpose trust funds. The County's custodial funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, State-levied shared revenues, fines and forfeitures collected and distributed to other political subdivisions and other amounts collected for and distributed to organizations and individuals.

C. Measurement Focus

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

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

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

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

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

D. Basis of Accounting

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

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

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

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

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

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

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

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes, but is not limited to, sales taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

E. Pooled Cash and Cash Equivalents

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

During 2021, investments were limited to money market mutual funds, federal agency securities, negotiable CDs, the State Treasury Asset Reserve of Ohio (STAR Ohio), United States Treasury Bills and Notes, commercial paper, corporate notes, municipal securities and donated common stock. Investments are reported at fair value, which is based on quoted market prices.

During 2021, the County invested in STAR Ohio. STAR Ohio, is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

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For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2021 amounted to \$246,564, which includes \$203,605 assigned from other County funds.

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

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

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

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

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

G. Materials and Supplies Inventory

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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H. Restricted Assets

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

I. Capital Assets

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

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

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

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

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

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

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J. Interfund Balances

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

K. Compensated Absences

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

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

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

L. Accrued Liabilities and Long-Term Obligations

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

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

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.

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

N. Fund Balance

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

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

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

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

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

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

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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O. Operating Revenues and Expenses

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

P. Interfund Activity

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

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

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

Q. Fair Value Measurements

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

R. Bond Premiums

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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T. Budgetary Data

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

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

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

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

U. Payment in Lieu of Taxes

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

V. Special and Extraordinary Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2021.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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W. Pensions/Other Postemployment Benefits (OPEB)

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

NOTE 3: CHANGE IN ACCOUNTING PRINCIPLES

For 2021, the County has implemented GASB Statement No. 89, “Accounting for Interest Cost Incurred before the End of a Construction Period.”

GASB Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. GASB Statement No. 89 requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. GASB Statement No. 89 also reiterates that financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The implementation of GASB Statement No. 89 did not have an effect on the financial statements of the County.

For 2021, the County has applied GASB Statement No. 95, “Postponement of the Effective Dates of Certain Authoritative Guidance” to GASB Statement Nos. 91, 92 and 93, which were originally due to be implemented in 2021 and to GASB Statement No. 87, which was originally due to be implemented in 2020. GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The following pronouncements are postponed by one year and the County has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

The following pronouncements are postponed by eighteen months and the County has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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NOTE 4: ACCOUNTABILITY

Fund balances at December 31, 2021 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
Drug Task Force	\$ 3,668
Adult Drug Court DOJ	1,516
County Transportation	8,586
MHRS Drug Court Grant	12,778

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

NOTE 5: GENEVA STATE PARK LODGE

The County has contracted with Delaware North to manage the Geneva State Park Lodge. Therefore, the operating income and expenses are not reported in these financial statements. Only the net profit or loss is reported, along with the assets, liabilities, other revenues and expenses of the Lodge. The gross operating revenues and expenses for 2021 are:

	<u>Geneva State Park</u>
<i>Operating revenues:</i>	
Total sales, including lodging, food & retail sales	\$ 7,980,324
Other income	437,889
<i>Total operating revenues</i>	<u>8,418,213</u>
<i>Operating expenses:</i>	
Cost of sales	768,770
Payroll & related expenses	2,703,011
Utilities	307,035
Other controllable expenses	2,008,566
Other non-controllable expenses	607,472
<i>Total operating expenses</i>	<u>6,394,854</u>
Operating profit	2,023,359
Interest income	2,337
Non-operating expenses	(790,993)
Management fee	(517,502)
Pre-tax profit	<u>\$ 717,201</u>

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

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

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

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

NOTE 6: BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

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Net Change in Fund Balance
General and Major Special Revenue Funds

	General	Motor Vehicle and Gas Tax	Public Assistance
Budget basis	\$ 1,596,324	\$ 614,032	\$ (839,747)
Net adjustment for revenue accruals	143,668	(197,503)	301,756
Net adjustment for expenditure accruals	(228,153)	(307,679)	(34,163)
Net adjustment for other financing sources (uses)	(103,500)	263,606	(6,094)
Adjustment for funds budgeted as special revenue	128,520	-	-
Adjustment for encumbrances	521,838	202,971	1,165,501
GAAP basis	\$ 2,058,697	\$ 575,427	\$ 587,253
	Children's Services	County Board of DD	Nursing Home
Budget basis	\$ 2,444,874	\$ 409,240	\$ (536,156)
Net adjustment for revenue accruals	86,170	3,134,165	37,329
Net adjustment for expenditure accruals	96,227	(3,600,268)	(131,604)
Adjustment for encumbrances	275,051	390,496	547,538
GAAP basis	\$ 2,902,322	\$ 333,633	\$ (82,893)
	American Rescue Plan Act		
Budget basis	\$ 9,408,167		
Net adjustment for revenue accruals	(9,408,168)		
Net adjustment for expenditure accruals	1		
Adjustment for encumbrances	-		
GAAP basis	\$ -		

NOTE 7: DEPOSITS AND INVESTMENTS

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

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

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

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

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

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

Deposits

Custodial Credit Risk Custodial credit risk is the risk that, in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$32,389,764. Based on the criteria of GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2021, \$13,538,923 of the County's bank balance of \$33,693,626 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2021, some of the County's financial institutions were approved for a reduced collateral rate through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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Investments

Investments are reported at fair value. As of December 31, 2021, the County had the following investments:

Measurement/ Investment Type	Measurement Value	Investment Maturities		
		12 Months or Less	1-3 Years	3-5 Years
Fair Value:				
Negotiable CDs	\$ 5,205,257	\$ 757,521	\$ 2,727,274	\$ 1,720,462
Commercial Paper	7,239,220	7,239,220	-	-
Common Stock	91,994	91,994	-	-
Money Market Mutual Fund	307,947	307,947	-	-
US Treasury Bills	595,000	595,000	-	-
US Treasury Notes	12,508,045	-	11,647,917	860,128
Corporate Notes	746,587	-	746,587	-
Municipal Securities	2,165,482	902,787	790,874	471,821
Federal Home Loan Mortgage Corporation Bonds	5,881,250	-	-	5,881,250
Federal Farm Credit Bonds	2,730,810	-	1,737,915	992,895
Federal National Mortgage Association Bonds	3,722,440	-	983,670	2,738,770
Federal Home Loan Mortgage Bank Bonds	8,635,423	-	1,231,648	7,403,775
Amortized Cost:				
STAR Ohio	19,244,398	19,244,398	-	-
Total Investments	\$ 69,073,853	\$ 29,138,867	\$ 19,865,885	\$ 20,069,101

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

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

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Notes to the Basic Financial Statements
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Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The U.S. Treasury Bills, U.S. Treasury Notes, Commercial Paper, Corporate Notes, Municipal Securities, 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 U.S. Treasury Notes and Bills and in the money market mutual funds were rated AA+ by Standard & Poor's and Fitch Ratings and AAA by Moody's Investors Service. Standard & Poor's has assigned STAR Ohio an AAAM money market rating. The County has no investment policy that addresses credit risk.

Concentration of Credit Risk The County has some limits on amounts that may be invested in any one issuer, as detailed above. None of those limits have been exceeded at December 31, 2021. The following is the County's investment allocation at December 31, 2021:

<u>Measurement\Investment Type</u>	<u>Measurement Value</u>	<u>Percent of Total</u>
Fair Value:		
Negotiable CDs	\$ 5,205,257	7.5%
Federal National Mortgage Assoc. Bonds	3,722,440	5.4%
Federal Home Loan Bank Bonds	8,635,423	12.5%
Federal Farm Credit Bonds	2,730,810	4.0%
Federal Home Loan Mortgage Corp. Bonds	5,881,250	8.5%
U.S. Treasury Bills	595,000	0.9%
Money Market Mutual Funds	307,947	0.4%
Commercial Paper	7,239,220	10.5%
U.S. Treasury Notes	12,508,045	18.1%
Corporate Notes	746,587	1.1%
Municipal Securities	2,165,482	3.1%
Common Stock	91,994	0.1%
Amortized Cost:		
STAR Ohio	19,244,398	27.9%
Total Investments	\$ 69,073,853	100.0%

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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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, 2021:

Cash and Investments per Note Disclosure

Carrying amount of deposits	\$32,389,764
Investments	69,073,853
Cash on hand	<u>1,325</u>
Total	<u><u>\$101,464,942</u></u>

Cash and Investments per Statement of Net Position

Governmental activities	\$80,014,043
Business-type activities	13,565,627
Custodial funds	<u>7,885,272</u>
Total	<u><u>\$101,464,942</u></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 revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2021 public utility property taxes became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. Property taxes receivable represents real property taxes, public utility taxes, delinquent tangible personal property taxes and other outstanding delinquencies which are measurable as of December 31, 2021 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 2021 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.

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The full tax rate for all County operations for the year ended December 31, 2021 was \$11.52 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2021 property tax receipts were based are as follows:

	<u>Amount</u>	<u>Percent</u>
Agricultural/residential and other real estate	\$ 1,861,961,130	92.48 %
Public utility personal property	151,429,300	7.52 %
Total assessed value	<u>\$ 2,013,390,430</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, 2021 consisted of taxes, accounts (billings for user charged services including unbilled utility services), rent, special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through a custodial fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Total special assessments receivable at December 31, 2021 were \$1,363,920. \$583,907 is expected to be collected in more than one year and the amount of delinquent special assessments was \$39,437.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>Governmental Activities</i>	
Grants	\$ 4,161,892
Motor Vehicle License Tax	1,862,470
Motor Vehicle Gas Tax	1,816,653
Homestead and Rollback	942,461
Casino Revenue	675,530
Local Government	464,734
Total	\$ 9,923,740
<i>Business-Type Activities</i>	
Grants	\$ 264,700

NOTE 11: SHARED RISK POOL

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

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2021 was \$418,137.

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 2021, the County contracted with the County Risk Sharing Authority (CORSA) for insurance coverage as follows:

I. Liability

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

II. Property

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

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

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.

Ashtabula County, Ohio
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In 2021, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) to provide hospital/medical and prescription drug coverage benefits for employees. CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance internal service fund by participating funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums. Incurred but not reported claims of \$928,193 have been accrued as a liability based on estimate by a third-party administrator.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for injured employees. Claims expense of \$111,779 for 2021 is accrued as a liability at year end. The reserve for future claims liability of \$112,615 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, 2021, 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 2020 and 2021 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2020	\$ 1,500,317	\$ 7,594,721	\$ 7,843,308	\$ 1,251,730
2021	1,251,730	8,295,855	8,394,998	1,152,587

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2021

NOTE 13: CAPITAL ASSETS

A summary of changes in capital assets during 2021 follows:

	Balance 12/31/20	Additions	Deletions	Balance 12/31/21
Governmental Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 927,673	\$ -	\$ (26,904)	\$ 900,769
Infrastructure	117,719,802	-	-	117,719,802
Construction in progress	351,975	163,364	-	515,339
<i>Total capital assets not being depreciated</i>	<u>118,999,450</u>	<u>163,364</u>	<u>(26,904)</u>	<u>119,135,910</u>
 <i>Capital assets being depreciated:</i>				
Buildings	37,471,434	466,612	-	37,938,046
Improvements other than buildings	1,523,555	413,282	-	1,936,837
Equipment	11,776,127	658,955	(923,615)	11,511,467
Intangibles	1,184,535	-	-	1,184,535
Vehicles	8,935,215	489,115	(2,406,999)	7,017,331
<i>Total capital assets being depreciated</i>	<u>60,890,866</u>	<u>2,027,964</u>	<u>(3,330,614)</u>	<u>59,588,216</u>
 <i>Less Accumulated depreciation:</i>				
Buildings	(13,444,750)	(740,589)	-	(14,185,339)
Improvements other than buildings	(689,468)	(52,405)	-	(741,873)
Equipment	(7,692,807)	(465,214)	822,396	(7,335,625)
Intangibles	(990,230)	(23,175)	-	(1,013,405)
Vehicles	(5,650,409)	(429,994)	2,069,572	(4,010,831)
<i>Total accumulated depreciation</i>	<u>(28,467,664)</u>	<u>(1,711,377)</u>	<u>2,891,968</u>	<u>(27,287,073)</u>
Capital assets being depreciated, net	<u>32,423,202</u>	<u>316,587</u>	<u>(438,646)</u>	<u>32,301,143</u>
Governmental activities capital assets, net	<u>\$ 151,422,652</u>	<u>\$ 479,951</u>	<u>\$ (465,550)</u>	<u>\$ 151,437,053</u>

*Depreciation expense was charged to governmental functions as follows:

Governmental activities:

General government:

Legislative and executive	\$ 477,286
Judicial	52,082
Human services	377,188
Public works	343,451
Public safety	313,249
Health	148,121
Total depreciation expense - governmental activities	<u>\$ 1,711,377</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2021

	Balance 12/31/20	Additions	Deletions	Balance 12/31/21
Business-Type Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in progress	154,780	709,486	-	864,266
<i>Total capital assets not being depreciated</i>	<u>372,863</u>	<u>709,486</u>	<u>-</u>	<u>1,082,349</u>
<i>Capital assets being depreciated:</i>				
Buildings	24,468,741	-	-	24,468,741
Water and sewer system	59,120,435	-	-	59,120,435
Equipment	2,975,685	64,308	-	3,039,993
Vehicles	834,475	43,685	-	878,160
<i>Total capital assets being depreciated</i>	<u>87,399,336</u>	<u>107,993</u>	<u>-</u>	<u>87,507,329</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(12,767,072)	(613,820)	-	(13,380,892)
Water and sewer system	(36,058,023)	(1,372,376)	-	(37,430,399)
Equipment	(1,318,278)	(217,300)	-	(1,535,578)
Vehicles	(451,239)	(55,503)	-	(506,742)
<i>Total accumulated depreciation</i>	<u>(50,594,612)</u>	<u>(2,258,999)</u>	<u>-</u>	<u>(52,853,611)</u>
Capital assets being depreciated, net	<u>36,804,724</u>	<u>(2,151,006)</u>	<u>-</u>	<u>34,653,718</u>
Business-Type activities capital assets, net	<u>\$ 37,177,587</u>	<u>\$ (1,441,520)</u>	<u>\$ -</u>	<u>\$ 35,736,067</u>

NOTE 14: DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Asset and Net OPEB Liability/Asset

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

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

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

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

The remainder of this note includes the pension disclosures. See Note 15 for the OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

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

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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
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

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Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2021 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2021 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0 %	0.0 %	0.0 %
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

- * This rate is determined by OPERS' Board and has no maximum rate established by ORC.
- ** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- *** Member contributions within the combined plan are not used to fund the defined benefit retirement allowance
- **** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

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

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The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$4,714,067 for 2021. Of this amount, \$199,298 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

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

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$0 for 2021.

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

The net pension liability and net pension asset for OPERS was measured as of December 31, 2020, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2021, 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:

	<u>OPERS - Traditional</u>	<u>OPERS - Combined</u>	<u>OPERS - Member- Directed</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net pension liability/asset prior measurement date	0.23016400%	0.29229000%	0.13340300%	0.00000000%	
Proportion of the net pension liability/asset current measurement date	<u>0.22999200%</u>	<u>0.30763900%</u>	<u>0.13553000%</u>	<u>0.00000000%</u>	
Change in proportionate share	<u>-0.00017200%</u>	<u>0.01534900%</u>	<u>0.00212700%</u>	<u>0.00000000%</u>	
Proportionate share of the net pension liability	\$ 32,526,783	\$ -	\$ -	\$ -	\$ 32,526,783
Proportionate share of the net pension asset	-	848,146	23,596	-	871,742
Pension expense	(950,273)	19,996	(16,924)	(327,249)	(1,274,450)

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At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Deferred outflows of resources					
Differences between expected and actual experience	\$ -	\$ -	\$ 16,216	\$ -	\$ 16,216
Changes of assumptions	-	52,966	676	-	53,642
Changes in employer's proportionate percentage/difference between employer contributions	2,770	-	-	8,516	11,286
Contributions subsequent to the measurement date	4,468,393	163,634	82,040	-	4,714,067
Total deferred outflows of resources	<u>\$ 4,471,163</u>	<u>\$ 216,600</u>	<u>\$ 98,932</u>	<u>\$ 8,516</u>	<u>\$ 4,795,211</u>
Deferred inflows of resources					
Differences between expected and actual experience	\$ 1,360,623	\$ 160,010	\$ -	\$ -	\$ 1,520,633
Net difference between projected and actual earnings on pension plan investments	12,677,994	126,131	2,578	-	12,806,703
Changes in employer's proportionate percentage/difference between employer contributions	849,113	-	-	706,316	1,555,429
Total deferred inflows of resources	<u>\$ 14,887,730</u>	<u>\$ 286,141</u>	<u>\$ 2,578</u>	<u>\$ 706,316</u>	<u>\$ 15,882,765</u>

\$4,714,067 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, 2022.

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

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
2022	\$ (6,172,446)	\$ (60,728)	\$ 1,803	\$ (341,182)	\$ (6,572,553)
2023	(1,815,444)	(38,570)	2,193	(349,698)	(2,201,519)
2024	(5,167,979)	(67,658)	1,600	(6,920)	(5,240,957)
2025	(1,729,091)	(31,478)	1,953	-	(1,758,616)
2026	-	(13,492)	2,041	-	(11,451)
Thereafter	-	(21,249)	4,724	-	(16,525)
Total	<u>\$ (14,884,960)</u>	<u>\$ (233,175)</u>	<u>\$ 14,314</u>	<u>\$ (697,800)</u>	<u>\$ (15,801,621)</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020, are presented below.

Wage inflation	3.25%
Future salary increases, including inflation COLA or ad hoc COLA	3.25% to 10.75% including wage inflation Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 0.50%, simple through 2021, then 2.15% simple
Investment rate of return	
Current measurement date	7.20%
Prior measurement date	7.20%
Actuarial cost method	Individual entry age

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.40% simple through 2020 then 2.15% simple to 0.50% simple through 2021 then 2.15% simple.

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

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

During 2020, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 11.70% for 2020.

The allocation of investment assets with the Defined Benefit portfolio is approved by the 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 long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant.

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	25.00 %	1.32 %
Domestic equities	21.00	5.64
Real estate	10.00	5.39
Private equity	12.00	10.42
International equities	23.00	7.36
Other investments	9.00	4.75
Total	<u>100.00 %</u>	<u>5.43 %</u>

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Discount Rate - The discount rate used to measure the total pension liability/asset was 7.20%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2020 was 7.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.20%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.20%) or one-percentage-point higher (8.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 62,045,010	\$ 32,526,783	\$ 7,982,425
Combined Plan	(590,574)	(848,146)	(1,040,116)
Member-Directed Plan	(20,711)	(23,596)	(25,888)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021 actuarial valuation are presented below:

	June 30, 2021
Inflation	2.50%
Projected salary increases	12.50% at age 20 to 2.50% at age 65
Investment rate of return	7.00%, net of investment expenses, including inflation
Payroll increases	3.00%
Cost-of-living adjustments (COLA)	0.00%

For the June 30, 2021, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

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Actuarial assumptions used in the June 30, 2021 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

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

Discount Rate - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. A discount rate of 7.45% was used in the prior year. 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, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

NOTE 15: DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

See Note 14 for a description of the net OPEB asset.

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

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

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2021 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$32,815 for 2021. Of this amount, \$1,387 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

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

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14% of covered payroll. For 2021, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset and total OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB asset was measured as of June 30, 2021, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net OPEB liability prior measurement date	0.22817400%	0.00000000%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.22850000%</u>	<u>0.00000000%</u>	
Change in proportionate share	<u>0.00032600%</u>	<u>0.00000000%</u>	
Proportionate share of the net OPEB asset	\$ 3,888,022	\$ -	\$ 3,888,022
OPEB expense	(24,385,632)	(6,984)	(24,392,616)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources			
Changes of assumptions	\$ 1,911,396	\$ -	\$ 1,911,396
Changes in employer's proportionate percentage/difference between employer contributions	2,596	5,475	8,071
Contributions subsequent to the measurement date	32,815	-	32,815
Total deferred outflows of resources	<u>\$ 1,946,807</u>	<u>\$ 5,475</u>	<u>\$ 1,952,282</u>
Deferred inflows of resources			
Differences between expected and actual experience	\$ 3,508,917	\$ -	\$ 3,508,917
Net difference between projected and actual earnings on pension plan investments	2,070,815	-	2,070,815
Changes of assumptions	6,299,760	-	6,299,760
Changes in employer's proportionate percentage/difference between employer contributions	543,054	35,405	578,459
Total deferred inflows of resources	<u>\$ 12,422,546</u>	<u>\$ 35,405</u>	<u>\$ 12,457,951</u>

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\$32,815 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2022.

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

Year Ending December 31:	OPERS	STRS	Total
2021	\$ (5,734,644)	\$ (6,984)	\$ (5,741,628)
2022	(3,630,014)	(6,984)	(3,636,998)
2023	(899,891)	(6,984)	(906,875)
2024	(244,005)	(8,802)	(252,807)
2025	-	(176)	(176)
Thereafter	-	-	-
Total	<u>\$ (10,508,554)</u>	<u>\$ (29,930)</u>	<u>\$ (10,538,484)</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020.

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

Wage Inflation	3.25%
Projected Salary Increases, including inflation	3.25 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	6.00%
Prior Measurement date	3.16%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	2.00%
Prior Measurement date	2.75%
Health Care Cost Trend Rate	
Current measurement date	8.50% initial, 3.50% ultimate in 2035
Prior Measurement date	10.00%, initial 3.50%, ultimate in 2030
Actuarial Cost Method	Individual Entry Age Normal

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

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

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

During 2020, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 10.50% for 2020.

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The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	<u>100.00 %</u>	<u>4.43 %</u>

Discount Rate - A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2020. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.00%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Change in Benefit Terms - On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation which are reported by the County at December 31, 2021. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.

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Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net OPEB asset calculated using the single discount rate of 6.00%, as well as what the proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00%) or one-percentage-point higher (7.00%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 966,779	\$ 3,888,022	\$ 6,289,517

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$ 3,982,779	\$ 3,888,022	\$ 3,782,003

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Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, actuarial valuation, compared with June 30, 2020, are presented below:

	June 30, 2021		June 30, 2020	
	Initial	Ultimate	Initial	Ultimate
Inflation	2.50%		2.50%	
Projected salary increases	12.50% at age 20 to 2.50% at age 65		12.50% at age 20 to 2.50% at age 65	
Investment rate of return	7.00%, net of investment expenses, including inflation		7.45%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Cost-of-living adjustments (COLA)	0.00%		0.00%	
Discount rate of return	7.00%		7.45%	
Blended discount rate of return	N/A		N/A	
Health care cost trends				
Medical				
Pre-Medicare	5.00%	4.00%	5.00%	4.00%
Medicare	-16.18%	4.00%	-6.69%	4.00%
Prescription Drug				
Pre-Medicare	6.50%	4.00%	6.50%	4.00%
Medicare	29.98%	4.00%	11.87%	4.00%

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

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

Actuarial assumptions used in the June 30, 2021 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Assumption Changes Since the Prior Measurement Date - The discount rate was adjusted to 7.00% from 7.45% for the June 30, 2021 valuation.

Benefit Term Changes Since the Prior Measurement Date - The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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

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

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

Discount Rate - The discount rate used to measure the total OPEB asset was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00% was used to measure the total OPEB asset as of June 30, 2021.

NOTE 16: COMPENSATED ABSENCES

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

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NOTE 17: LONG-TERM OBLIGATIONS

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
Various Purpose Improvement & Refunding Bonds-2013	2.0% - 4.0%	\$ 18,395,000	12/1/2021
Refunding Bonds-2020	0.5% - 1.9%	13,810,000	12/1/2031
OPWC Loan-Clay Street Phase 5-2009	0.00%	149,714	1/1/2022
OPWC Loan-South Windsor Road Improvements-2015	0.00%	50,000	7/1/2035
OPWC Loan-Hadlock Ford-2016	0.00%	100,000	1/1/2037
Phone System Promissory Note	1.75%	375,000	11/5/2023
Safety and Emergency System G.O. Bonds-2017	1.75%	900,000	9/5/2022
Dump Truck Loan-2018	2.50%	229,405	7/5/2021
Mack Truck Loan-2019	3.05%	240,000	4/1/2023
Mack Plow Trucks Loan-2021	1.75%	263,606	4/1/2024
Energy Conservation - Lease Purchase Agreement	3.25%	5,195,220	12/1/2033
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
Business-Type Activities:			
Revenue Bonds-Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035
Lodge & Conference Center Refunding Bonds-2013	2.0% - 4.0%	5,950,000	12/1/2024
OWDA Loan-Rome Rock Creek-2000	2.00%	359,259	7/1/2021
OWDA Loan-AshCraft Wastewater-2001	3.64%	761,353	7/1/2022
OWDA Loan-Water System #1-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OWDA Loan-Waterline Extension 2006	4.00%	459,849	7/1/2037
OWDA Loan-Austinburg Sanitary Sewers 2010	4.97%	293,321	7/1/2031
OWDA Loan-GOTL S.R. 531 Waterline Replace 2019	2.92%	310,724	1/1/2040
OWDA Loan-Coffee Creek WWTP Improv. 2019*	0.00%	*	7/1/2026
OWDA Loan-Harpersfield Water Tower 2020*	2.17%	*	1/1/2026
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	316,704	1/1/2022
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,415	7/1/2024
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	72,006	1/1/2027
OPWC Loan-Saybrook Water Tank Improvement-2005	0.00%	326,288	7/1/2023
OPWC Loan-Jone/Perry/N. Market Waterline-2005	0.00%	164,363	1/1/2029
OPWC Loan-Ashtabula County Water System-2007	0.00%	349,998	7/1/2028
OPWC Loan-Generator Replacement Project-2010	0.00%	29,153	7/1/2030
OPWC Loan-S.R. 534 Pump Station Replacement-2011	0.00%	38,296	7/1/2033
OPWC Loan-Sanitary/Water Systems Upgrades-2014	0.00%	55,887	1/1/2036
OPWC Loan-Meadwood WWTP-2016	0.00%	330,300	7/1/2036
OPWC Loan-GOTL - Old Lake/534 Waterline Imp.	0.00%	102,650	7/1/2038
OPWC Loan-Holiday Camplands WWTP Imp.	0.00%	77,318	7/1/2038
OPWC Loan-Meadowood Sanitary Improvements	0.00%	82,571	1/1/2039
OPWC Loan-Waterline Replacement/Lift Station	0.00%	50,696	7/1/2039
OPWC Loan-S.R. 531 Waterline Replace. GOTL	0.00%	93,334	1/1/2041
OPWC Loan-Lift Station Improv./Sewer Repair*	0.00%	*	*
Equipment Loan	2.50%	420,671	7/1/2022

*Loan not finalized as of December 31, 2021

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Changes in the County's long-term obligations during 2021 were as follows:

	Outstanding 12/31/2020	Additions	(Reductions)	Outstanding 12/31/2021	Amounts Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2020 Refunding Bonds	\$ 13,600,000	\$ -	\$ (280,000)	\$ 13,320,000	\$ 1,030,000
2013 Various Purpose & Refunding	740,000	-	(740,000)	-	-
Unamortized Premium	53,974	-	(53,974)	-	-
<i>Subtotal</i>	<u>14,393,974</u>	<u>-</u>	<u>(1,073,974)</u>	<u>13,320,000</u>	<u>1,030,000</u>
General Obligation Bonds (Unvoted):					
2017 Safety and Emergency System*	360,000	-	(180,000)	180,000	180,000
<i>Total General Obligation Bonds</i>	<u>14,753,974</u>	<u>-</u>	<u>(1,253,974)</u>	<u>13,500,000</u>	<u>1,210,000</u>
OPWC Loans:					
South Windsor Road Improvements*	38,750	-	(5,000)	33,750	2,500
State Road and Clay Street*	24,785	-	(24,785)	-	-
Hadlock Ford*	85,000	-	(10,000)	75,000	5,000
<i>Total OPWC Loans</i>	<u>148,535</u>	<u>-</u>	<u>(39,785)</u>	<u>108,750</u>	<u>7,500</u>
Other Long-Term Obligations:					
Cook Road Improvement (TIF)*	40,922	-	(5,896)	35,026	6,322
Dump Truck Loan*	57,352	-	(57,352)	-	-
Mack Trucks Loan*	180,000	-	(60,000)	120,000	60,000
Mack Plow Trucks Loan*	-	263,606	(65,902)	197,704	65,901
Promissory Note*	160,714	-	(53,571)	107,143	53,571
Lease Purchase Agreement*	4,590,606	-	(288,912)	4,301,694	298,378
Claims Payable	57,905	112,615	(57,905)	112,615	112,615
Net Pension Liability	42,214,178	-	(10,666,252)	31,547,926	-
Net OPEB Liability	29,244,940	-	(29,244,940)	-	-
Compensated Absences	3,046,492	956,979	(1,078,899)	2,924,572	1,028,101
<i>Total Other Long-Term Obligations</i>	<u>79,593,109</u>	<u>1,333,200</u>	<u>(41,579,629)</u>	<u>39,346,680</u>	<u>1,624,888</u>
<i>Total Governmental Activities</i>	<u>\$ 94,495,618</u>	<u>\$ 1,333,200</u>	<u>\$ (42,873,388)</u>	<u>\$ 52,955,430</u>	<u>\$ 2,842,388</u>

* Direct borrowings

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	Outstanding 12/31/2020	Additions	(Reductions)	Outstanding 12/31/2021	Amounts Due In One Year
Business-Type Activities:					
Revenue Bonds (Self-Supporting):					
Water System Acquisition Bonds	\$ 3,330,000	\$ -	\$ (173,000)	\$ 3,157,000	\$ 181,000
Lodge & Conference Center Refunding	2,175,000	-	(605,000)	1,570,000	630,000
Unamortized Premium	147,191	-	(37,581)	109,610	-
Total Revenue Bonds	5,652,191	-	(815,581)	4,836,610	811,000
OWDA Loans - direct borrowing:					
Rome Rock Creek	10,833	-	(10,833)	-	-
AshCraft Wastewater	78,025	-	(51,547)	26,478	26,478
Harpersfield Water Tower	62,455	21,494	(10,637)	73,312	-
Water System #1	7,578,674	-	(468,056)	7,110,618	488,590
Olive Drive Sewer	13,465	-	(5,233)	8,232	5,436
Water Line Construction	337,167	-	(69,227)	267,940	72,363
Waterline Extension - 2005	30,698	-	(6,357)	24,341	6,614
Waterline Extension - 2006	246,365	-	(10,865)	235,500	11,296
Austinburg Sanitary Sewers 2010	124,769	-	(11,883)	112,886	11,883
GOTL S.R. 531 Waterline Replacement	299,091	-	(11,975)	287,116	12,327
Coffee Creek WWTP Improvements	34,833	74,064	(12,032)	96,865	-
Total OWDA Loans	8,816,375	95,558	(668,645)	8,243,288	634,987
OPWC Loans - direct borrowing:					
Driftwood Road	15,836	-	(15,836)	-	-
Lake Road Waterline	43,646	-	(12,470)	31,176	12,471
Geneva Area Lake Road Waterline	21,602	-	(3,600)	18,002	3,600
Saybrook Water Tank Improvement	54,381	-	(21,753)	32,628	21,752
Jones/Perry/N. Market St. Waterline	65,747	-	(8,218)	57,529	8,219
Ashtabula County Water System	131,248	-	(17,500)	113,748	17,500
Generator Replacement Project	13,848	-	(1,458)	12,390	1,457
S.R. 534 Pump Station Replacement	23,935	-	(1,915)	22,020	1,915
Sanitary/Water Systems Upgrade	41,915	-	(2,795)	39,120	2,794
Meadowood WWTP	255,983	-	(16,515)	239,468	16,515
GOTL-Old Lake/534 Waterline Imp.	89,819	-	(5,132)	84,687	5,133
Holiday Camplands WWTP Imp.	67,653	-	(3,866)	63,787	3,866
Meadowood Sanitary Imp.	74,313	-	(4,129)	70,184	4,128
Waterline Replacement/Lift Station Reh	46,894	-	(2,535)	44,359	2,535
S.R. 531 Waterline Replacement GOTL	93,334	-	(4,667)	88,667	4,667
Lift Station Imp. and Sewer Repair	22,311	248,581	-	270,892	-
Total OPWC Loans	1,062,465	248,581	(122,389)	1,188,657	106,552
Other Long-Term Obligations:					
Net Pension Liability	1,326,679	-	(347,822)	978,857	-
Net OPEB Liability	919,090	-	(919,090)	-	-
Equipment loan - direct borrowing	168,269	-	(84,134)	84,135	84,135
Compensated Absences	80,090	35,120	(28,031)	87,179	30,513
Total Other Long-Term Obligations	2,494,128	35,120	(1,379,077)	1,150,171	114,648
Total Business-Type Activities	\$ 18,025,159	\$ 379,259	\$ (2,985,692)	\$ 15,418,726	\$ 1,667,187

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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 general obligation bond retirement fund which were used to redeem these obligations within 30 days of the refunding transaction.

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

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

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

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

The series 2020 refunding bonds issuance proceeds of \$13,589,737 were used to purchase securities which were placed in an irrevocable trust to provide resources for all future debt service payments on the refunded debt. The principal balance outstanding of the defeased bonds was \$12,660,000 at December 31, 2021.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Year	General Obligation Bonds		Lease Purchase Agreement		Other Long-Term Obligations		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2022	\$ 1,210,000	\$ 178,299	\$ 298,378	\$ 137,400	\$ 185,794	\$ 11,016	\$ 7,500
2023	765,000	168,526	308,153	127,624	186,253	6,638	7,500
2024	1,155,000	162,620	318,250	117,528	73,166	2,465	7,500
2025	1,735,000	151,855	328,677	107,101	7,516	783	7,500
2026	1,760,000	133,083	339,446	96,332	7,144	223	7,500
2027 - 2031	6,875,000	295,162	1,871,523	307,366	-	-	37,500
2032 - 2036	-	-	837,267	34,288	-	-	33,750
Total	\$ 13,500,000	\$ 1,089,545	\$ 4,301,694	\$ 927,639	\$ 459,873	\$ 21,125	\$ 108,750

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
2022	\$ 630,000	\$ 62,800	\$ 181,000	\$ 123,566	\$ 634,987	\$ 308,580	\$ 106,552
2023	650,000	37,600	187,000	116,321	631,659	284,212	95,675
2024	290,000	11,600	197,000	108,798	655,781	259,361	78,562
2025	-	-	203,000	100,917	638,332	233,478	72,329
2026	-	-	211,000	92,779	619,059	209,217	72,329
2027 - 2031	-	-	1,194,000	329,650	3,508,806	628,345	255,551
2032 - 2036	-	-	984,000	79,717	1,315,651	73,568	190,008
2037 - 2040	-	-	-	-	68,836	3,239	46,759
Total	\$ 1,570,000	\$ 112,000	\$ 3,157,000	\$ 951,748	\$ 8,073,111	\$ 2,000,000	\$ 917,765

Year	Equipment Loan	
	Principal	Interest
2022	\$ 84,135	\$ 2,103

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

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

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At December 31, 2021, the County had an unvoted debt margin of \$39,183,034, and a direct debt margin of \$10,482,177.

The County has pledged future sewer district revenues, net of specified operating expenses, to repay OPWC loans and OWDA loans. Proceeds from the loans have provided financing of improvement and replacement of multiple wastewater lines and to the treatment plants. The debt is payable solely from net revenues and is payable through 2040. 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 \$941,018. Principal and interest paid and total net revenues for the current year were \$127,688 and \$1,450,491, respectively.

The County has pledged future water district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds provided financing for the purchase of the water system from a private enterprise. Proceeds from the loans have provided financing of improvement, replacement, or extension, of many water lines throughout the service area. The debt is payable solely from net revenues and is payable through 2040. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues in future years. The total principal and interest remaining to be paid on the debt is \$14,599,675. Principal and interest paid and total net revenues for the current year were \$1,308,224 and \$2,452,202, 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 \$1,682,000. Principal and interest paid and total net revenues for the current year were \$692,000 and \$1,653,431, respectively.

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

Conduit Debt Obligations From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2021, there were no industrial revenue bonds outstanding.

NOTE 18: LOAN PAYABLE

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

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In the current year, the loan payment included \$29,368 of principal and \$1,480 interest paid. The following summary is of the 503 Corporation's future annual principal and interest requirements to retire the FmHA long-term obligations:

Year	FmHA Loan		
	Principal	Interest	Total
2022	\$29,662	\$1,186	\$30,848
2023	29,959	889	30,848
2024	59,237	590	59,827
Total	\$118,858	\$2,665	\$121,523

NOTE 19: INTERFUND TRANSFERS AND BALANCES

A. *Interfund Transfers*

Interfund transfers for the year ended December 31, 2021, consisted of the following:

Transfers To	Transfers From					Totals
	General	Public Assistance	Nursing Home	Board of DD	Other Governmental Funds	
Governmental						
Public Assistance	\$ -	\$ -	\$ -	\$ -	\$ 894,595	\$ 894,595
Other Governmental Funds	1,479,224	97,253	193,450	1,600,000	304,640	3,674,567
Total Governmental	1,479,224	97,253	193,450	1,600,000	1,199,235	4,569,162
Proprietary						
Geneva State Park Lodge	372,500	-	-	-	-	372,500
Total Proprietary	372,500	-	-	-	-	372,500
Total	\$ 1,851,724	\$ 97,253	\$ 193,450	\$ 1,600,000	\$ 1,199,235	\$ 4,941,662

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

B. *Interfund Balances*

Interfund balances consisted of the following at December 31, 2021, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 109,465
Nonmajor governmental funds	General fund	12,531
Total interfund loans		<u>\$ 121,996</u>

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

NOTE 20: RELATED ORGANIZATIONS

A. Ashtabula County District Library

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2021.

B. Ashtabula County Metroparks

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

NOTE 21: JOINTLY GOVERNED ORGANIZATIONS

A. Northeast Ohio Community Alternative Program Facility

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

B. Family and Children First Council

The Family and Children First Council provides services to multi-need youth in Ashtabula County. Members of the Council include Ashtabula County Board of Developmental disabilities, Mental Health Board, Ashtabula Area City School District, Ashtabula County Children Services Board, Ashtabula County Board of Health, Ohio Department of Youth Services, Ashtabula County Common Pleas Court, Ashtabula County Human Services, Western Reserve Care System, Ashtabula County Educational Service Center and Ashtabula County Mental Health Resources Board. The operation of the Council is controlled by an advisory committee which consists of a representative from each agency. Funding comes from each of the participants. The advisory committee exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each representative's degree of control is limited to its representation on the committee. In 2021, the County did not contribute to the Family and Children First Council.

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

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

D. PartnerSolutions

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

Member Boards of PartnerSolutions:

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

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

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Ashtabula, Lorain, Summit, Wayne and Stark Counties. N.E.O.N. operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities schools of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2021, the County Board of Developmental Disabilities contributed \$3,109,062.

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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 2021. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

NOTE 22: CONTINGENT LIABILITIES

A. Grants

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

B. Litigation

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

NOTE 23: TAX ABATEMENTS

As of December 31, 2021, the County provides tax abatements through two programs—Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

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

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

The County has entered into agreements to abate property taxes through the Ezone program. During 2021, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	County <u>Taxes Abated</u>
Ezone	\$ 640

The County has entered into agreements to reduce property taxes through the CRA program. During 2021, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	County <u>Taxes Abated</u>
CRA	\$ 8,540

The County incurs a reduction in property taxes by agreements entered into by other governments that reduce the County's taxes. The County's property taxes were reduced by the CRA programs mentioned above that were entered into by other governments. During 2021, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

<u>Government Entering Into Agreement</u>	<u>Tax Abatement Program CRA</u>
City of Ashtabula	\$ 15,657
City of Conneaut	7,824
Village of Andover	2,297
Village of Geneva on the Lake	179
Village of Orwell	1,121
Total	<u>\$ 27,078</u>

Ashtabula County, Ohio
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NOTE 24: FUND BALANCE

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

Fund balance	General	Motor Vehicle & Gas Tax	Public Assistance	Children Services
Nonspendable:				
Materials and supplies	\$ -	\$ 188,546	\$ -	\$ -
Prepays	139,379	-	-	-
Loans	-	-	-	-
Unclaimed monies	621,828	-	-	-
Total nonspendable	<u>761,207</u>	<u>188,546</u>	<u>-</u>	<u>-</u>
Restricted:				
Public assistance/human services	-	-	1,271,522	-
Roads & bridges	-	3,800,250	-	-
Health programs	-	-	-	-
Judicial/public safety programs	-	-	-	-
Economic development	-	-	-	-
Children's services	-	-	-	8,202,232
General government operations	-	-	-	-
Lodge	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Total restricted	<u>-</u>	<u>3,800,250</u>	<u>1,271,522</u>	<u>8,202,232</u>
Committed:				
Debt service	-	-	-	-
Economic development	1,330,963	-	-	-
Board of elections	18	-	-	-
Budget stabilization	6,000,000	-	-	-
Total committed	<u>7,330,981</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned:				
Encumbrances	177,802	-	-	-
Other purposes	148,947	-	-	-
Total assigned	<u>326,749</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned (deficit)	<u>7,164,761</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 15,583,698</u>	<u>\$ 3,988,796</u>	<u>\$ 1,271,522</u>	<u>\$ 8,202,232</u>

- 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	\$ -	\$ 56,452	\$ -	\$ 244,998
Prepays	-	-	-	139,379
Loans	-	-	2,312,244	2,312,244
Unclaimed monies	-	-	-	621,828
Total nonspendable	-	56,452	2,312,244	3,318,449
Restricted:				
Public assistance/human services	-	2,178,865	6,197,212	9,647,599
Roads & bridges	-	-	-	3,800,250
Health programs	13,288,172	-	1,351,100	14,639,272
Judicial/public safety programs	-	-	5,701,828	5,701,828
Economic development	-	-	1,955,564	1,955,564
Children's services	-	-	-	8,202,232
General government operations	-	-	3,361,413	3,361,413
Lodge	-	-	259,438	259,438
Capital projects	-	-	4,218,407	4,218,407
Other purposes	-	-	413,461	413,461
Total restricted	13,288,172	2,178,865	23,458,423	52,199,464
Committed:				
Debt service	-	-	826,059	826,059
Economic development	-	-	-	1,330,963
Board of elections	-	-	-	18
Budget stabilization	-	-	-	6,000,000
Total committed	-	-	826,059	8,157,040
Assigned:				
Encumbrances	-	-	-	177,802
Other purposes	-	-	-	148,947
Total assigned	-	-	-	326,749
Unassigned (deficit)	-	-	(26,548)	7,138,213
Total fund balances	\$ 13,288,172	\$ 2,235,317	\$ 26,570,178	\$ 71,139,915

NOTE 25: FUND BALANCE

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

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NOTE 26: COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

NOTE 27: NORTHEAST OHIO REGIONAL AIRPORT- COMPONENT UNIT

A. Description of Northeast Ohio Regional Airport and Reporting Entity

The Airport

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

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

2. Cash and Cash Equivalents

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

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2021 amounted to \$191.

3. Prepayments

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

4. Fuel Inventory

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

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5. Capital Assets

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

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

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

6. Net Position

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

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

7. Operating Revenues and Expenses

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

8. Pensions/Other Postemployment Benefits (OPEB)

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

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9. Estimates

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

C. Change in Accounting Principles

For 2021, the Airport has implemented Governmental Accounting Standards Board (GASB) Statement No. 89, "Accounting for Interest Cost Incurred before the End of Construction Period", GASB Statement No. 93, "Replacement of Interbank Offered Rates", GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financing Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans", and GASB Statement No. 98, "The Annual Comprehensive Financial Report".

D. Deposits and Investments

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

At year-end, the Airport had \$2,634 in un-deposited cash on hand which is included on the financial statements of the Airport as part of "Cash and Cash Equivalents."

At year-end, the carrying amount of the Airport's deposits was \$265,296. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2021, \$250,000 of the Airport's bank balance of \$290,780 was covered by the Federal Deposit Insurance Corporation and \$40,780 was potentially exposed to custodial credit risk as discussed below.

Custodial credit risk is the risk that, in the event of bank failure, the Airport will not be able to recover deposits or collateral securities that are in possession of an outside party. The Airport has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by (1) eligible securities pledged to the Airport and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2021, the Airport's financial institutions participated in OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Airport to a successful claim by the FDIC.

E. Long-Term Debt

In 2005 the Airport issued revenue bonds where the government income derived from the constructed assets will be used to retire the debt. The interest rate on the revenue bonds is 4.125 percent and they are scheduled to mature in 2035. Changes in the long-term obligations during 2021 were as follows:

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	Amount Outstanding 12/31/20	Additions	Reductions	Amount Outstanding 12/31/21	Amount Due in One Year
Business-Type Activities:					
Revenue Bonds	\$ 948,078	\$ -	\$ -	\$ 948,078	\$ 81,000
Net Pension Liability	194,297	-	(68,431)	125,866	-
Net OPEB Liability	126,385	-	(142,009)	(15,624)	-
<i>Total Business-Type Activities</i>	<u>\$ 1,268,760</u>	<u>\$ -</u>	<u>\$ (210,440)</u>	<u>\$ 1,058,320</u>	<u>\$ 81,000</u>

The Airport did not make its annual principal and interest payment this year because it is not obligated to do so unless operating revenues exceed maintenance and operating expenses.

The annual requirements to retire this debt are as follows:

Year	2005 Revenue Bonds		
	Principal	Interest	Total
2022	\$ 81,000	\$ 83,338	\$ 164,338
2023	43,100	39,146	82,246
2024	44,800	37,368	82,168
2025	46,700	35,520	82,220
2026	48,600	33,594	82,194
2027 - 2031	285,100	136,199	421,299
2032 - 2036	325,900	74,658	400,558
2037	72,878	6,386	79,264
Total	<u>\$ 948,078</u>	<u>\$ 446,209</u>	<u>\$ 1,394,287</u>

On September 9, 2021, the Board of Directors passed a resolution approving the Airport to omit the annual principal and interest payment on its outstanding revenue bond because the cost to operate and maintain the Airport exceeded its operating revenues. The Airport is not obligated to make Bond Debt Service payments unless operating revenues exceed maintenance and operating expenses.

F. 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 \$20,992 for 2021.

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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, 2020, 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:

	OPERS
Proportion of the net pension liability prior measurement date	0.00098300%
Proportion of the net pension liability current measurement date	<u>0.00085000%</u>
Change in proportionate share	<u><u>-0.00013300%</u></u>
Proportionate share of the net pension liability	\$ 125,866
Pension expense	(14,126)

At December 31, 2021, the Airport reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred outflows of resources	
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	\$ 12,764
Airport contributions subsequent to the measurement date	<u>20,992</u>
Total deferred outflows of resources	<u><u>\$ 33,756</u></u>
Deferred inflows of resources	
Differences between expected and actual experience	\$ 5,265
Net difference between projected and actual earnings on pension plan investments	49,058
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	<u>11,579</u>
Total deferred inflows of resources	<u><u>\$ 65,902</u></u>

\$20,992 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, 2022.

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

	OPERS
Year Ending December 31:	
2022	\$ (15,623)
2023	(10,825)
2024	(19,999)
2025	(6,691)
Total	\$ (53,138)

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

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

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
Airport's proportionate share of the net pension liability	\$ 240,091	\$ 125,866	\$ 30,889

G. Other Postemployment Benefits (OPEB)

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

The Airport's contractually required contribution was \$0 for 2021.

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

The net OPEB asset was measured as of December 31, 2020 and the total OPEB asset used to calculate the new OPEB asset was determined by an actuarial valuation as of December 31, 2019, rolled forward to December 31, 2020 by incorporating the expected value of health care cost accruals, the actual health care payments, and interest accruals during the year. The Airport's proportion of the net OPEB asset was based on the Airport's share of contributions to the retirement system relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

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	OPERS
Proportion of the net OPEB liability prior measurement date	0.00091500%
Proportion of the net OPEB asset current measurement date	<u>0.00087700%</u>
Change in proportionate share	<u><u>-0.00003800%</u></u>
Proportionate share of the net OPEB asset	\$ 15,624
OPEB expense	(98,651)

At December 31, 2020, the Airport reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred outflows of resources	
Changes of assumptions	\$ 7,681
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	<u>7,930</u>
Total deferred outflows of resources	<u><u>\$ 15,611</u></u>
Deferred inflows of resources	
Differences between expected and actual experience	\$ 14,101
Changes of assumptions	25,316
Net difference between projected and actual earnings on pension plan investments	8,320
Changes in proportionate share and differences between Airport contributions and proportionate share of contributions	<u>3,974</u>
Total deferred inflows of resources	<u><u>\$ 51,711</u></u>

No amount reported as deferred outflows of resources related to OPEB resulting from Airport contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS
Year Ending December 31:	
2022	\$ (15,589)
2023	(15,916)
2024	(3,616)
2025	<u>(979)</u>
Total	<u><u>\$ (36,100)</u></u>

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

Sensitivity of the Airport's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate - The following table presents the Airport's proportionate share of the net OPEB asset calculated using the current period discount rate assumption of 6.00 percent, as well as what the Airport's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
Airport's proportionate share of the net OPEB asset	\$ 3,885	\$ 15,624	\$ 25,275

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
Airport's proportionate share of the net OPEB asset	\$ 16,005	\$ 15,624	\$ 15,198

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H. Capital Assets

A summary of the Airport's capital assets at December 31, 2021 follows:

	Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
<i>Capital assets not being depreciated:</i>				
Land	\$ 693,478	\$ -	\$ -	\$ 693,478
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	2,947,787	-	-	2,947,787
Improvements other than Buildings	13,701,184	-	-	13,701,184
Vehicles	764,207	-	-	764,207
Furniture and Equipment	262,856	259,497	-	522,353
<i>Total capital assets being depreciated:</i>	17,676,034	259,497	-	17,935,531
<i>Less accumulated depreciation:</i>				
Buildings and Improvements	(924,809)	(75,509)	-	(1,000,318)
Improvements other than Buildings	(2,135,803)	(363,426)	-	(2,499,229)
Vehicles	(535,340)	(25,104)	-	(560,444)
Furniture and Equipment	(191,560)	(39,614)	-	(231,174)
<i>Total accumulated depreciation</i>	(3,787,512)	(503,653)	-	(4,291,165)
<i>Total capital assets being depreciated, net</i>	13,888,522	(244,156)	-	13,644,366
Total Capital Assets, Net	\$ 14,582,000	\$ (244,156)	\$ -	\$ 14,337,844

I. Risk Management

The Airport maintains commercial insurance for the following risks:

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

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

J. Contingent Liability

The Airport receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Airport as of December 31, 2021.

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

K. Contributions and Donations

The Airport receives significant contributions and donations which help it to operate. During 2021, the Airport received \$250,000 from the County and \$487,718 from other donors.

L. Other Employee Benefits

Full time employees are eligible for one paid personal absence day annually which can be used for personal business. Employees are also eligible for five paid sick days, which can be used for illness or sickness. Employment anniversary dates are used in establishing eligibility. The banked liability has no value for time off or for payment of unused days upon termination. Therefore, there was no liability for accrued by unused personal or sick days as of December 31, 2021.

Full time employees are eligible for paid vacation time depending upon length of service. Vacation time may not be carried over to the following year unless, prior written approval from the Board is granted. Eligible employees will not be paid for any earned but unused vacation upon termination. Therefore, there was no liability for accrued but unused vacation days at December 31, 2021.

M. COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June of 2021 while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Airport. The Airport’s investment portfolio and the pension and other employee benefits plan in which the Airport participates fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Airport’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding has been made available through the Consolidated Appropriations Act, 2021, passed December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

N. Subsequent Event

On May 12, 2022, the Airport was notified by email from the USDA Rural Development that a payment of \$332,089.59 would be required to bring current the USDA Revenue Bond obligation. No official accounting statement accompanied the email. By conference call on May 13, 2022, the Airport was informed that without payment, the Airport would remain on the federal “Do Not Pay” list, which would preclude the funding of a FAA grant of \$440,000 for the rehabilitation of Taxiway A issued in 2021. The Airport Board of Trustees met on May 13, 2022. At that meeting, the Airport accepted a charitable equities donation from a private donor to fund the payment of the obligation and authorized a payment to the USDA in the amount of \$332,089.59 which was issued and forwarded by FedEx Early AM Delivery. No official receipt of payment was provided by the USDA. Airport management intends to remit payment to the USDA in the amount of \$515.70 on September 30, 2022 from revenue made in January 2022 and as required by the terms and conditions of the revenue bond documents.

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NOTE 28: ASHTABULA COUNTY LAND REUTILIZATION CORPORATION - COMPONENT UNIT

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

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

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

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

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

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

2. Budgetary Process

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

3. Federal Income Tax

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

4. Cash and Cash Equivalents

All monies received by the Corporation are deposited in a demand deposit account. During 2021, the Corporation invested in the State Treasury Asset Reserve of Ohio (STAR Ohio).

5. Assets Held for Resale

Assets held for resale represent properties purchased by or donated to the Corporation. The transfer fees paid to the Ashtabula County Auditor for these abandoned properties are expensed in the year paid. The Corporation holds the properties until they are either sold or transferred to a private purchaser, non-profit, or public end-user.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2021

Properties may be merged with adjacent parcels for development or green space projects, or the Corporation may sell other lots to the owners of adjacent parcels for nominal cost. As of December 31, 2021, the Corporation held no parcels in trust.

6. *Accrued Liabilities*

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

7. *Net Position*

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Corporation had no restricted net position at December 31, 2021.

8. *Intergovernmental Revenue*

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

9. *Estimates*

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

10. *Prepaid Items*

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

11. *Government Grants*

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

C. *Deposits and Investments*

The Corporation follows the same statutory requirements for deposits and investments as the primary government (See Note 7). At year-end, the carrying amount of the Corporation's deposits was \$393,115. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2021, \$250,000 of the Corporation's bank balance of \$393,115 was covered by the Federal Deposit Insurance Corporation. Although the deposits were held by the pledging financial institution's trust department and all statutory requirements for investments of money had been followed, noncompliance with Federal requirements could potentially subject the Corporation to custodial credit risk. Custodial credit risk is the risk that in the event of bank failure the Corporation's deposits may not be returned to it. All deposits are held in single qualified institutions.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2021

Investments

Investments are reported at fair value. As of December 31, 2021, the Corporation had the following investments:

<u>Measurement / Investment Type</u>	<u>Investment Maturities</u>	
	<u>Measurement Value</u>	<u>12 Months or Less</u>
Amortized Cost:		
STAR Ohio	\$ 507,136	\$ 507,136
Total Investments	<u>\$ 507,136</u>	<u>\$ 507,136</u>

Reconciliation of Cash and Investments to the Statement of Net Position

The following is a reconciliation of cash and investments as reported in the footnote above to cash and cash equivalents as reported on the statement of net position as of December 31, 2021:

<u>Cash and Investments per Note Disclosure</u>		<u>Cash and Investments per Statement of Net Position</u>	
Carrying amounts of deposits	\$ 393,115	Land Reutilization Corp.	<u>\$ 900,251</u>
Investments	507,136		
Total Investments	<u>\$ 900,251</u>	Total	<u>\$ 900,251</u>

D. Risk Management

The Corporation is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2021, the Corporation contract with CORSA for various types of insurance.

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

E. Transactions with Ashtabula County

Pursuant and in accordance with Section 321.261(B) of the Ohio Revised Code, the Corporation has been authorized by the Ashtabula County Board of Commissioners to receive 3.0% of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent and Assessment Collection (DTAC) fund and will be available for appropriation by the Corporation to fund operations. For December 31, 2021, this amount totaled \$138,987.

Pursuant to a contract for services agreement approved by the Board of Directors, for December 31, 2021, the Corporation incurred \$77,866 to personnel and related charges to the Ashtabula County Treasurer's Office.

F. Litigation

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

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Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2021

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 2021 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:

2021		2020		2019	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
347	70	347	70	347	70

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2021	\$ 5,989,282	\$ 5,525,842	\$ 463,440
2020	6,344,877	5,613,945	730,932
2019	5,738,104	5,398,404	339,700
2018	5,013,072	4,613,484	399,588
2017	4,878,372	4,231,850	646,522
2016	4,800,668	4,266,025	534,643
2015	4,946,971	4,348,206	598,765
2014	4,953,007	4,509,465	443,542
2013	4,860,716	4,385,553	475,163
2012	4,694,191	4,196,668	497,523

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2021

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:

2021		2020		2019	
Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking
922	7.7	921	7.6	917	7.5

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

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2021	\$ 1,512,576	\$ 923,558	\$ 589,018
2020	1,233,413	1,091,031	142,382
2019	2,339,297	2,180,956	158,341
2018	1,388,571	1,320,377	68,194
2017	1,439,478	1,123,777	315,701
2016	1,286,043	1,119,869	166,174
2015	1,442,984	1,280,921	162,063
2014	1,620,785	1,386,848	233,937
2013	1,497,267	1,384,979	112,288
2012	1,477,254	1,314,165	163,089

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Eight Years

	2021	2020	2019	2018
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.229992%	0.230164%	0.245900%	0.250181%
County's proportionate share of the net pension liability	\$ 32,526,783	\$ 43,540,857	\$ 64,780,862	\$ 37,777,128
County's covered payroll	\$ 31,360,593	\$ 30,990,829	\$ 32,191,329	\$ 31,810,062
County's proportionate share of the net pension liability as a percentage of its covered payroll	103.72%	140.50%	201.24%	118.76%
Plan fiduciary net position as a percentage of the total pension liability	86.88%	82.17%	74.70%	84.66%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.307639%	0.292290%	0.296936%	0.252769%
County's proportionate share of the net pension asset	\$ 848,146	\$ 583,334	\$ 319,389	\$ 331,200
County's covered payroll	\$ 1,297,571	\$ 1,250,857	\$ 1,215,329	\$ 1,004,346
County's proportionate share of the net pension asset as a percentage of its covered payroll	65.36%	46.63%	26.28%	32.98%
Plan fiduciary net position as a percentage of the total pension asset	157.67%	145.28%	126.64%	137.28%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.135530%	0.133403%	0.161093%	0.167334%
County's proportionate share of the net pension asset	\$ 23,596	\$ 4,826	\$ 3,530	\$ 5,621
County's covered payroll	\$ 779,700	\$ 763,130	\$ 885,990	\$ 882,410
County's proportionate share of the net pension asset as a percentage of its covered payroll	3.03%	0.63%	0.40%	0.64%
Plan fiduciary net position as a percentage of the total pension asset	188.21%	118.84%	113.42%	124.46%

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

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

See Accompanying Notes to the Required Supplementary Information

	2017	2016	2015	2014
	0.246396%	0.252483%	0.255711%	0.255711%
\$	53,833,902	\$ 42,295,953	\$ 29,819,485	\$ 29,145,963
\$	30,947,158	\$ 30,551,500	\$ 30,450,517	\$ 28,367,013
	173.95%	138.44%	97.93%	102.75%
	77.25%	81.08%	86.45%	86.36%
	0.226356%	0.230850%	0.214598%	0.214598%
\$	121,213	\$ 108,644	\$ 79,887	\$ 21,772
\$	881,100	\$ 754,692	\$ 784,433	\$ 797,392
	13.76%	14.40%	10.18%	2.73%
	116.55%	116.90%	114.83%	104.56%
	0.160331%	0.172613%	n/a	n/a
\$	643	\$ 660	n/a	n/a
\$	656,808	\$ 961,325	n/a	n/a
	0.10%	0.07%	n/a	n/a
	103.40%	103.91%	n/a	n/a

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Eight Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
County's proportion of the net pension liability	0.00000000%	0.00000000%	0.00018153%	0.00917285%
County's proportionate share of the net pension liability	\$ -	\$ -	\$ 40,144	\$ 2,016,904
County's covered-employee payroll	\$ -	\$ -	\$ 597,664	\$ 950,264
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	0.00%	0.00%	6.72%	212.25%
Plan fiduciary net position as a percentage of the total pension liability	87.78%	75.48%	77.40%	77.30%

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

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

See Accompanying Notes to the Required Supplementary Information

2017	2016	2015	2014
0.00886564%	0.00865455%	0.00855031%	0.00855031%
\$ 2,106,052	\$ 2,896,939	\$ 2,363,056	\$ 1,999,921
\$ 932,629	\$ 934,936	\$ 885,993	\$ 754,185
225.82%	309.85%	266.71%	265.18%
75.30%	66.80%	72.10%	74.70%

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Ten Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 4,468,393	\$ 4,390,483	\$ 4,338,716	\$ 4,506,786
Contributions in relation to the contractually required contribution	<u>(4,468,393)</u>	<u>(4,390,483)</u>	<u>(4,338,716)</u>	<u>(4,506,786)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 31,917,093	\$ 31,360,593	\$ 30,990,829	\$ 32,191,329
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 163,634	\$ 181,660	\$ 175,120	\$ 170,146
Contributions in relation to the contractually required contribution	<u>(163,634)</u>	<u>(181,660)</u>	<u>(175,120)</u>	<u>(170,146)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 1,168,814	\$ 1,297,571	\$ 1,250,857	\$ 1,215,329
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 82,040	\$ 77,970	\$ 76,313	\$ 88,599
Contributions in relation to the contractually required contribution	<u>(82,040)</u>	<u>(77,970)</u>	<u>(76,313)</u>	<u>(88,599)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 820,400	\$ 779,700	\$ 763,130	\$ 885,990
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	10.00%

Note: Information prior to 2012 for the County's combined plan and prior to 2013 for the County's member directed plan was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Accompanying Notes to the Required Supplementary Information

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 4,135,308	\$ 3,713,659	\$ 3,666,180	\$ 3,654,062	\$ 3,687,712	\$ 3,225,715
<u>(4,135,308)</u>	<u>(3,713,659)</u>	<u>(3,666,180)</u>	<u>(3,654,062)</u>	<u>(3,687,712)</u>	<u>(3,225,715)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 31,810,062	\$ 30,947,158	\$ 30,551,500	\$ 30,450,517	\$ 28,367,015	\$ 32,257,150
13.00%	12.00%	12.00%	12.00%	13.00%	10.00%
\$ 130,565	\$ 105,732	\$ 90,563	\$ 94,132	\$ 103,661	
<u>(130,565)</u>	<u>(105,732)</u>	<u>(90,563)</u>	<u>(94,132)</u>	<u>(103,661)</u>	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
\$ 1,004,346	\$ 881,100	\$ 754,692	\$ 784,433	\$ 797,392	
13.00%	12.00%	12.00%	12.00%	13.00%	
\$ 88,241	\$ 78,817	\$ 115,359			
<u>(88,241)</u>	<u>(78,817)</u>	<u>(115,359)</u>			
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
\$ 882,410	\$ 656,808	\$ 961,325			
10.00%	12.00%	12.00%			

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Ten Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ 83,673
Contributions in relation to the contractually required contribution	-	-	-	(83,673)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ -	\$ -	\$ -	\$ 597,664
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

See Accompanying Notes to the Required Supplementary Information

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 133,037	\$ 130,568	\$ 130,891	\$ 124,039	\$ 98,044	\$ 100,405
<u>(133,037)</u>	<u>(130,568)</u>	<u>(130,891)</u>	<u>(124,039)</u>	<u>(98,044)</u>	<u>(100,405)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 950,264	\$ 932,629	\$ 934,936	\$ 954,146	\$ 754,185	\$ 772,346
14.00%	14.00%	14.00%	13.00%	13.00%	13.00%

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Five Years

	2021	2020	2019	2018
County's proportion of the net OPEB liability/asset	0.228500%	0.228174%	0.244046%	0.246980%
County's proportionate share of the net OPEB liability/(asset)	\$ (3,888,022)	\$ 30,164,030	\$ 30,605,465	\$ 25,814,724
County's covered payroll	\$ 33,437,864	\$ 33,004,816	\$ 34,292,648	\$ 33,696,818
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	11.63%	91.39%	89.25%	76.61%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	115.57%	47.80%	46.33%	54.14%

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

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

See Accompanying Notes to the Required Supplementary Information

2017

0.241596%

\$ 23,478,094

\$ 32,485,066

72.27%

54.05%

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Five Years

	2021	2020	2019	2018
County's proportion of the net OPEB liability (asset)	0.00000000%	0.00000000%	0.00018153%	0.00917285%
County's proportionate share of the net OPEB liability (asset)	\$ -	\$ -	\$ (3,007)	\$ (147,000)
County's covered-employee payroll	\$ -	\$ -	\$ 597,664	\$ 950,264
County's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%	0.50%	15.47%
Plan fiduciary net position as a percentage of the total OPEB liability	174.73%	182.13%	174.70%	176.00%

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

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

See Accompanying Notes to the Required Supplementary Information

2017

0.00886564%

\$ 345,905

\$ 932,629

37.09%

47.10%

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Ten Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 32,815	\$ 31,188	\$ 30,525	\$ 35,440
Contributions in relation to the contractually required contribution	<u>(32,815)</u>	<u>(31,188)</u>	<u>(30,525)</u>	<u>(35,440)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 33,906,307	\$ 33,437,864	\$ 33,004,816	\$ 34,292,648
Contributions as a percentage of covered payroll	0.10%	0.09%	0.09%	0.10%

See Accompanying Notes to the Required Supplementary Information

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 371,788	\$ 682,509	\$ 613,225	\$ 630,627	\$ 317,634	\$ 1,269,911
<u>(371,788)</u>	<u>(682,509)</u>	<u>(613,225)</u>	<u>(630,627)</u>	<u>(317,634)</u>	<u>(1,269,911)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 33,696,818	\$ 32,485,066	\$ 32,267,517	\$ 31,234,950	\$ 29,164,407	\$ 32,257,150
1.10%	2.10%	1.90%	2.02%	1.09%	3.94%

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Ten Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ -	\$ -	\$ -	\$ 597,664
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

See Accompanying Notes to the Required Supplementary Information

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ -	\$ -	\$ -	\$ 4,390	\$ 7,542	\$ 7,723
-	-	-	(4,390)	(7,542)	(7,723)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 950,264	\$ 932,629	\$ 934,936	\$ 954,146	\$ 754,185	\$ 772,346
0.00%	0.00%	1.00%	1.00%	1.00%	1.00%

Ashtabula County, Ohio

Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2014-2021.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016.
- For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%.
- There were no changes in assumptions for 2018.
- For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms :

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

Changes in assumptions :

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

(Continued)

Ashtabula County, Ohio

Notes to the Required Supplementary Information (Continued)
For the Year Ended December 31, 2021

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

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

Changes in assumptions :

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

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COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES

Combining Statements -- Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

CARES Act – To account for and report restricted grant monies provided under the CARES Act, to be used for any necessary expenditures incurred due to the public health emergency with respect to the COVID-19 pandemic.

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

Nonmajor Capital Projects Funds

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

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

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

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

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Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 17,274,390	\$ 826,059	\$ 4,368,364	\$ 22,468,813
Cash with fiscal agents	209,438	-	-	209,438
Cash in segregated accounts	1,915,628	-	-	1,915,628
Receivables:				
Property taxes	1,178,697	991,455	-	2,170,152
Accounts	248,574	-	5,484	254,058
Special assessments	480,268	207,940	-	688,208
Interfund loans	12,531	-	-	12,531
Due from other governments	1,855,187	60,000	-	1,915,187
Loans receivable	2,312,244	-	-	2,312,244
Total assets	<u>\$ 25,486,957</u>	<u>\$ 2,085,454</u>	<u>\$ 4,373,848</u>	<u>\$ 31,946,259</u>
Liabilities:				
Accounts payable	\$ 432,605	\$ -	\$ 145,532	\$ 578,137
Accrued wages and benefits	211,735	-	2,028	213,763
Due to other governments	192,108	-	313	192,421
Interfund loans payable	102,945	-	6,520	109,465
Payroll withholding payable	110,289	-	1,048	111,337
Unearned revenue	5,000	-	-	5,000
Total liabilities	<u>1,054,682</u>	<u>-</u>	<u>155,441</u>	<u>1,210,123</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	1,073,415	940,000	-	2,013,415
Delinquent property tax revenue not available	55,282	51,455	-	106,737
Special assessments revenue not available	480,268	207,940	-	688,208
Miscellaneous revenue not available	88,001	-	-	88,001
Intergovernmental revenue not available	1,209,597	60,000	-	1,269,597
Total deferred inflows of resources	<u>2,906,563</u>	<u>1,259,395</u>	<u>-</u>	<u>4,165,958</u>
Fund balances:				
Nonspendable:				
Loans	2,312,244	-	-	2,312,244
Restricted for:				
Public assistance/human services	6,197,212	-	-	6,197,212
Health programs	1,351,100	-	-	1,351,100
Judicial/public safety programs	5,701,828	-	-	5,701,828
Economic development	1,955,564	-	-	1,955,564
General government operations	3,361,413	-	-	3,361,413
Lodge	259,438	-	-	259,438
Other purposes	413,461	-	-	413,461
Capital projects	-	-	4,218,407	4,218,407
Committed for:				
Debt service	-	826,059	-	826,059
Unassigned (deficit)	(26,548)	-	-	(26,548)
Total fund balances	<u>21,525,712</u>	<u>826,059</u>	<u>4,218,407</u>	<u>26,570,178</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 25,486,957</u>	<u>\$ 2,085,454</u>	<u>\$ 4,373,848</u>	<u>\$ 31,946,259</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property and other local taxes	\$ 1,646,807	\$ 966,977	\$ -	\$ 2,613,784
Charges for services	3,833,042	-	151,488	3,984,530
Licenses and permits	122,132	-	-	122,132
Fines and forfeitures	300,776	-	-	300,776
Intergovernmental	9,998,082	125,730	-	10,123,812
Special assessments	432,529	-	-	432,529
Interest	96,619	-	973	97,592
Contributions and donations	158,702	-	-	158,702
Conveyance taxes	398,891	-	-	398,891
Payments in lieu of taxes	-	132,010	-	132,010
Change in fair value of investments	445	-	-	445
Other	1,755,618	134,865	4,418	1,894,901
Total revenues	<u>18,743,643</u>	<u>1,359,582</u>	<u>156,879</u>	<u>20,260,104</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	3,656,772	-	-	3,656,772
Judicial	1,057,796	-	169,883	1,227,679
Public safety	4,015,325	-	-	4,015,325
Public works	362,792	132,009	-	494,801
Health	4,785,439	-	-	4,785,439
Human services	1,821,155	-	506,094	2,327,249
Conservation and recreation	24,087	-	-	24,087
Capital outlay	-	-	1,346,413	1,346,413
Debt service:				
Principal retirement	29,368	1,548,379	-	1,577,747
Interest and fiscal charges	1,480	299,273	-	300,753
Total expenditures	<u>15,754,214</u>	<u>1,979,661</u>	<u>2,022,390</u>	<u>19,756,265</u>
Excess of revenues over (under) expenditures	<u>2,989,429</u>	<u>(620,079)</u>	<u>(1,865,511)</u>	<u>503,839</u>
Other financing sources (uses):				
Contributions to lodge	(449,278)	-	-	(449,278)
Transfers in	409,943	577,124	2,687,500	3,674,567
Transfers out	(1,099,114)	-	(100,121)	(1,199,235)
Total other financing sources (uses)	<u>(1,138,449)</u>	<u>577,124</u>	<u>2,587,379</u>	<u>2,026,054</u>
Net change in fund balance	1,850,980	(42,955)	721,868	2,529,893
Fund balances at beginning of year	<u>19,674,732</u>	<u>869,014</u>	<u>3,496,539</u>	<u>24,040,285</u>
Fund balances at end of year	<u>\$ 21,525,712</u>	<u>\$ 826,059</u>	<u>\$ 4,218,407</u>	<u>\$ 26,570,178</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	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	\$ 88,083	\$ 2,996,401	\$ 1,341,760	\$ 11,227	\$ 4,935	\$ 200,061
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	5,328	2,346	61,916	-	-	-
Special assessments	-	-	249,162	-	-	-
Interfund loans	-	-	12,531	-	-	-
Due from other governments	-	19,000	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 93,411</u>	<u>\$ 3,017,747</u>	<u>\$ 1,665,369</u>	<u>\$ 11,227</u>	<u>\$ 4,935</u>	<u>\$ 200,061</u>
Liabilities:						
Accounts payable	\$ 21,263	\$ -	\$ 40,825	\$ -	\$ -	\$ -
Accrued wages and benefits	2,129	26,368	2,179	-	-	6,478
Due to other governments	2,656	4,074	21,517	-	-	1,001
Interfund loans payable	-	-	30,000	-	-	-
Payroll withholding payable	1,042	13,924	920	-	-	3,304
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>27,090</u>	<u>44,366</u>	<u>95,441</u>	<u>-</u>	<u>-</u>	<u>10,783</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	249,162	-	-	-
Miscellaneous revenue not available	-	-	61,916	-	-	-
Intergovernmental revenue not available	-	19,000	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>19,000</u>	<u>311,078</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	66,321	-	1,258,850	-	-	-
Judicial/public safety programs	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
General government operations	-	2,954,381	-	-	-	189,278
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	11,227	4,935	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>66,321</u>	<u>2,954,381</u>	<u>1,258,850</u>	<u>11,227</u>	<u>4,935</u>	<u>189,278</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 93,411</u>	<u>\$ 3,017,747</u>	<u>\$ 1,665,369</u>	<u>\$ 11,227</u>	<u>\$ 4,935</u>	<u>\$ 200,061</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
\$ 4,250	\$ 187,040	\$ 64,415	\$ 93,347	\$ 68,138	\$ 5,596,100	\$ 625,916	\$ 458,514
-	-	-	-	-	-	-	-
-	-	-	-	-	500	-	-
-	-	-	-	-	1,128,697	-	-
-	6,565	50	-	-	-	57,820	31,631
-	-	-	-	-	-	-	231,106
-	-	-	-	-	-	-	-
-	-	-	-	-	128,936	50,000	-
-	-	-	-	-	-	-	-
<u>\$ 4,250</u>	<u>\$ 193,605</u>	<u>\$ 64,465</u>	<u>\$ 93,347</u>	<u>\$ 68,138</u>	<u>\$ 6,854,233</u>	<u>\$ 733,736</u>	<u>\$ 721,251</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317,699	\$ 466	\$ 1,446
167	5,210	-	10,079	-	20,815	8,318	4,961
25	805	-	1,970	-	25,081	1,286	767
-	-	-	-	-	-	-	-
86	3,345	-	8,125	-	10,767	4,199	6,134
-	-	-	-	-	-	-	-
<u>278</u>	<u>9,360</u>	<u>-</u>	<u>20,174</u>	<u>-</u>	<u>374,362</u>	<u>14,269</u>	<u>13,308</u>
-	-	-	-	-	1,073,415	-	-
-	-	-	-	-	55,282	-	-
-	-	-	-	-	-	-	231,106
-	-	-	-	-	-	-	-
-	-	-	-	-	116,216	-	-
-	-	-	-	-	1,244,913	-	231,106
-	-	-	-	-	-	-	-
-	-	-	-	-	5,234,958	-	-
-	-	-	-	-	-	-	-
-	-	-	73,173	68,138	-	719,467	476,837
-	-	-	-	-	-	-	-
3,972	184,245	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	64,465	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,972</u>	<u>184,245</u>	<u>64,465</u>	<u>73,173</u>	<u>68,138</u>	<u>5,234,958</u>	<u>719,467</u>	<u>476,837</u>
<u>\$ 4,250</u>	<u>\$ 193,605</u>	<u>\$ 64,465</u>	<u>\$ 93,347</u>	<u>\$ 68,138</u>	<u>\$ 6,854,233</u>	<u>\$ 733,736</u>	<u>\$ 721,251</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2021

	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	\$ 292,559	\$ 252,353	\$ 456,590	\$ 82,184	\$ 60,474	\$ 376,309
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	8,156	-	5,237	55	-	5,037
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	334,097	-	684	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 300,715</u>	<u>\$ 586,450</u>	<u>\$ 461,827</u>	<u>\$ 82,923</u>	<u>\$ 60,474</u>	<u>\$ 381,346</u>
Liabilities:						
Accounts payable	\$ 1,386	\$ -	\$ -	\$ -	\$ 221	\$ -
Accrued wages and benefits	1,721	3,210	1,801	-	-	9,454
Due to other governments	266	7,221	278	-	-	1,461
Interfund loans payable	-	6,500	-	-	-	-
Payroll withholding payable	878	702	964	-	-	4,890
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>4,251</u>	<u>17,633</u>	<u>3,043</u>	<u>-</u>	<u>221</u>	<u>15,805</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	7,407	-	-	-	-
Intergovernmental revenue not available	-	320,190	-	320	-	-
Total deferred inflows of resources	<u>-</u>	<u>327,597</u>	<u>-</u>	<u>320</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	296,464	-	458,784	82,603	60,253	365,541
Economic development	-	241,220	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>296,464</u>	<u>241,220</u>	<u>458,784</u>	<u>82,603</u>	<u>60,253</u>	<u>365,541</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 300,715</u>	<u>\$ 586,450</u>	<u>\$ 461,827</u>	<u>\$ 82,923</u>	<u>\$ 60,474</u>	<u>\$ 381,346</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
\$ 23,076	\$ 80,271	\$ 27,137	\$ 715,566	\$ 3,501	\$ 85,844	\$ 19,085	\$ 21,088
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	44,947	33	1,763	510	-
-	-	-	-	-	-	-	-
-	-	-	31,196	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 23,076</u>	<u>\$ 80,271</u>	<u>\$ 27,137</u>	<u>\$ 791,709</u>	<u>\$ 3,534</u>	<u>\$ 87,607</u>	<u>\$ 19,595</u>	<u>\$ 21,088</u>
\$ 186	\$ 3,993	\$ 25	\$ 907	\$ -	\$ -	\$ 10,000	\$ -
-	-	1,615	41,563	-	-	-	-
-	-	249	32,689	-	-	-	-
-	-	-	-	-	-	-	-
-	-	836	21,464	-	-	-	-
-	-	-	-	-	-	-	-
<u>186</u>	<u>3,993</u>	<u>2,725</u>	<u>96,623</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	18,678	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>18,678</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	676,408	-	-	-	-
-	-	-	-	-	-	-	-
22,890	76,278	24,412	-	3,534	87,607	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,595	21,088
-	-	-	-	-	-	-	-
<u>22,890</u>	<u>76,278</u>	<u>24,412</u>	<u>676,408</u>	<u>3,534</u>	<u>87,607</u>	<u>9,595</u>	<u>21,088</u>
<u>\$ 23,076</u>	<u>\$ 80,271</u>	<u>\$ 27,137</u>	<u>\$ 791,709</u>	<u>\$ 3,534</u>	<u>\$ 87,607</u>	<u>\$ 19,595</u>	<u>\$ 21,088</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2021

	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	\$ 287,882	\$ 8,797	\$ 28,942	\$ -	\$ 300,508	\$ 890,494
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	353	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	-	7,280	-	128,778	882,301
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 288,235</u>	<u>\$ 8,797</u>	<u>\$ 36,222</u>	<u>\$ -</u>	<u>\$ 429,286</u>	<u>\$ 1,772,795</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 10,994	\$ 8,205
Accrued wages and benefits	-	-	1,628	-	13,459	20,939
Due to other governments	-	-	252	-	2,079	3,235
Interfund loans payable	-	-	600	3,668	2,635	-
Payroll withholding payable	-	-	897	-	6,958	11,042
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>3,377</u>	<u>3,668</u>	<u>36,125</u>	<u>43,421</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	107,315	390,150
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,315</u>	<u>390,150</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	285,846	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	288,235	-	32,845	-	-	1,339,224
Economic development	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	8,797	-	-	-	-
Unassigned (deficit)	-	-	-	(3,668)	-	-
Total fund balances	<u>288,235</u>	<u>8,797</u>	<u>32,845</u>	<u>(3,668)</u>	<u>285,846</u>	<u>1,339,224</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 288,235</u>	<u>\$ 8,797</u>	<u>\$ 36,222</u>	<u>\$ -</u>	<u>\$ 429,286</u>	<u>\$ 1,772,795</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
\$ 345,810	\$ 16,159	\$ 56,730	\$ 39,501	\$ -	\$ 5,663	\$ 25,179	\$ 73,312
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
256,406	-	-	-	-	-	25,925	-
-	-	-	-	-	-	-	-
<u>\$ 602,216</u>	<u>\$ 16,159</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ -</u>	<u>\$ 5,663</u>	<u>\$ 51,104</u>	<u>\$ 73,312</u>
\$ 13,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
53,364	1,507	-	-	-	-	25,175	-
-	-	-	-	1,516	-	-	-
-	-	-	-	-	437	-	-
-	-	-	-	-	-	-	-
<u>67,110</u>	<u>1,507</u>	<u>-</u>	<u>-</u>	<u>1,516</u>	<u>437</u>	<u>25,175</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
256,406	-	-	-	-	-	-	-
<u>256,406</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	25,929	-
-	-	56,730	39,501	-	5,226	-	73,312
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
278,700	14,652	-	-	-	-	-	-
-	-	-	-	(1,516)	-	-	-
<u>278,700</u>	<u>14,652</u>	<u>56,730</u>	<u>39,501</u>	<u>(1,516)</u>	<u>5,226</u>	<u>25,929</u>	<u>73,312</u>
<u>\$ 602,216</u>	<u>\$ 16,159</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ -</u>	<u>\$ 5,663</u>	<u>\$ 51,104</u>	<u>\$ 73,312</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2021

	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDIAM
Assets:						
Equity in pooled cash and cash equivalents	\$ 25,450	\$ 202,355	\$ 204,213	\$ -	\$ 209,905	\$ 951
Cash with fiscal agents	-	-	-	209,438	-	-
Cash in segregated accounts	-	-	1,507,776	-	-	-
Receivables:						
Property taxes	-	-	-	50,000	-	-
Accounts	-	-	10,720	-	120	-
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	-	-	-	(13,866)	-
Loans receivable	-	-	2,312,244	-	-	-
Total assets	<u>\$ 25,450</u>	<u>\$ 202,355</u>	<u>\$ 4,034,953</u>	<u>\$ 259,438</u>	<u>\$ 196,159</u>	<u>\$ 951</u>
Liabilities:						
Accounts payable	\$ -	\$ 516	\$ 719	\$ -	\$ -	\$ -
Accrued wages and benefits	-	-	2,646	-	2,869	-
Due to other governments	-	861	-	-	561	-
Interfund loans payable	-	-	-	-	-	-
Payroll withholding payable	-	-	-	-	1,520	-
Unearned revenue	-	-	5,000	-	-	-
Total liabilities	<u>-</u>	<u>1,377</u>	<u>8,365</u>	<u>-</u>	<u>4,950</u>	<u>-</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	2,312,244	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	25,450	200,978	-	-	191,209	951
Economic development	-	-	1,714,344	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	259,438	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>25,450</u>	<u>200,978</u>	<u>4,026,588</u>	<u>259,438</u>	<u>191,209</u>	<u>951</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 25,450</u>	<u>\$ 202,355</u>	<u>\$ 4,034,953</u>	<u>\$ 259,438</u>	<u>\$ 196,159</u>	<u>\$ 951</u>

Clerk of Court OVI/IDIAM	County Transportation	Juvenile Drug Court	MHRS Drug Court Grant	OMAS Drug Court Grant	QRT Grant	OMAS MH Court Grant	Crime Enforcement Agency
\$ 3,155	\$ 3,414	\$ 76,832	\$ 29,988	\$ 55,369	\$ 9,333	\$ 37,598	\$ 5,878
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	128,891
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,450
-	-	-	-	-	-	-	-
<u>\$ 3,155</u>	<u>\$ 3,414</u>	<u>\$ 76,832</u>	<u>\$ 29,988</u>	<u>\$ 55,369</u>	<u>\$ 9,333</u>	<u>\$ 37,598</u>	<u>\$ 139,219</u>
\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,553	-	1,568	-	1,568	17,617
-	-	240	-	243	-	243	2,721
-	12,000	-	42,766	-	-	-	3,260
-	-	803	-	811	-	811	4,489
-	-	-	-	-	-	-	-
-	12,000	2,604	42,766	2,622	-	2,622	28,087
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,155	-	74,228	-	52,747	9,333	34,976	111,132
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(8,586)	-	(12,778)	-	-	-	-
3,155	(8,586)	74,228	(12,778)	52,747	9,333	34,976	111,132
<u>\$ 3,155</u>	<u>\$ 3,414</u>	<u>\$ 76,832</u>	<u>\$ 29,988</u>	<u>\$ 55,369</u>	<u>\$ 9,333</u>	<u>\$ 37,598</u>	<u>\$ 139,219</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2021

	CARES Act	Federal Drug Court	Probate Court Special Projects	Law Enforcement Trust	County Trust	Total Nonmajor Special Revenue Funds
Assets:						
Equity in pooled cash and cash equivalents	\$ 2	\$ 9,115	\$ 81,632	\$ 3,999	\$ -	\$ 17,274,390
Cash with fiscal agents	-	-	-	-	-	209,438
Cash in segregated accounts	-	-	-	248,924	29,537	1,915,628
Receivables:						
Property taxes	-	-	-	-	-	1,178,697
Accounts	-	-	5,987	-	-	248,574
Special assessments	-	-	-	-	-	480,268
Interfund loans	-	-	-	-	-	12,531
Due from other governments	-	-	-	-	-	1,855,187
Loans receivable	-	-	-	-	-	2,312,244
Total assets	<u>\$ 2</u>	<u>\$ 9,115</u>	<u>\$ 87,619</u>	<u>\$ 252,923</u>	<u>\$ 29,537</u>	<u>\$ 25,486,957</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 432,605
Accrued wages and benefits	-	1,820	-	-	-	211,735
Due to other governments	-	281	-	-	-	192,108
Interfund loans payable	-	-	-	-	-	102,945
Payroll withholding payable	-	941	-	-	-	110,289
Unearned revenue	-	-	-	-	-	5,000
Total liabilities	<u>-</u>	<u>3,042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,054,682</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	1,073,415
Delinquent property tax revenue not available	-	-	-	-	-	55,282
Special assessments revenue not available	-	-	-	-	-	480,268
Miscellaneous revenue not available	-	-	-	-	-	88,001
Intergovernmental revenue not available	-	-	-	-	-	1,209,597
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,906,563</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	2,312,244
Restricted for:						
Public assistance/human services	-	-	-	-	-	6,197,212
Health programs	-	-	-	-	-	1,351,100
Judicial/public safety programs	-	6,073	87,619	252,923	-	5,701,828
Economic development	-	-	-	-	-	1,955,564
General government operations	-	-	-	-	29,537	3,361,413
Lodge	-	-	-	-	-	259,438
Other purposes	2	-	-	-	-	413,461
Unassigned (deficit)	-	-	-	-	-	(26,548)
Total fund balances	<u>2</u>	<u>6,073</u>	<u>87,619</u>	<u>252,923</u>	<u>29,537</u>	<u>21,525,712</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2</u>	<u>\$ 9,115</u>	<u>\$ 87,619</u>	<u>\$ 252,923</u>	<u>\$ 29,537</u>	<u>\$ 25,486,957</u>

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Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021*

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
Revenues:						
Property and other local taxes	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
Charges for services	147,297	1,303,419	324,991	-	-	117,344
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	7,198	-	-	-	-	-
Intergovernmental	-	35,633	-	-	-	-
Special assessments	-	-	226,636	-	-	-
Interest	-	-	-	9	-	-
Contributions and donations	1,001	-	-	-	-	-
Conveyance taxes	-	398,891	-	-	-	-
Change in fair value of investments	-	-	-	-	-	-
Other	1,689	21,639	3,909	-	-	30,651
Total revenues	<u>157,185</u>	<u>1,759,587</u>	<u>555,536</u>	<u>9</u>	<u>-</u>	<u>147,995</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	1,351,971	-	-	-	242,869
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	248,906	-	500,745	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>248,906</u>	<u>1,351,971</u>	<u>500,745</u>	<u>-</u>	<u>-</u>	<u>242,869</u>
Excess of revenues over (under) expenditures	<u>(91,721)</u>	<u>407,616</u>	<u>54,791</u>	<u>9</u>	<u>-</u>	<u>(94,874)</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(91,721)	407,616	54,791	9	-	(94,874)
Fund balances at beginning of year	<u>158,042</u>	<u>2,546,765</u>	<u>1,204,059</u>	<u>11,218</u>	<u>4,935</u>	<u>284,152</u>
Fund balances at end of year	<u>\$ 66,321</u>	<u>\$ 2,954,381</u>	<u>\$ 1,258,850</u>	<u>\$ 11,227</u>	<u>\$ 4,935</u>	<u>\$ 189,278</u>

Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	Enforcement and Education	Sheriff's Policing Revolving Fund	Inmate Medical	Community Mental Health	Emergency Management Agency	Emergency 911 Calling
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,082,756	\$ -	\$ -
-	252,447	-	155,900	6,000	-	288,018	-
-	-	-	-	-	-	-	-
-	-	380	-	-	-	-	-
-	-	-	-	-	2,299,549	106,478	-
-	-	-	-	-	-	-	205,893
437	-	-	-	-	-	-	-
-	-	-	-	-	12,427	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
170	81,778	-	276,093	12,930	439,571	40,350	245,618
<u>607</u>	<u>334,225</u>	<u>380</u>	<u>431,993</u>	<u>18,930</u>	<u>3,834,303</u>	<u>434,846</u>	<u>451,511</u>
6,341	385,132	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	448,909	-	-	414,413	616,215
-	-	-	-	-	-	-	-
-	-	-	-	-	3,702,316	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>6,341</u>	<u>385,132</u>	<u>-</u>	<u>448,909</u>	<u>-</u>	<u>3,702,316</u>	<u>414,413</u>	<u>616,215</u>
(5,734)	(50,907)	380	(16,916)	18,930	131,987	20,433	(164,704)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(186,300)
-	-	-	-	-	-	-	(186,300)
(5,734)	(50,907)	380	(16,916)	18,930	131,987	20,433	(351,004)
9,706	235,152	64,085	90,089	49,208	5,102,971	699,034	827,841
<u>\$ 3,972</u>	<u>\$ 184,245</u>	<u>\$ 64,465</u>	<u>\$ 73,173</u>	<u>\$ 68,138</u>	<u>\$ 5,234,958</u>	<u>\$ 719,467</u>	<u>\$ 476,837</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, 2021

	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	330	-	111,383	-	-	205,090
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	154,273	-	-	3,260	3,403	-
Intergovernmental	-	1,307,606	-	3,344	4,821	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Change in fair value of investments	-	-	-	-	-	-
Other	17,229	161,448	1,257	-	-	8,510
Total revenues	<u>171,832</u>	<u>1,469,054</u>	<u>112,640</u>	<u>6,604</u>	<u>8,224</u>	<u>213,600</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	1,529,750	-	-	-	-
Judicial	151,602	-	135,135	1,060	4,619	348,449
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>151,602</u>	<u>1,529,750</u>	<u>135,135</u>	<u>1,060</u>	<u>4,619</u>	<u>348,449</u>
Excess of revenues over (under) expenditures	<u>20,230</u>	<u>(60,696)</u>	<u>(22,495)</u>	<u>5,544</u>	<u>3,605</u>	<u>(134,849)</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	-	-	-	11,321
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,321</u>
Net change in fund balance	20,230	(60,696)	(22,495)	5,544	3,605	(123,528)
Fund balances at beginning of year	<u>276,234</u>	<u>301,916</u>	<u>481,279</u>	<u>77,059</u>	<u>56,648</u>	<u>489,069</u>
Fund balances at end of year	<u>\$ 296,464</u>	<u>\$ 241,220</u>	<u>\$ 458,784</u>	<u>\$ 82,603</u>	<u>\$ 60,253</u>	<u>\$ 365,541</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	43,525	79,109	612,034	613	-	18,386	13,770
-	-	-	-	-	-	-	-
14,820	-	-	-	-	18,155	-	-
-	12,775	-	1,443,968	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,000	2,229	353,557	-	-	-	-
<u>14,820</u>	<u>57,300</u>	<u>81,338</u>	<u>2,409,559</u>	<u>613</u>	<u>18,155</u>	<u>18,386</u>	<u>13,770</u>
-	-	-	-	-	-	-	-
19,420	47,089	68,672	-	-	5,750	-	9,762
-	-	-	-	-	-	-	-
-	-	-	-	-	-	20,000	-
-	-	-	1,809,822	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>19,420</u>	<u>47,089</u>	<u>68,672</u>	<u>1,809,822</u>	<u>-</u>	<u>5,750</u>	<u>20,000</u>	<u>9,762</u>
<u>(4,600)</u>	<u>10,211</u>	<u>12,666</u>	<u>599,737</u>	<u>613</u>	<u>12,405</u>	<u>(1,614)</u>	<u>4,008</u>
-	-	-	-	-	-	-	-
-	-	-	150,000	-	-	-	-
-	-	-	(546,363)	-	-	-	-
-	-	-	(396,363)	-	-	-	-
<u>(4,600)</u>	<u>10,211</u>	<u>12,666</u>	<u>203,374</u>	<u>613</u>	<u>12,405</u>	<u>(1,614)</u>	<u>4,008</u>
<u>27,490</u>	<u>66,067</u>	<u>11,746</u>	<u>473,034</u>	<u>2,921</u>	<u>75,202</u>	<u>11,209</u>	<u>17,080</u>
<u>\$ 22,890</u>	<u>\$ 76,278</u>	<u>\$ 24,412</u>	<u>\$ 676,408</u>	<u>\$ 3,534</u>	<u>\$ 87,607</u>	<u>\$ 9,595</u>	<u>\$ 21,088</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, 2021

	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	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	9,407	-	-	-	-	-
Intergovernmental	9,508	-	53,423	-	708,161	1,613,165
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	1,000	-	-	-
Conveyance taxes	-	-	-	-	-	-
Change in fair value of investments	-	-	-	-	-	-
Other	-	-	2,281	-	8,316	19,402
Total revenues	18,915	-	56,704	-	716,477	1,632,567
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	65,478	-	594,379	1,124,242
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	-	-	65,478	-	594,379	1,124,242
Excess of revenues over (under) expenditures	18,915	-	(8,774)	-	122,098	508,325
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	-	-	5	-
Transfers out	-	-	-	-	(18,219)	-
Total other financing sources (uses)	-	-	-	-	(18,214)	-
Net change in fund balance	18,915	-	(8,774)	-	103,884	508,325
Fund balances at beginning of year	269,320	8,797	41,619	(3,668)	181,962	830,899
Fund balances at end of year	\$ 288,235	\$ 8,797	\$ 32,845	\$ (3,668)	\$ 285,846	\$ 1,339,224

<u>Workforce Development</u>	<u>Northern Border Initiative</u>	<u>COPS Grant</u>	<u>OVI Task Force Grant</u>	<u>Adult Drug Court DOJ Grant</u>	<u>Governor's Public Safety HVEO</u>	<u>HUD Special Housing Voucher</u>	<u>Special Emergency Planning</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
688,579	12,048	-	-	-	19,023	339,391	28,426
-	-	-	-	-	-	-	-
-	-	-	-	-	-	4	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,759	305	-	-	-	-	-	-
<u>695,338</u>	<u>12,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,023</u>	<u>339,395</u>	<u>28,426</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	43,180	-	-	-	20,302	-	23,499
362,792	-	-	-	-	-	-	-
-	-	-	-	-	-	313,472	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>362,792</u>	<u>43,180</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,302</u>	<u>313,472</u>	<u>23,499</u>
<u>332,546</u>	<u>(30,827)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,279)</u>	<u>25,923</u>	<u>4,927</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(348,232)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(348,232)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(15,686)	(30,827)	-	-	-	(1,279)	25,923	4,927
<u>294,386</u>	<u>45,479</u>	<u>56,730</u>	<u>39,501</u>	<u>(1,516)</u>	<u>6,505</u>	<u>6</u>	<u>68,385</u>
<u>\$ 278,700</u>	<u>\$ 14,652</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ (1,516)</u>	<u>\$ 5,226</u>	<u>\$ 25,929</u>	<u>\$ 73,312</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, 2021

	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	\$ -	\$ -	\$ -	\$ 564,046	\$ -	\$ -
Charges for services	-	-	29,268	-	52,873	-
Licenses and permits	-	-	-	-	122,132	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental	-	21,431	987,268	-	-	120
Special assessments	-	-	-	-	-	-
Interest	-	-	95,918	34	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Change in fair value of investments	-	-	-	-	-	-
Other	-	105	10,627	-	403	-
Total revenues	-	21,536	1,123,081	564,080	175,408	120
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	137,134	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	183,665	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	11,333	-	-	-	-
Conservation and recreation	-	-	-	24,087	-	-
Debt service:						
Principal retirement	-	-	29,368	-	-	-
Interest and fiscal charges	-	-	1,480	-	-	-
Total expenditures	-	11,333	167,982	24,087	183,665	-
Excess of revenues over (under) expenditures	-	10,203	955,099	539,993	(8,257)	120
Other financing sources (uses):						
Contributions to lodge	-	-	-	(449,278)	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(449,278)	-	-
Net change in fund balance	-	10,203	955,099	90,715	(8,257)	120
Fund balances at beginning of year	25,450	190,775	3,071,489	168,723	199,466	831
Fund balances at end of year	\$ 25,450	\$ 200,978	\$ 4,026,588	\$ 259,438	\$ 191,209	\$ 951

<u>Clerk of Court OVI/IDIAM</u>	<u>County Transportation</u>	<u>Juvenile Drug Court</u>	<u>MHRS Drug Court Grant</u>	<u>OMAS Drug Court Grant</u>	<u>QRT Grant</u>	<u>OMAS MH Court Grant</u>	<u>Crime Enforcement Agency</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	89,880
243	-	-	-	72,736	-	94,925	83,139
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5
-	-	130,010	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	532	1,336	1,511	-	884	2,815
<u>243</u>	<u>-</u>	<u>130,542</u>	<u>1,336</u>	<u>74,247</u>	<u>-</u>	<u>95,809</u>	<u>175,839</u>
-	-	-	-	-	-	-	-
-	-	58,009	1,618	52,313	-	84,671	-
-	-	-	-	-	-	-	359,162
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	58,009	1,618	52,313	-	84,671	359,162
243	-	72,533	(282)	21,934	-	11,138	(183,323)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	18,219	230,398
-	-	-	-	-	-	-	-
-	-	-	-	-	-	18,219	230,398
243	-	72,533	(282)	21,934	-	29,357	47,075
2,912	(8,586)	1,695	(12,496)	30,813	9,333	5,619	64,057
<u>\$ 3,155</u>	<u>\$ (8,586)</u>	<u>\$ 74,228</u>	<u>\$ (12,778)</u>	<u>\$ 52,747</u>	<u>\$ 9,333</u>	<u>\$ 34,976</u>	<u>\$ 111,132</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, 2021

	CARES Act	Federal Drug Court	Probate Court Special Projects	Law Enforcement Trust	County Trust	Total Nonmajor Special Revenue Funds
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,646,807
Charges for services	-	-	71,245	-	-	3,833,042
Licenses and permits	-	-	-	-	-	122,132
Fines and forfeitures	-	-	-	-	-	300,776
Intergovernmental	47	52,275	-	-	-	9,998,082
Special assessments	-	-	-	-	-	432,529
Interest	3	-	-	177	32	96,619
Contributions and donations	-	-	-	14,036	228	158,702
Conveyance taxes	-	-	-	-	-	398,891
Change in fair value of investments	-	-	-	-	445	445
Other	249	465	-	-	-	1,755,618
Total revenues	<u>299</u>	<u>52,740</u>	<u>71,245</u>	<u>14,213</u>	<u>705</u>	<u>18,743,643</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	2,678	-	-	-	897	3,656,772
Judicial	-	56,149	13,478	-	-	1,057,796
Public safety	-	-	-	121,881	-	4,015,325
Public works	-	-	-	-	-	362,792
Health	-	-	-	-	-	4,785,439
Human services	-	-	-	-	-	1,821,155
Conservation and recreation	-	-	-	-	-	24,087
Debt service:						
Principal retirement	-	-	-	-	-	29,368
Interest and fiscal charges	-	-	-	-	-	1,480
Total expenditures	<u>2,678</u>	<u>56,149</u>	<u>13,478</u>	<u>121,881</u>	<u>897</u>	<u>15,754,214</u>
Excess of revenues over (under) expenditures	(2,379)	(3,409)	57,767	(107,668)	(192)	2,989,429
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	(449,278)
Transfers in	-	-	-	-	-	409,943
Transfers out	-	-	-	-	-	(1,099,114)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,138,449)</u>
Net change in fund balance	(2,379)	(3,409)	57,767	(107,668)	(192)	1,850,980
Fund balances at beginning of year	<u>2,381</u>	<u>9,482</u>	<u>29,852</u>	<u>360,591</u>	<u>29,729</u>	<u>19,674,732</u>
Fund balances at end of year	<u>\$ 2</u>	<u>\$ 6,073</u>	<u>\$ 87,619</u>	<u>\$ 252,923</u>	<u>\$ 29,537</u>	<u>\$ 21,525,712</u>

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Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2021

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Assets:			
Equity in pooled cash and cash equivalents	\$ 477,131	\$ 348,928	\$ 826,059
Receivables:			
Property taxes	991,455	-	991,455
Special assessments	-	207,940	207,940
Due from other governments	60,000	-	60,000
Total assets	<u>\$ 1,528,586</u>	<u>\$ 556,868</u>	<u>\$ 2,085,454</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	\$ 940,000	\$ -	\$ 940,000
Delinquent property tax revenue not available	51,455	-	51,455
Special assessments revenue not available	-	207,940	207,940
Intergovernmental revenue not available	60,000	-	60,000
Total deferred inflows of resources	<u>1,051,455</u>	<u>207,940</u>	<u>1,259,395</u>
Fund balances:			
Committed for:			
Debt service	<u>477,131</u>	<u>348,928</u>	<u>826,059</u>
Total fund balances	<u>477,131</u>	<u>348,928</u>	<u>826,059</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,528,586</u>	<u>\$ 556,868</u>	<u>\$ 2,085,454</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2021

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Revenues:			
Property and other local taxes	\$ 966,977	\$ -	\$ 966,977
Intergovernmental	125,730	-	125,730
Payments in lieu of taxes	-	132,010	132,010
Other	134,865	-	134,865
Total revenues	<u>1,227,572</u>	<u>132,010</u>	<u>1,359,582</u>
Expenditures:			
Current:			
Public works	-	132,009	132,009
Debt service:			
Principal retirement	1,542,483	5,896	1,548,379
Interest and fiscal charges	295,876	3,397	299,273
Total expenditures	<u>1,838,359</u>	<u>141,302</u>	<u>1,979,661</u>
Excess of revenues over (under) expenditures	<u>(610,787)</u>	<u>(9,292)</u>	<u>(620,079)</u>
Other financing sources (uses):			
Transfers in	577,124	-	577,124
Total other financing sources (uses)	<u>577,124</u>	<u>-</u>	<u>577,124</u>
Net change in fund balance	(33,663)	(9,292)	(42,955)
Fund balances at beginning of year	<u>510,794</u>	<u>358,220</u>	<u>869,014</u>
Fund balances at end of year	<u>\$ 477,131</u>	<u>\$ 348,928</u>	<u>\$ 826,059</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,960,380	\$ 2,221,736	\$ 186,248	\$ 4,368,364
Receivables:				
Accounts	-	-	5,484	5,484
Total assets	<u>\$ 1,960,380</u>	<u>\$ 2,221,736</u>	<u>\$ 191,732</u>	<u>\$ 4,373,848</u>
Liabilities:				
Accounts payable	\$ 190	\$ 144,828	\$ 514	\$ 145,532
Accrued wages and benefits	-	-	2,028	2,028
Due to other governments	-	-	313	313
Interfund loans payable	-	-	6,520	6,520
Payroll withholding payable	-	-	1,048	1,048
Total liabilities	<u>190</u>	<u>144,828</u>	<u>10,423</u>	<u>155,441</u>
Fund balances:				
Restricted for:				
Capital projects	<u>1,960,190</u>	<u>2,076,908</u>	<u>181,309</u>	<u>4,218,407</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,960,380</u>	<u>\$ 2,221,736</u>	<u>\$ 191,732</u>	<u>\$ 4,373,848</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Revenues:				
Charges for services	\$ -	\$ -	\$ 151,488	\$ 151,488
Interest	57	916	-	973
Other	1,921	-	2,497	4,418
Total revenues	<u>1,978</u>	<u>916</u>	<u>153,985</u>	<u>156,879</u>
Expenditures:				
Current:				
General government:				
Judicial	-	-	169,883	169,883
Human services	-	506,094	-	506,094
Capital outlay	1,103,796	242,617	-	1,346,413
Total expenditures	<u>1,103,796</u>	<u>748,711</u>	<u>169,883</u>	<u>2,022,390</u>
Excess of revenues over (under) expenditures	<u>(1,101,818)</u>	<u>(747,795)</u>	<u>(15,898)</u>	<u>(1,865,511)</u>
Other financing sources (uses):				
Transfers in	1,087,500	1,600,000	-	2,687,500
Transfers out	-	(100,121)	-	(100,121)
Total other financing sources (uses)	<u>1,087,500</u>	<u>1,499,879</u>	<u>-</u>	<u>2,587,379</u>
Net change in fund balance	(14,318)	752,084	(15,898)	721,868
Fund balances at beginning of year	<u>1,974,508</u>	<u>1,324,824</u>	<u>197,207</u>	<u>3,496,539</u>
Fund balances at end of year	<u>\$ 1,960,190</u>	<u>\$ 2,076,908</u>	<u>\$ 181,309</u>	<u>\$ 4,218,407</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 3,206,000	\$ 3,500,862	\$ 3,501,630	\$ 768
Permissive Sales Taxes	10,900,000	13,300,000	13,316,987	16,987
Charges for Services	2,927,260	3,308,667	3,418,652	109,985
Licenses and Permits	99,500	114,500	146,131	31,631
Fines and Forfeitures	380,513	334,684	350,805	16,121
Intergovernmental	2,797,500	3,844,813	3,895,872	51,059
Interest	268,575	223,604	233,469	9,865
Conveyance Taxes	450,000	767,000	794,824	27,824
Other	453,613	605,077	676,738	71,661
<i>Total Revenues</i>	<u>21,482,961</u>	<u>25,999,207</u>	<u>26,335,108</u>	<u>335,901</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	587,208	588,761	586,801	1,960
Fringe Benefits	192,700	197,363	189,851	7,512
Materials and Supplies	3,000	33,671	33,036	635
Contractual Services	952,252	937,769	903,743	34,026
Other	38,458	164,631	115,124	49,507
Total Commissioners Office	<u>1,773,618</u>	<u>1,922,195</u>	<u>1,828,555</u>	<u>93,640</u>
Data Board				
Personal Services	147,236	147,236	147,091	145
Fringe Benefits	40,412	41,155	40,898	257
Materials and Supplies	7,400	17,467	17,012	455
Contractual Services	106,730	121,572	114,071	7,501
Capital Outlay	-	17,533	17,530	3
Total Data Board	<u>301,778</u>	<u>344,963</u>	<u>336,602</u>	<u>8,361</u>
Auditor's Office				
Personal Services	297,521	297,646	296,007	1,639
Fringe Benefits	93,644	93,644	92,298	1,346
Materials and Supplies	2,850	3,961	2,407	1,554
Contractual Services	2,050	13,096	12,168	928
Total Auditor's Office	<u>396,065</u>	<u>408,347</u>	<u>402,880</u>	<u>5,467</u>
County Treasurer's Office				
Personal Services	130,217	135,153	134,189	964
Fringe Benefits	49,516	53,679	53,113	566
Materials and Supplies	4,185	4,282	2,874	1,408
Contractual Services	89,751	100,564	96,217	4,347
Total County Treasurer's Office	<u>273,669</u>	<u>293,678</u>	<u>286,393</u>	<u>7,285</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney				
Personal Services	1,225,626	1,270,551	1,270,528	23
Fringe Benefits	428,872	386,452	375,056	11,396
Materials and Supplies	14,000	15,000	11,844	3,156
Contractual Services	16,500	15,500	15,400	100
Other	72,802	72,802	72,801	1
	<u>1,757,800</u>	<u>1,760,305</u>	<u>1,745,629</u>	<u>14,676</u>
Total Prosecuting Attorney				
County Planning Commission				
Personal Services	69,416	69,484	67,622	1,862
Fringe Benefits	30,724	30,556	25,252	5,304
Materials and Supplies	1,000	1,750	1,259	491
Contractual Services	1,700	1,800	1,360	440
	<u>102,840</u>	<u>103,590</u>	<u>95,493</u>	<u>8,097</u>
Total County Planning Commission				
County Purchasing Department				
Materials and Supplies	421,000	469,599	385,780	83,819
Contractual Services	-	10,627	10,555	72
	<u>421,000</u>	<u>480,226</u>	<u>396,335</u>	<u>83,891</u>
Total County Purchasing Department				
Board of Elections				
Personal Services	401,726	401,726	385,895	15,831
Fringe Benefits	184,273	187,662	175,776	11,886
Materials and Supplies	49,000	104,160	101,068	3,092
Contractual Services	182,300	190,089	173,684	16,405
Other	-	14,902	14,902	-
	<u>817,299</u>	<u>898,539</u>	<u>851,325</u>	<u>47,214</u>
Total Board of Elections				
Maintenance and Operations				
Personal Services	135,591	135,591	134,632	959
Fringe Benefits	67,116	67,116	59,788	7,328
Materials and Supplies	32,000	41,288	40,106	1,182
Contractual Services	545,000	591,184	568,717	22,467
	<u>779,707</u>	<u>835,179</u>	<u>803,243</u>	<u>31,936</u>
Total Maintenance and Operations				
County Recorder				
Personal Services	235,539	235,539	234,660	879
Fringe Benefits	144,542	144,542	121,352	23,190
Materials and Supplies	4,000	4,000	2,904	1,096
Contractual Services	2,832	2,832	2,831	1
Other	4,000	4,000	1,633	2,367
	<u>390,913</u>	<u>390,913</u>	<u>363,380</u>	<u>27,533</u>
Total County Recorder				

(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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Expenses				
Personal Services	-	53,000	49,533	3,467
Fringe Benefits	-	20,247	17,964	2,283
Materials and Supplies	-	11,300	2,345	8,955
Total Other Expenses	-	84,547	69,842	14,705
Recorder's Micrographic				
Fringe Benefits	-	43	43	-
Materials and Supplies	5,000	5,471	708	4,763
Contractual Services	63,000	63,171	42,131	21,040
Total Recorder's Micrographic	68,000	68,685	42,882	25,803
County Wide Audit				
Contractual Services	130,000	130,967	130,967	-
Total County Wide Audit	130,000	130,967	130,967	-
Group and Liability Insurance				
Contractual Services	403,000	421,137	420,637	500
Total Group and Liability Insurance	403,000	421,137	420,637	500
Total General Government- Legislative and Executive	7,615,689	8,143,271	7,774,163	369,108
General Government:				
Judicial				
Court of Appeals				
Contractual Services	20,460	20,460	20,460	-
Total Court of Appeals	20,460	20,460	20,460	-
Common Pleas Court				
Personal Services	993,973	1,008,966	1,006,726	2,240
Fringe Benefits	358,246	343,246	323,933	19,313
Materials and Supplies	55,000	61,537	43,900	17,637
Contractual Services	194,000	208,448	173,074	35,374
Other	50,000	55,000	50,837	4,163
Total Common Pleas Court	1,651,219	1,677,197	1,598,470	78,727
Common Pleas Jury Commission				
Personal Services	37,080	37,087	37,087	-
Fringe Benefits	14,713	10,355	5,885	4,470
Materials and Supplies	6,500	8,500	2,842	5,658
Contractual Services	9,150	9,150	488	8,662
Total Common Pleas Jury Commission	67,443	65,092	46,302	18,790

(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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Juvenile Court				
Personal Services	438,268	447,013	445,992	1,021
Fringe Benefits	186,710	177,965	170,901	7,064
Materials and Supplies	7,450	9,966	6,008	3,958
Contractual Services	54,930	65,244	63,108	2,136
Other	18,832	18,832	18,830	2
	<u>706,190</u>	<u>719,020</u>	<u>704,839</u>	<u>14,181</u>
Total Juvenile Court				
Juvenile Resource Center				
Personal Services	110,151	110,151	101,728	8,423
Fringe Benefits	44,059	44,059	38,011	6,048
Materials and Supplies	2,000	2,000	585	1,415
Contractual Services	145,000	160,870	135,856	25,014
Other	3,600	3,600	3,600	-
	<u>304,810</u>	<u>320,680</u>	<u>279,780</u>	<u>40,900</u>
Total Juvenile Resource Center				
Probate Court				
Personal Services	246,903	246,903	234,843	12,060
Fringe Benefits	102,115	107,653	97,013	10,640
Materials and Supplies	2,500	2,500	2,440	60
Contractual Services	22,000	25,596	21,618	3,978
Other	8,089	8,089	8,044	45
	<u>381,607</u>	<u>390,741</u>	<u>363,958</u>	<u>26,783</u>
Total Probate Court				
Clerk of Courts				
Personal Services	448,574	448,574	419,137	29,437
Fringe Benefits	207,880	211,680	183,194	28,486
Materials and Supplies	20,000	21,673	17,723	3,950
Contractual Services	43,283	57,425	55,868	1,557
	<u>719,737</u>	<u>739,352</u>	<u>675,922</u>	<u>63,430</u>
Total Clerk of Courts				
Eastern County Court				
Personal Services	247,727	247,727	224,566	23,161
Fringe Benefits	101,620	114,543	106,335	8,208
Materials and Supplies	4,000	4,000	1,573	2,427
Contractual Services	8,900	8,847	7,652	1,195
	<u>362,247</u>	<u>375,117</u>	<u>340,126</u>	<u>34,991</u>
Total Eastern County Court				
Western County Court				
Personal Services	248,715	244,561	222,718	21,843
Fringe Benefits	78,848	82,073	76,556	5,517
Materials and Supplies	4,000	7,164	7,123	41
Contractual Services	7,900	10,547	8,801	1,746
	<u>339,463</u>	<u>344,345</u>	<u>315,198</u>	<u>29,147</u>
Total Western County Court				

(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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Ashtabula Municipal Court				
Personal Services	105,000	105,000	87,409	17,591
Fringe Benefits	33,019	39,027	35,832	3,195
Contractual Services	2,000	2,000	435	1,565
Total Ashtabula Municipal Court	140,019	146,027	123,676	22,351
Conneaut Municipal Court				
Personal Services	67,503	67,738	67,116	622
Fringe Benefits	37,118	37,118	36,739	379
Contractual Services	1,500	1,500	255	1,245
Total Conneaut Municipal Court	106,121	106,356	104,110	2,246
Attorney Fees Public Defender				
Contractual Services	1,344,710	1,344,710	1,215,993	128,717
Total Attorney Fees Public Defender	1,344,710	1,344,710	1,215,993	128,717
Total General Government - Judicial	6,144,026	6,249,097	5,788,834	460,263
Public Safety:				
Adult Probation				
Personal Services	73,949	87,949	86,711	1,238
Fringe Benefits	41,574	31,932	27,332	4,600
Materials and Supplies	6,500	28,319	25,192	3,127
Contractual Services	17,500	26,684	20,611	6,073
Total Adult Probation	139,523	174,884	159,846	15,038
Coroner				
Personal Services	248,226	253,415	253,387	28
Fringe Benefits	84,914	82,475	80,699	1,776
Materials and Supplies	2,250	4,128	3,364	764
Contractual Services	95,035	108,753	105,277	3,476
Total Coroner	430,425	448,771	442,727	6,044
Sheriff Department				
Personal Services	4,462,194	4,462,194	4,403,161	59,033
Fringe Benefits	1,669,456	1,689,894	1,655,414	34,480
Materials and Supplies	306,500	567,734	260,567	307,167
Contractual Services	341,035	356,659	631,469	(274,810)
Other	50,000	49,773	48,273	1,500
Total Sheriff Department	6,829,185	7,126,254	6,998,884	127,370

(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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Building Regulations Department				
Personal Services	340,706	311,746	311,539	207
Fringe Benefits	137,157	135,452	123,585	11,867
Materials and Supplies	8,000	38,775	38,451	324
Contractual Services	101,326	115,798	108,980	6,818
Other	1,500	-	-	-
	<u>588,689</u>	<u>601,771</u>	<u>582,555</u>	<u>19,216</u>
Total Building Regulations Department				
	<u>7,987,822</u>	<u>8,351,680</u>	<u>8,184,012</u>	<u>167,668</u>
Total Public Safety				
Commissioners Risk Management				
Personal Services	60,126	60,126	60,013	113
Fringe Benefits	17,463	17,544	17,543	1
Materials and Supplies	1,000	1,149	1,149	-
Contractual Services	26,700	27,392	27,109	283
	<u>105,289</u>	<u>106,211</u>	<u>105,814</u>	<u>397</u>
Total Commissioners Risk Management				
	<u>105,289</u>	<u>106,211</u>	<u>105,814</u>	<u>397</u>
Total Public Works				
Health:				
Tuberculosis Clinic and Care				
Contractual Services	25,000	26,200	25,200	1,000
	<u>25,000</u>	<u>26,200</u>	<u>25,200</u>	<u>1,000</u>
Total Tuberculosis Clinic and Care				
	<u>25,000</u>	<u>26,200</u>	<u>25,200</u>	<u>1,000</u>
Registration Vital Statistics				
Other	1,300	1,300	1,181	119
	<u>1,300</u>	<u>1,300</u>	<u>1,181</u>	<u>119</u>
Total Registration Vital Statistics				
	<u>1,300</u>	<u>1,300</u>	<u>1,181</u>	<u>119</u>
Other Health Department				
Contractual Services	90,000	105,816	105,816	-
	<u>90,000</u>	<u>105,816</u>	<u>105,816</u>	<u>-</u>
Total Other Health Department				
	<u>90,000</u>	<u>105,816</u>	<u>105,816</u>	<u>-</u>
Total Health				
	<u>116,300</u>	<u>133,316</u>	<u>132,197</u>	<u>1,119</u>
Human Services:				
Veterans Service Commission				
Materials and Supplies	4,000	10,000	9,714	286
Contractual Services	4,000	4,000	3,000	1,000
Other	6,000	8,000	7,590	410
	<u>14,000</u>	<u>22,000</u>	<u>20,304</u>	<u>1,696</u>
Total Veterans Service Commission				
	<u>14,000</u>	<u>22,000</u>	<u>20,304</u>	<u>1,696</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Veterans Service				
Personal Services	336,600	342,600	298,368	44,232
Fringe Benefits	126,600	130,724	85,417	45,307
Materials and Supplies	50,000	50,130	12,536	37,594
Contractual Services	284,123	243,786	107,003	136,783
Other	102,000	140,759	73,718	67,041
Total Veterans Service	899,323	907,999	577,042	330,957
County Humane Society				
Contractual Services	3,000	3,750	750	3,000
Total County Humane Society	3,000	3,750	750	3,000
County Allocation				
Contractual Services	282,606	282,606	282,605	1
Total County Allocation	282,606	282,606	282,605	1
Total Human Services	1,198,929	1,216,355	880,701	335,654
Conservation and Recreation				
Contractual Services	-	267,357	266,839	518
Total Agriculture Department	-	267,357	266,839	518
Total Conservation and Recreation	-	267,357	266,839	518
Total Expenditures	23,168,055	24,467,287	23,132,560	1,334,727
Excess of Revenues Over (Under) Expenditures	(1,685,094)	1,531,920	3,202,548	1,670,628
Other Financing Sources (Uses)				
Advances In	268,000	35,000	35,000	-
Advances Out	-	(6,500)	(6,500)	-
Transfer In	-	1,587,500	1,634,911	47,411
Transfer Out	(1,200,000)	(3,275,759)	(3,269,635)	6,124
Total Other Financing Sources (Uses)	(932,000)	(1,659,759)	(1,606,224)	53,535
Net Change in Fund Balance	(2,617,094)	(127,839)	1,596,324	1,724,163
Fund Balance Beginning of Year	10,940,973	10,940,973	10,940,973	-
Prior Year Encumbrances Appropriated	587,440	587,440	587,440	-
Fund Balance End of Year	\$ 8,911,319	\$ 11,400,574	\$ 13,124,737	\$ 1,724,163

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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 405,000	\$ 530,000	\$ 537,683	\$ 7,683
Fines and Forfeitures	40,000	40,000	44,311	4,311
Intergovernmental	7,175,000	7,501,000	7,502,769	1,769
Interest	30,000	30,000	2,525	(27,475)
Other	30,000	103,000	133,595	30,595
<i>Total Revenues</i>	<u>7,680,000</u>	<u>8,204,000</u>	<u>8,220,883</u>	<u>16,883</u>
Expenditures				
Current:				
Public Works:				
Roads				
Personal Services	1,534,100	1,534,100	1,447,011	87,089
Fringe Benefits	591,230	599,730	574,953	24,777
Materials and Supplies	2,340,000	2,387,432	2,180,331	207,101
Contractual Services	1,398,000	1,468,020	1,323,547	144,473
<i>Total Roads</i>	<u>5,863,330</u>	<u>5,989,282</u>	<u>5,525,842</u>	<u>463,440</u>
Bridges and Culverts				
Personal Services	489,700	489,700	436,638	53,062
Fringe Benefits	202,300	202,300	174,555	27,745
Materials and Supplies	310,000	249,576	123,789	125,787
Contractual Services	571,000	571,000	188,576	382,424
<i>Total Bridges and Culverts</i>	<u>1,573,000</u>	<u>1,512,576</u>	<u>923,558</u>	<u>589,018</u>
Engineer				
Personal Services	926,732	926,732	899,004	27,728
Fringe Benefits	275,600	275,600	258,447	17,153
<i>Total Engineer</i>	<u>1,202,332</u>	<u>1,202,332</u>	<u>1,157,451</u>	<u>44,881</u>
<i>Total Public Works</i>	<u>8,638,662</u>	<u>8,704,190</u>	<u>7,606,851</u>	<u>1,097,339</u>
<i>Total Expenditures</i>	<u>8,638,662</u>	<u>8,704,190</u>	<u>7,606,851</u>	<u>1,097,339</u>
<i>Net Change in Fund Balance</i>	(958,662)	(500,190)	614,032	1,114,222
<i>Fund Balance Beginning of Year</i>	2,501,630	2,501,630	2,501,630	-
Prior Year Encumbrances Appropriated	139,270	139,270	139,270	-
<i>Fund Balance End of Year</i>	<u>\$ 1,682,238</u>	<u>\$ 2,140,710</u>	<u>\$ 3,254,932</u>	<u>\$ 1,114,222</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 1,774,591	\$ 1,774,591	\$ 1,796,639	\$ 22,048
Charges for Services	7,000	7,000	1,696	(5,304)
Intergovernmental	12,107,474	10,407,474	10,137,106	(270,368)
Contributions & Donations	5,000	5,000	-	(5,000)
Sale of Assets	-	-	8,500	8,500
Other	89,500	89,500	137,569	48,069
<i>Total Revenues</i>	<u>13,983,565</u>	<u>12,283,565</u>	<u>12,081,510</u>	<u>(202,055)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	3,850,000	3,330,000	3,268,023	61,977
Fringe Benefits	1,549,700	1,342,220	1,236,096	106,124
Materials and Supplies	265,000	176,564	158,733	17,831
Contractual Services	8,851,021	8,951,461	8,740,859	210,602
Other	152,000	324,526	320,982	3,544
<i>Total Expenditures</i>	<u>14,667,721</u>	<u>14,124,771</u>	<u>13,724,693</u>	<u>400,078</u>
<i>Excess of Expenditures Over Revenues</i>	<u>(684,156)</u>	<u>(1,841,206)</u>	<u>(1,643,183)</u>	<u>198,023</u>
Other Financing Sources (Uses)				
Transfers In	1,350,000	1,200,000	894,595	(305,405)
Transfers Out	(232,000)	(107,000)	(91,159)	15,841
<i>Total Other Financing Sources (Uses)</i>	<u>1,118,000</u>	<u>1,093,000</u>	<u>803,436</u>	<u>(289,564)</u>
<i>Net Change in Fund Balance</i>	433,844	(748,206)	(839,747)	(91,541)
<i>Fund Balance Beginning of Year</i>	443,050	443,050	443,050	-
Prior Year Encumbrances Appropriated	1,151,065	1,151,065	1,151,065	-
<i>Fund Balance End of Year</i>	<u>\$ 2,027,959</u>	<u>\$ 845,909</u>	<u>\$ 754,368</u>	<u>\$ (91,541)</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 3,515,000	\$ 3,779,000	\$ 3,780,472	\$ 1,472
Charges for Services	6,000	6,000	25,503	19,503
Intergovernmental	5,234,159	5,880,715	5,833,034	(47,681)
Contributions and Donations	1,000	1,000	-	(1,000)
Other	104,000	250,505	273,054	22,549
<i>Total Revenues</i>	<u>8,860,159</u>	<u>9,917,220</u>	<u>9,912,063</u>	<u>(5,157)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	2,230,900	2,230,900	2,162,268	68,632
Fringe Benefits	1,008,150	1,013,150	932,858	80,292
Materials and Supplies	102,200	167,200	107,412	59,788
Contractual Services	5,153,762	5,388,769	4,264,651	1,124,118
Total Human Services	<u>8,495,012</u>	<u>8,800,019</u>	<u>7,467,189</u>	<u>1,332,830</u>
<i>Total Expenditures</i>	<u>8,495,012</u>	<u>8,800,019</u>	<u>7,467,189</u>	<u>1,332,830</u>
<i>Net Change in Fund Balance</i>	365,147	1,117,201	2,444,874	1,327,673
<i>Fund Balance Beginning of Year</i>	5,142,507	5,142,507	5,142,507	-
Prior Year Encumbrances Appropriated	<u>326,595</u>	<u>326,595</u>	<u>326,595</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 5,834,249</u>	<u>\$ 6,586,303</u>	<u>\$ 7,913,976</u>	<u>\$ 1,327,673</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 6,463,000	\$ 6,436,000	\$ 6,679,694	\$ 243,694
Intergovernmental	1,872,000	3,393,416	3,421,577	28,161
Interest	6,000	11,000	200	(10,800)
Contributions and Donations	5,000	-	-	-
Other	292,500	460,000	599,327	139,327
<i>Total Revenues</i>	<u>8,638,500</u>	<u>10,300,416</u>	<u>10,700,798</u>	<u>400,382</u>
Expenditures				
Current:				
Health:				
Personal Services	1,998,400	1,908,400	1,862,674	45,726
Fringe Benefits	1,229,040	1,243,481	1,143,426	100,055
Materials and Supplies	120,724	298,592	170,887	127,705
Contractual Services	2,427,320	2,934,408	2,444,988	489,420
Other	2,540,000	3,146,216	3,069,583	76,633
<i>Total Expenditures</i>	<u>8,315,484</u>	<u>9,531,097</u>	<u>8,691,558</u>	<u>839,539</u>
<i>Excess of Revenue Over Expenditures</i>	323,016	769,319	2,009,240	1,239,921
Other Financing Sources (Uses)				
Transfers In	-	1,200,000	1,200,000	-
Transfers Out	(1,650,000)	(2,800,000)	(2,800,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,650,000)</u>	<u>(1,600,000)</u>	<u>(1,600,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(1,326,984)	(830,681)	409,240	1,239,921
<i>Fund Balance Beginning of Year</i>	10,282,914	10,282,914	10,282,914	-
Prior Year Encumbrances Appropriated	268,915	268,915	268,915	-
<i>Fund Balance End of Year</i>	<u>\$ 9,224,845</u>	<u>\$ 9,721,148</u>	<u>\$ 10,961,069</u>	<u>\$ 1,239,921</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 3,275,500	\$ 3,275,500	\$ 3,159,272	\$ (116,228)
Intergovernmental	6,861,289	6,861,289	6,691,423	(169,866)
Interest	-	-	43	43
Other	475,000	475,000	444,896	(30,104)
<i>Total Revenues</i>	<u>10,611,789</u>	<u>10,611,789</u>	<u>10,295,634</u>	<u>(316,155)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	4,794,370	4,406,024	4,321,999	84,025
Fringe Benefits	1,754,327	1,635,879	1,593,566	42,313
Materials and Supplies	1,200,000	1,138,466	1,137,564	902
Contractual Services	2,768,503	3,602,309	3,585,211	17,098
Other	5,000	500	-	500
Total Human Services	<u>10,522,200</u>	<u>10,783,178</u>	<u>10,638,340</u>	<u>144,838</u>
<i>Total Expenditures</i>	<u>10,522,200</u>	<u>10,783,178</u>	<u>10,638,340</u>	<u>144,838</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	89,589	(171,389)	(342,706)	(171,317)
Other Financing Uses				
Transfers Out	<u>(193,450)</u>	<u>(193,450)</u>	<u>(193,450)</u>	<u>-</u>
<i>Total Other Financing Uses</i>	<u>(193,450)</u>	<u>(193,450)</u>	<u>(193,450)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(103,861)	(364,839)	(536,156)	(171,317)
<i>Fund Balance Beginning of Year</i>	1,762,357	1,762,357	1,762,357	-
Prior Year Encumbrances Appropriated	<u>328,310</u>	<u>328,310</u>	<u>328,310</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,986,806</u>	<u>\$ 1,725,828</u>	<u>\$ 1,554,511</u>	<u>\$ (171,317)</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 9,443,962	\$ 9,443,962	\$ 9,443,962	\$ -
Interest	3,000	3,000	3,185	185
<i>Total Revenues</i>	<u>9,446,962</u>	<u>9,446,962</u>	<u>9,447,147</u>	<u>185</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive Commissioners Office				
Personal Services	24,268	24,268	24,268	-
Fringe Benefits	14,413	14,413	14,412	1
Contractual Services	300	300	300	-
<i>Total Expenditures</i>	<u>38,981</u>	<u>38,981</u>	<u>38,980</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	9,407,981	9,407,981	9,408,167	186
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 9,407,981</u>	<u>\$ 9,407,981</u>	<u>\$ 9,408,167</u>	<u>\$ 186</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 125,000	\$ 125,000	\$ 152,827	\$ 27,827
Fines and Forfeitures	7,000	7,000	7,198	198
Contributions and Donations	-	-	1,001	1,001
Other	-	-	1,689	1,689
<i>Total Revenues</i>	<u>132,000</u>	<u>132,000</u>	<u>162,715</u>	<u>30,715</u>
Expenditures				
Current:				
Health:				
Commissioner's Office				
Personal Services	49,073	54,154	51,650	2,504
Fringe Benefits	21,784	22,173	16,236	5,937
Materials and Supplies	1,500	2,961	1,512	1,449
Contractual Services	122,250	122,750	117,429	5,321
Other	7,000	7,439	6,554	885
Total Commissioner's Office	<u>201,607</u>	<u>209,477</u>	<u>193,381</u>	<u>16,096</u>
Auditor's Office				
Personal Services	15,000	15,000	15,000	-
Fringe Benefits	4,170	4,170	3,198	972
Materials and Supplies	14,500	16,756	5,720	11,036
Contractual Services	2,500	2,500	13,389	(10,889)
Other	300	300	181	119
Total Auditor's Office	<u>36,470</u>	<u>38,726</u>	<u>37,488</u>	<u>1,238</u>
<i>Total Expenditures</i>	<u>238,077</u>	<u>248,203</u>	<u>230,869</u>	<u>17,334</u>
<i>Net Change in Fund Balance</i>	(106,077)	(116,203)	(68,154)	48,049
<i>Fund Balance Beginning of Year</i>	146,030	146,030	146,030	-
Prior Year Encumbrances Appropriated	<u>4,829</u>	<u>4,829</u>	<u>4,829</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 44,782</u>	<u>\$ 34,656</u>	<u>\$ 82,705</u>	<u>\$ 48,049</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ -	\$ -	\$ 5	\$ 5
Charges for Services	1,214,470	1,287,340	1,305,320	17,980
Intergovernmental	3,800	35,633	35,633	-
Conveyance Taxes	220,000	355,277	397,412	42,135
Other	8,000	20,666	21,639	973
<i>Total Revenues</i>	<u>1,446,270</u>	<u>1,698,916</u>	<u>1,760,009</u>	<u>61,093</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	666,598	675,455	672,403	3,052
Fringe Benefits	221,235	226,267	215,678	10,589
Materials and Supplies	76,200	77,687	23,654	54,033
Contractual Services	360,391	580,137	499,229	80,908
<i>Total Expenditures</i>	<u>1,324,424</u>	<u>1,559,546</u>	<u>1,410,964</u>	<u>148,582</u>
<i>Net Change in Fund Balance</i>	121,846	139,370	349,045	209,675
<i>Fund Balance Beginning of Year</i>	2,541,201	2,541,201	2,541,201	-
Prior Year Encumbrances Appropriated	<u>81,106</u>	<u>81,106</u>	<u>81,106</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 2,744,153</u></u>	<u><u>\$ 2,761,677</u></u>	<u><u>\$ 2,971,352</u></u>	<u><u>\$ 209,675</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste Planning Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 370,000	\$ 370,000	\$ 353,028	\$ (16,972)
Special Assessments	220,000	220,000	226,636	6,636
Other	-	-	3,909	3,909
<i>Total Revenues</i>	<u>590,000</u>	<u>590,000</u>	<u>583,573</u>	<u>(6,427)</u>
Expenditures				
Current:				
Health				
Personal Services	47,192	47,192	42,321	4,871
Fringe Benefits	18,635	18,635	14,663	3,972
Materials and Supplies	5,000	7,098	4,318	2,780
Contractual Services	388,400	446,159	427,115	19,044
Other	15,000	16,243	15,943	300
<i>Total Expenditures</i>	<u>474,227</u>	<u>535,327</u>	<u>504,360</u>	<u>30,967</u>
<i>Net Change in Fund Balance</i>	115,773	54,673	79,213	24,540
<i>Fund Balance Beginning of Year</i>	1,223,585	1,223,585	1,223,585	-
Prior Year Encumbrances Appropriated	26,705	26,705	26,705	-
<i>Fund Balance End of Year</i>	<u>\$ 1,366,063</u>	<u>\$ 1,304,963</u>	<u>\$ 1,329,503</u>	<u>\$ 24,540</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ -	\$ -	\$ 9	\$ 9
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>9</u>	<u>9</u>
Expenditures				
Current:				
General Administrative:				
Contract Services	<u>750</u>	<u>750</u>	<u>750</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(750)	(750)	(741)	9
<i>Fund Balance Beginning of Year</i>	<u>11,217</u>	<u>11,217</u>	<u>11,217</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 10,467</u>	<u>\$ 10,467</u>	<u>\$ 10,476</u>	<u>\$ 9</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, 2021*

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection-Prosecutor Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 120,000	\$ 120,000	\$ 117,344	\$ (2,656)
Other	50,000	50,000	30,651	(19,349)
<i>Total Revenues</i>	<u>170,000</u>	<u>170,000</u>	<u>147,995</u>	<u>(22,005)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	180,927	182,487	159,904	22,583
Fringe Benefits	63,758	63,758	52,038	11,720
Materials and Supplies	2,500	2,500	1,350	1,150
Contractual Services	22,400	34,331	34,309	22
<i>Total Expenditures</i>	<u>269,585</u>	<u>283,076</u>	<u>247,601</u>	<u>35,475</u>
<i>Net Change in Fund Balance</i>	(99,585)	(113,076)	(99,606)	13,470
<i>Fund Balance Beginning of Year</i>	288,417	288,417	288,417	-
Prior Year Encumbrances Appropriated	2,995	2,995	2,995	-
<i>Fund Balance End of Year</i>	<u>\$ 191,827</u>	<u>\$ 178,336</u>	<u>\$ 191,806</u>	<u>\$ 13,470</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 800	\$ 800	\$ 469	\$ (331)
Other	-	-	169	169
<i>Total Revenues</i>	<u>800</u>	<u>800</u>	<u>638</u>	<u>(162)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	4,434	4,434	4,323	111
Fringe Benefits	2,073	2,073	1,979	94
Materials and Supplies	250	232	-	232
Contractual Services	-	18	18	-
<i>Total Expenditures</i>	<u>6,757</u>	<u>6,757</u>	<u>6,320</u>	<u>437</u>
<i>Net Change in Fund Balance</i>	(5,957)	(5,957)	(5,682)	275
<i>Fund Balance Beginning of Year</i>	<u>9,786</u>	<u>9,786</u>	<u>9,786</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,829</u></u>	<u><u>\$ 3,829</u></u>	<u><u>\$ 4,104</u></u>	<u><u>\$ 275</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 236,000	\$ 236,000	\$ 253,247	\$ 17,247
Other	70,000	70,000	81,361	11,361
<i>Total Revenues</i>	<u>306,000</u>	<u>306,000</u>	<u>334,608</u>	<u>28,608</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	172,016	172,016	162,423	9,593
Fringe Benefits	76,190	77,644	69,193	8,451
Materials and Supplies	5,100	5,075	4,175	900
Contractual Services	162,300	162,665	150,338	12,327
Other	1,000	1,000	-	1,000
<i>Total Expenditures</i>	<u>416,606</u>	<u>418,400</u>	<u>386,129</u>	<u>32,271</u>
<i>Net Change in Fund Balance</i>	(110,606)	(112,400)	(51,521)	60,879
<i>Fund Balance Beginning of Year</i>	232,774	232,774	232,774	-
Prior Year Encumbrances Appropriated	2,442	2,442	2,442	-
<i>Fund Balance End of Year</i>	<u>\$ 124,610</u>	<u>\$ 122,816</u>	<u>\$ 183,695</u>	<u>\$ 60,879</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ -	\$ -	\$ 330	\$ 330
<i>Net Change in Fund Balance</i>	-	-	330	330
<i>Fund Balance Beginning of Year</i>	<u>64,085</u>	<u>64,085</u>	<u>64,085</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 64,085</u>	<u>\$ 64,085</u>	<u>\$ 64,415</u>	<u>\$ 330</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ -	\$ 244,500	\$ 244,467	\$ (33)
Other	343,915	267,631	276,093	8,462
<i>Total Revenues</i>	<u>343,915</u>	<u>512,131</u>	<u>520,560</u>	<u>8,429</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	335,458	366,276	339,276	27,000
Fringe Benefits	138,186	151,067	109,331	41,736
<i>Total Expenditures</i>	<u>473,644</u>	<u>517,343</u>	<u>448,607</u>	<u>68,736</u>
<i>Net Change in Fund Balance</i>	(129,729)	(5,212)	71,953	77,165
<i>Fund Balance Beginning of Year</i>	<u>13,269</u>	<u>13,269</u>	<u>13,269</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (116,460)</u>	<u>\$ 8,057</u>	<u>\$ 85,222</u>	<u>\$ 77,165</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 3,500	\$ 3,500	\$ 6,400	\$ 2,900
Other	9,690	9,690	12,930	3,240
<i>Total Revenues</i>	<u>13,190</u>	<u>13,190</u>	<u>19,330</u>	<u>6,140</u>
Expenditures				
Current:				
Public Safety:				
Contractual Services	5,000	5,000	-	5,000
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<i>Net Change in Fund Balance</i>	8,190	8,190	19,330	11,140
<i>Fund Balance Beginning of Year</i>	48,006	48,006	48,006	-
Prior Year Encumbrances Appropriated	802	802	802	-
<i>Fund Balance End of Year</i>	<u>\$ 56,998</u>	<u>\$ 56,998</u>	<u>\$ 68,138</u>	<u>\$ 11,140</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 936,089	\$ 1,077,616	\$ 1,077,982	\$ 366
Intergovernmental	2,884,268	2,887,268	2,360,524	(526,744)
Contributions and Donations	10,000	10,000	12,427	2,427
Other	330,000	411,100	439,571	28,471
<i>Total Revenues</i>	<u>4,160,357</u>	<u>4,385,984</u>	<u>3,890,504</u>	<u>(495,480)</u>
Expenditures				
Current:				
Health:				
Personal Services	567,592	712,592	598,462	114,130
Fringe Benefits	176,051	209,378	138,206	71,172
Materials and Supplies	26,000	26,364	19,240	7,124
Contractual Services	4,230,000	4,405,845	3,286,019	1,119,826
<i>Total Expenditures</i>	<u>4,999,643</u>	<u>5,354,179</u>	<u>4,041,927</u>	<u>1,312,252</u>
<i>Net Change in Fund Balance</i>	(839,286)	(968,195)	(151,423)	816,772
<i>Fund Balance Beginning of Year</i>	4,951,666	4,951,666	4,951,666	-
Prior Year Encumbrances Appropriated	291,734	291,734	291,734	-
<i>Fund Balance End of Year</i>	<u>\$ 4,404,114</u>	<u>\$ 4,275,205</u>	<u>\$ 5,091,977</u>	<u>\$ 816,772</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 205,000	\$ 205,000	\$ 230,198	\$ 25,198
Intergovernmental	150,000	150,000	56,478	(93,522)
Other	20,000	20,000	40,368	20,368
<i>Total Revenues</i>	<u>375,000</u>	<u>375,000</u>	<u>327,044</u>	<u>(47,956)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	222,763	223,283	202,004	21,279
Fringe Benefits	115,477	121,957	84,827	37,130
Materials and Supplies	80,000	98,670	73,969	24,701
Contractual Services	71,200	70,750	52,921	17,829
<i>Total Expenditures</i>	<u>489,440</u>	<u>514,660</u>	<u>413,721</u>	<u>100,939</u>
<i>Net Change in Fund Balance</i>	(114,440)	(139,660)	(86,677)	52,983
<i>Fund Balance Beginning of Year</i>	706,128	706,128	706,128	-
Prior Year Encumbrances Appropriated	1,930	1,930	1,930	-
<i>Fund Balance End of Year</i>	<u>\$ 593,618</u>	<u>\$ 568,398</u>	<u>\$ 621,381</u>	<u>\$ 52,983</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Special Assessments	\$ 200,000	\$ 200,000	\$ 205,893	\$ 5,893
Other	217,000	217,000	224,937	7,937
<i>Total Revenues</i>	<u>417,000</u>	<u>417,000</u>	<u>430,830</u>	<u>13,830</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	297,731	325,007	300,291	24,716
Fringe Benefits	150,799	128,299	105,723	22,576
Materials and Supplies	40,000	40,000	29,137	10,863
Contractual Services	259,000	260,500	246,133	14,367
<i>Total Expenditures</i>	<u>747,530</u>	<u>753,806</u>	<u>681,284</u>	<u>72,522</u>
<i>Excess of Expenditures Over Revenues</i>	(330,530)	(336,806)	(250,454)	(58,692)
Other Financing Uses				
Transfers Out	(189,450)	(189,540)	(186,300)	(3,240)
<i>Total Other Financing Uses</i>	<u>(189,450)</u>	<u>(189,540)</u>	<u>(186,300)</u>	<u>(3,240)</u>
<i>Net Change in Fund Balance</i>	(519,980)	(526,346)	(436,754)	86,352
<i>Fund Balance Beginning of Year</i>	829,451	829,451	829,451	-
Prior Year Encumbrances Appropriated	620	620	620	-
<i>Fund Balance End of Year</i>	<u>\$ 310,091</u>	<u>\$ 303,725</u>	<u>\$ 393,317</u>	<u>\$ 86,352</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 5,000	\$ 5,000	\$ 330	\$ (4,670)
Fines & Forfeitures	173,850	173,850	151,832	(22,018)
Other	<u>17,500</u>	<u>17,500</u>	<u>16,704</u>	<u>(796)</u>
<i>Total Revenues</i>	<u>196,350</u>	<u>196,350</u>	<u>168,866</u>	<u>(27,484)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	45,300	46,551	46,515	36
Fringe Benefits	35,304	35,690	32,358	3,332
Materials and Supplies	83,500	87,929	81,082	6,847
Contractual Services	5,600	5,803	4,609	1,194
Other	<u>7,250</u>	<u>8,250</u>	<u>4,432</u>	<u>3,818</u>
<i>Total Expenditures</i>	<u>176,954</u>	<u>184,223</u>	<u>168,996</u>	<u>15,227</u>
<i>Net Change in Fund Balance</i>	19,396	12,127	(130)	(12,257)
<i>Fund Balance Beginning of Year</i>	274,684	274,684	274,684	-
Prior Year Encumbrances Appropriated	<u>5,225</u>	<u>5,225</u>	<u>5,225</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 299,305</u>	<u>\$ 292,036</u>	<u>\$ 279,779</u>	<u>\$ (12,257)</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,952,700	\$ 1,443,656	\$ 1,437,156	\$ (6,500)
Other	148,500	150,049	161,448	11,399
<i>Total Revenues</i>	<u>2,101,200</u>	<u>1,593,705</u>	<u>1,598,604</u>	<u>4,899</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	70,655	70,692	62,854	7,838
Fringe Benefits	29,379	29,379	23,964	5,415
Materials and Supplies	1,000	1,000	-	1,000
Contractual Services	1,937,573	1,489,345	1,440,262	49,083
<i>Total Expenditures</i>	<u>2,038,607</u>	<u>1,590,416</u>	<u>1,527,080</u>	<u>63,336</u>
<i>Excess of Revenues Over Expenditures</i>	62,593	3,289	71,524	68,235
Other Financing Sources				
Advances In	-	-	6,500	6,500
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>6,500</u>	<u>6,500</u>
<i>Net Change in Fund Balance</i>	62,593	3,289	78,024	74,735
<i>Fund Balance Beginning of Year</i>	<u>173,259</u>	<u>173,259</u>	<u>173,259</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 235,852</u>	<u>\$ 176,548</u>	<u>\$ 251,283</u>	<u>\$ 74,735</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 95,000	\$ 95,000	\$ 108,149	\$ 13,149
Other	-	-	1,257	1,257
<i>Total Revenues</i>	<u>95,000</u>	<u>95,000</u>	<u>109,406</u>	<u>14,406</u>
Expenditures				
Current:				
General Government:				
Judicial				
Eastern County Court				
Personal Services	8,484	8,484	5,030	3,454
Fringe Benefits	3,397	4,441	1,916	2,525
Materials and Supplies	10,000	10,000	-	10,000
Contractual Services	<u>50,000</u>	<u>50,000</u>	<u>11,396</u>	<u>38,604</u>
Total Eastern County Court	<u>71,881</u>	<u>72,925</u>	<u>18,342</u>	<u>54,583</u>
Western County Court				
Personal Services	37,960	61,584	59,771	1,813
Fringe Benefits	16,570	34,370	23,851	10,519
Materials and Supplies	2,000	2,617	2,074	-
Contractual Services	<u>30,000</u>	<u>35,000</u>	<u>32,540</u>	<u>2,460</u>
Total Western County Court	<u>86,530</u>	<u>133,571</u>	<u>118,236</u>	<u>15,335</u>
<i>Total Expenditures</i>	<u>158,411</u>	<u>206,496</u>	<u>136,578</u>	<u>69,918</u>
<i>Net Change in Fund Balance</i>	(63,411)	(111,496)	(27,172)	84,324
<i>Fund Balance Beginning of Year</i>	482,163	482,163	482,163	-
Prior Year Encumbrances Appropriated	<u>635</u>	<u>635</u>	<u>635</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 419,387</u>	<u>\$ 371,302</u>	<u>\$ 455,626</u>	<u>\$ 84,324</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 2,000	\$ 2,000	\$ 3,356	\$ 1,356
Intergovernmental	3,000	3,000	3,228	228
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>6,584</u>	<u>1,584</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	50,000	50,000	1,628	48,372
<i>Total Expenditures</i>	<u>50,000</u>	<u>50,000</u>	<u>1,628</u>	<u>48,372</u>
<i>Net Change in Fund Balance</i>	(45,000)	(45,000)	4,956	49,956
<i>Fund Balance Beginning of Year</i>	<u>77,228</u>	<u>77,228</u>	<u>77,228</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 32,228</u>	<u>\$ 32,228</u>	<u>\$ 82,184</u>	<u>\$ 49,956</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Western County Court OVI/IDIAM Fund
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 4,000	\$ 4,000	\$ 3,403	\$ (597)
Intergovernmental	6,000	6,000	5,199	(801)
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>8,602</u>	<u>(1,398)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	10,000	10,000	5,049	4,951
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>5,049</u>	<u>4,951</u>
<i>Net Change in Fund Balance</i>	-	-	3,553	3,553
<i>Fund Balance Beginning of Year</i>	<u>56,921</u>	<u>56,921</u>	<u>56,921</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 56,921</u>	<u>\$ 56,921</u>	<u>\$ 60,474</u>	<u>\$ 3,553</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 570,000	\$ 670,000	\$ 692,821	\$ 22,821
Other	-	-	7,459	7,459
<i>Total Revenues</i>	<u>570,000</u>	<u>670,000</u>	<u>700,280</u>	<u>30,280</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	306,071	306,071	299,387	6,684
Fringe Benefits	109,191	109,691	107,605	2,086
Materials and Supplies	9,000	10,901	9,532	1,369
Contractual Services	4,601	4,950	4,373	577
<i>Total Expenditures</i>	<u>428,863</u>	<u>431,613</u>	<u>420,897</u>	<u>10,716</u>
<i>Excess of Revenues Over Expenditures</i>	141,137	238,387	279,383	40,996
Other Financing Uses				
Transfers Out	(62,700)	(182,700)	(142,000)	40,700
<i>Total Other Financing Uses</i>	<u>(62,700)</u>	<u>(182,700)</u>	<u>(142,000)</u>	<u>40,700</u>
<i>Net Change in Fund Balance</i>	78,437	55,687	137,383	81,696
<i>Fund Balance Beginning of Year</i>	748,969	748,969	748,969	-
Prior Year Encumbrances Appropriated	1,176	1,176	1,176	-
<i>Fund Balance End of Year</i>	<u>\$ 828,582</u>	<u>\$ 805,832</u>	<u>\$ 887,528</u>	<u>\$ 81,696</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 267,000	\$ 194,000	\$ 200,367	\$ 6,367
Other	1,000	8,500	8,510	10
<i>Total Revenues</i>	<u>268,000</u>	<u>202,500</u>	<u>208,877</u>	<u>6,377</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	252,221	252,221	223,766	28,455
Fringe Benefits	146,274	146,274	110,343	35,931
Materials and Supplies	30,000	30,000	8	29,992
Contractual Services	88,000	88,000	18,380	69,620
<i>Total Expenditures</i>	<u>516,495</u>	<u>516,495</u>	<u>352,497</u>	<u>163,998</u>
<i>Excess of Expenditures Over Revenues</i>	(248,495)	(313,995)	(143,620)	170,375
Other Financing Sources				
Transfers In	50,000	11,321	11,321	-
<i>Total Other Financing Sources</i>	<u>50,000</u>	<u>11,321</u>	<u>11,321</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(198,495)	(302,674)	(132,299)	170,375
<i>Fund Balance Beginning of Year</i>	497,877	497,877	497,877	-
Prior Year Encumbrances Appropriated	398	398	398	-
<i>Fund Balance End of Year</i>	<u>\$ 299,780</u>	<u>\$ 195,601</u>	<u>\$ 365,976</u>	<u>\$ 170,375</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, 2021*

	<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	\$ 15,754	\$ 1,254
<i>Total Revenues</i>	<u>14,500</u>	<u>14,500</u>	<u>15,754</u>	<u>1,254</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	8,500	8,271	1,760	6,511
Materials and Supplies	3,000	3,000	1,631	1,369
Contractual Services	14,500	21,486	17,037	4,449
<i>Total Expenditures</i>	<u>26,000</u>	<u>32,757</u>	<u>20,428</u>	<u>12,329</u>
<i>Net Change in Fund Balance</i>	(11,500)	(18,257)	(4,674)	13,583
<i>Fund Balance Beginning of Year</i>	20,227	20,227	20,227	-
Prior Year Encumbrances Appropriated	<u>7,436</u>	<u>7,436</u>	<u>7,436</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 16,163</u>	<u>\$ 9,406</u>	<u>\$ 22,989</u>	<u>\$ 13,583</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 28,100	\$ 40,155	\$ 43,525	\$ 3,370
Other	-	1,000	1,000	-
Intergovernmental	-	12,775	12,775	-
<i>Total Revenues</i>	<u>28,100</u>	<u>52,930</u>	<u>57,300</u>	<u>3,370</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	1,500	1,500	-	1,500
Materials and Supplies	14,500	14,500	4,258	10,242
Contractual Services	32,000	49,902	46,841	3,061
<i>Total Expenditures</i>	<u>48,000</u>	<u>65,902</u>	<u>51,099</u>	<u>14,803</u>
<i>Net Change in Fund Balance</i>	(19,900)	(12,972)	6,201	18,173
<i>Fund Balance Beginning of Year</i>	65,228	65,228	65,228	-
Prior Year Encumbrances Appropriated	3,742	3,742	3,742	-
<i>Fund Balance End of Year</i>	<u>\$ 49,070</u>	<u>\$ 55,998</u>	<u>\$ 75,171</u>	<u>\$ 18,173</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 70,000	\$ 70,000	\$ 80,974	\$ 10,974
Other	-	-	2,229	2,229
<i>Total Revenues</i>	<u>70,000</u>	<u>70,000</u>	<u>83,203</u>	<u>13,203</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	45,386	45,682	45,161	521
Fringe Benefits	17,518	21,885	19,934	1,951
Materials and Supplies	2,000	1,204	473	731
Contractual Services	2,500	3,500	2,850	650
<i>Total Expenditures</i>	<u>67,404</u>	<u>72,271</u>	<u>68,418</u>	<u>3,853</u>
<i>Net Change in Fund Balance</i>	2,596	(2,271)	14,785	17,056
<i>Fund Balance Beginning of Year</i>	<u>11,490</u>	<u>11,490</u>	<u>11,490</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 14,086</u>	<u>\$ 9,219</u>	<u>\$ 26,275</u>	<u>\$ 17,056</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 580,000	\$ 580,000	\$ 568,391	\$ (11,609)
Intergovernmental	1,620,000	1,570,000	1,443,968	(126,032)
Other	294,000	294,000	351,961	57,961
<i>Total Revenues</i>	<u>2,494,000</u>	<u>2,444,000</u>	<u>2,364,320</u>	<u>(79,680)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	1,174,651	1,124,650	1,096,288	28,362
Fringe Benefits	486,068	448,556	406,407	42,149
Materials and Supplies	26,800	27,045	9,242	17,803
Contractual Services	362,150	380,119	332,851	47,268
Other	200	200	-	200
<i>Total Expenditures</i>	<u>2,049,869</u>	<u>1,980,570</u>	<u>1,844,788</u>	<u>135,782</u>
<i>Excess of Revenues Over Expenditures</i>	<u>444,131</u>	<u>463,430</u>	<u>519,532</u>	<u>56,102</u>
Other Financing Sources (Uses)				
Transfers In	150,000	150,000	150,000	-
Transfers Out	(640,000)	(550,000)	(546,363)	3,637
<i>Total Other Financing Sources (Uses)</i>	<u>(490,000)</u>	<u>(400,000)</u>	<u>(396,363)</u>	<u>3,637</u>
<i>Net Change in Fund Balance</i>	(45,869)	63,430	123,169	59,739
<i>Fund Balance Beginning of Year</i>	419,145	419,145	419,145	-
Prior Year Encumbrances Appropriated	85,818	85,818	85,818	-
<i>Fund Balance End of Year</i>	<u>\$ 459,094</u>	<u>\$ 568,393</u>	<u>\$ 628,132</u>	<u>\$ 59,739</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 350	\$ 350	\$ 609	\$ 259
<i>Total Revenues</i>	<u>350</u>	<u>350</u>	<u>609</u>	<u>259</u>
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	1,000	1,000	-	1,000
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<i>Total Expenditures</i>	2,000	2,000	-	2,000
<i>Net Change in Fund Balance</i>	(1,650)	(1,650)	609	2,259
<i>Fund Balance Beginning of Year</i>	<u>2,892</u>	<u>2,892</u>	<u>2,892</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,242</u>	<u>\$ 1,242</u>	<u>\$ 3,501</u>	<u>\$ 2,259</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 32,000	\$ 18,500	\$ 17,637	\$ (863)
<i>Total Revenues</i>	<u>32,000</u>	<u>18,500</u>	<u>17,637</u>	<u>(863)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	10,000	15,751	5,750	10,001
<i>Total Expenditures</i>	<u>10,000</u>	<u>15,751</u>	<u>5,750</u>	<u>10,001</u>
<i>Net Change in Fund Balance</i>	22,000	2,749	11,887	9,138
<i>Fund Balance Beginning of Year</i>	68,146	68,146	68,146	-
Prior Year Encumbrances Appropriated	5,811	5,811	5,811	-
<i>Fund Balance End of Year</i>	<u>\$ 95,957</u>	<u>\$ 76,706</u>	<u>\$ 85,844</u>	<u>\$ 9,138</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 18,500	\$ 18,500	\$ 18,284	\$ (216)
<i>Total Revenues</i>	<u>18,500</u>	<u>18,500</u>	<u>18,284</u>	<u>(216)</u>
Expenditures				
Current:				
Health:				
Contractual Services	25,000	25,000	20,000	5,000
<i>Total Expenditures</i>	<u>25,000</u>	<u>25,000</u>	<u>20,000</u>	<u>5,000</u>
<i>Net Change in Fund Balance</i>	(6,500)	(6,500)	(1,716)	4,784
<i>Fund Balance Beginning of Year</i>	<u>20,801</u>	<u>20,801</u>	<u>20,801</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 14,301</u>	<u>\$ 14,301</u>	<u>\$ 19,085</u>	<u>\$ 4,784</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 10,000	\$ 14,000	\$ 14,780	\$ 780
<i>Total Revenues</i>	<u>10,000</u>	<u>14,000</u>	<u>14,780</u>	<u>780</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	1,000	1,000	527	473
Materials and Supplies	500	500	-	500
Contractual Services	<u>15,000</u>	<u>15,000</u>	<u>9,235</u>	<u>5,765</u>
<i>Total Expenditures</i>	<u>16,500</u>	<u>16,500</u>	<u>9,762</u>	<u>6,738</u>
<i>Net Change in Fund Balance</i>	(6,500)	(2,500)	5,018	7,518
<i>Fund Balance Beginning of Year</i>	<u>16,070</u>	<u>16,070</u>	<u>16,070</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 9,570</u>	<u>\$ 13,570</u>	<u>\$ 21,088</u>	<u>\$ 7,518</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 150	\$ 150	\$ -	\$ (150)
Fines and Forfeitures	15,050	15,050	9,278	(5,772)
Intergovernmental	75	75	9,508	9,433
<i>Total Revenues</i>	<u>15,275</u>	<u>15,275</u>	<u>18,786</u>	<u>3,511</u>
Expenditures				
Current:				
Public Safety:				
Eastern County Court				
Contractual Services	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Western County Court				
Contractual Services	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<i>Total Expenditures</i>	<u>110,000</u>	<u>110,000</u>	<u>-</u>	<u>110,000</u>
<i>Net Change in Fund Balance</i>	(94,725)	(94,725)	18,786	113,511
<i>Fund Balance Beginning of Year</i>	<u>269,096</u>	<u>269,096</u>	<u>269,096</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 174,371</u>	<u>\$ 174,371</u>	<u>\$ 287,882</u>	<u>\$ 113,511</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, 2021*

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Crime Victims Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 86,307	\$ 52,462	\$ 52,463	\$ 1
Contributions and Donations	-	1,000	1,000	-
Other	-	2,281	2,281	-
<i>Total Revenues</i>	<u>86,307</u>	<u>55,743</u>	<u>55,744</u>	<u>1</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	48,204	60,521	51,342	9,179
Fringe Benefits	18,448	16,242	13,740	2,502
Materials and Supplies	-	2,588	1,412	1,176
Other	-	1,000	-	1,000
<i>Total Expenditures</i>	<u>66,652</u>	<u>80,351</u>	<u>66,494</u>	<u>13,857</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	19,655	(24,608)	(10,750)	13,858
Other Financing Sources				
Transfers In	33,000	-	-	-
<i>Total Other Financing Sources</i>	<u>33,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	52,655	(24,608)	(10,750)	13,858
<i>Fund Balance Beginning of Year</i>	38,788	38,788	38,788	-
Prior Year Encumbrances Appropriated	<u>7</u>	<u>7</u>	<u>7</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 91,450</u>	<u>\$ 14,187</u>	<u>\$ 28,045</u>	<u>\$ 13,858</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 607,830	\$ 745,320	\$ 745,320	\$ -
Other	-	7,772	8,316	544
<i>Total Revenues</i>	<u>607,830</u>	<u>753,092</u>	<u>753,636</u>	<u>544</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	459,775	467,085	384,343	82,742
Fringe Benefits	154,603	213,698	146,263	67,435
Materials and Supplies	15,000	24,500	20,889	3,611
Contractual Services	1,607	6,682	2,325	4,357
Other	-	39,332	39,329	3
<i>Total Expenditures</i>	<u>630,985</u>	<u>751,297</u>	<u>593,149</u>	<u>158,148</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(23,155)	1,795	160,487	158,692
Other Financing Uses				
Transfer In	-	5	5	-
Transfers Out	(20,000)	(20,000)	(18,219)	(1,781)
<i>Total Other Financing Uses</i>	<u>(20,000)</u>	<u>(19,995)</u>	<u>(18,214)</u>	<u>(1,781)</u>
<i>Net Change in Fund Balance</i>	(43,155)	(18,200)	142,273	160,473
<i>Fund Balance at Beginning of Year</i>	<u>139,912</u>	<u>139,912</u>	<u>139,912</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 96,757</u>	<u>\$ 121,712</u>	<u>\$ 282,185</u>	<u>\$ 160,473</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 626,000	\$ 1,129,458	\$ 1,130,776	\$ 1,318
Other	-	19,402	19,402	-
<i>Total Revenues</i>	<u>626,000</u>	<u>1,148,860</u>	<u>1,150,178</u>	<u>1,318</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	714,618	978,491	577,817	400,674
Fringe Benefits	298,696	418,413	227,348	191,065
Materials and Supplies	23,800	59,200	31,397	27,803
Contractual Services	118,766	360,232	300,995	59,237
<i>Total Expenditures</i>	<u>1,155,880</u>	<u>1,816,336</u>	<u>1,137,557</u>	<u>678,779</u>
<i>Net Change in Fund Balance</i>	(529,880)	(667,476)	12,621	680,097
<i>Fund Balance Beginning of Year</i>	848,810	848,810	848,810	-
Prior Year Encumbrances Appropriated	<u>5,526</u>	<u>5,526</u>	<u>5,526</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 324,456</u>	<u>\$ 186,860</u>	<u>\$ 866,957</u>	<u>\$ 680,097</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,176,735	\$ 776,735	\$ 688,579	\$ (88,156)
Other	11,000	11,000	6,759	(4,241)
<i>Total Revenues</i>	<u>1,187,735</u>	<u>787,735</u>	<u>695,338</u>	<u>(92,397)</u>
Expenditures				
Current:				
Public Works:				
Materials and Supplies	8,000	8,000	-	8,000
Contractual Services	553,000	285,556	268,246	17,310
Other	250,000	125,000	116,870	8,130
<i>Total Expenditures</i>	<u>811,000</u>	<u>418,556</u>	<u>385,116</u>	<u>33,440</u>
<i>Excess of Revenues Over Expenditures</i>	376,735	369,179	310,222	(58,957)
Other Financing Sources (Uses)				
Transfers In	10,000	10,000	-	(10,000)
Transfers Out	(386,735)	(356,735)	(348,232)	8,503
<i>Total Other Financing Sources (Uses)</i>	<u>(376,735)</u>	<u>(346,735)</u>	<u>(348,232)</u>	<u>(1,497)</u>
<i>Net Change in Fund Balance</i>	-	22,444	(38,010)	(60,454)
<i>Fund Balance Beginning of Year</i>	267,750	267,750	267,750	-
Prior Year Encumbrances Appropriated	62,000	62,000	62,000	-
<i>Fund Balance End of Year</i>	<u>\$ 329,750</u>	<u>\$ 352,194</u>	<u>\$ 291,740</u>	<u>\$ (60,454)</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 37,000	\$ 12,048	\$ 12,048	\$ -
Other	-	-	305	305
<i>Total Revenues</i>	<u>37,000</u>	<u>12,048</u>	<u>12,353</u>	<u>305</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	15,000	23,898	23,897	1
Fringe Benefits	10,936	8,995	8,992	3
Contractual Services	28,000	17,000	10,784	6,216
<i>Total Expenditures</i>	<u>53,936</u>	<u>49,893</u>	<u>43,673</u>	<u>6,220</u>
<i>Net Change in Fund Balance</i>	(16,936)	(37,845)	(31,320)	6,525
<i>Fund Balance Beginning of Year</i>	<u>45,479</u>	<u>45,479</u>	<u>45,479</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 28,543</u></u>	<u><u>\$ 7,634</u></u>	<u><u>\$ 14,159</u></u>	<u><u>\$ 6,525</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, 2021*

	<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>	\$ 56,730	\$ 56,730	\$ 56,730	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 56,730</u>	<u>\$ 56,730</u>	<u>\$ 56,730</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, 2021*

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

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Governor's Public Safety HVEO Fund
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 19,022	\$ 19,022	\$ -
<i>Total Revenues</i>	<u>-</u>	<u>19,022</u>	<u>19,022</u>	<u>-</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	-	16,311	16,310	1
Fringe Benefits	<u>-</u>	<u>3,995</u>	<u>3,991</u>	<u>4</u>
<i>Total Expenditures</i>	<u>-</u>	<u>20,306</u>	<u>20,301</u>	<u>5</u>
<i>Net Change in Fund Balance</i>	-	(1,284)	(1,279)	5
<i>Fund Balance Beginning of Year</i>	<u>6,505</u>	<u>6,505</u>	<u>6,505</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 6,505</u>	<u>\$ 5,221</u>	<u>\$ 5,226</u>	<u>\$ 5</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 360,000	\$ 340,598	\$ 340,598	\$ -
Interest	-	2	2	-
<i>Total Revenues</i>	<u>360,000</u>	<u>340,600</u>	<u>340,600</u>	<u>-</u>
Expenditures				
Current:				
Health:				
Contractual Services	<u>365,000</u>	<u>340,605</u>	<u>340,604</u>	<u>1</u>
<i>Total Expenditures</i>	<u>365,000</u>	<u>340,605</u>	<u>340,604</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	(5,000)	(5)	(4)	1
<i>Fund Balance Beginning of Year</i>	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (4,994)</u>	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 1</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Emergency Planning Fund
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 27,000	\$ 27,000	\$ 28,426	\$ 1,426
<i>Total Revenues</i>	<u>27,000</u>	<u>27,000</u>	<u>28,426</u>	<u>1,426</u>
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	26,000	26,000	5,673	20,327
Materials and Supplies	2,000	2,000	826	1,174
Contractual Services	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
<i>Total Expenditures</i>	<u>45,000</u>	<u>45,000</u>	<u>23,499</u>	<u>21,501</u>
<i>Net Change in Fund Balance</i>	(18,000)	(18,000)	4,927	22,927
<i>Fund Balance Beginning of Year</i>	<u>68,385</u>	<u>68,385</u>	<u>68,385</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 50,385</u>	<u>\$ 50,385</u>	<u>\$ 73,312</u>	<u>\$ 22,927</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures				
Current:				
Public Safety:				
Contractual Services	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
<i>Total Expenditures</i>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
<i>Net Change in Fund Balance</i>	(15,000)	(15,000)	-	15,000
<i>Fund Balance Beginning of Year</i>	<u>25,450</u>	<u>25,450</u>	<u>25,450</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 10,450</u></u>	<u><u>\$ 10,450</u></u>	<u><u>\$ 25,450</u></u>	<u><u>\$ 15,000</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 17,988	\$ 21,431	\$ 3,443
Other	-	105	105	-
<i>Total Revenues</i>	<u>-</u>	<u>18,093</u>	<u>21,536</u>	<u>3,443</u>
Expenditures				
Current:				
Human Services:				
Personal Services	6,750	6,750	-	6,750
Fringe Benefits	4,444	4,444	-	4,444
Materials and Supplies	11,000	11,000	-	11,000
Contractual Services	50,250	50,250	13,956	36,294
<i>Total Expenditures</i>	<u>72,444</u>	<u>72,444</u>	<u>13,956</u>	<u>58,488</u>
<i>Net Change in Fund Balance</i>	(72,444)	(54,351)	7,580	61,931
<i>Fund Balance Beginning of Year</i>	<u>190,775</u>	<u>190,775</u>	<u>190,775</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 118,331</u>	<u>\$ 136,424</u>	<u>\$ 198,355</u>	<u>\$ 61,931</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, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 8,236	\$ 8,236	\$ 8,439	\$ 203
Other	10,100	10,100	10,583	483
<i>Total Revenues</i>	<u>18,336</u>	<u>18,336</u>	<u>19,022</u>	<u>686</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	10,000	15,716	15,363	353
<i>Total Expenditures</i>	<u>10,000</u>	<u>15,716</u>	<u>15,363</u>	<u>353</u>
<i>Net Change in Fund Balance</i>	8,336	2,620	3,659	1,039
<i>Fund Balance Beginning of Year</i>	185,997	185,997	185,997	-
Prior Year Encumbrances Appropriated	5,515	5,515	5,515	-
<i>Fund Balance End of Year</i>	<u>\$ 199,848</u>	<u>\$ 194,132</u>	<u>\$ 195,171</u>	<u>\$ 1,039</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 52,000	\$ 52,000	\$ 49,358	\$ (2,642)
Licenses and Permits	70,000	125,000	122,132	(2,868)
Other	-	-	403	403
<i>Total Revenues</i>	<u>122,000</u>	<u>177,000</u>	<u>171,893</u>	<u>(5,107)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	50,000	89,000	79,428	9,572
Fringe Benefits	12,376	35,992	25,878	10,114
Materials and Supplies	15,000	24,340	19,209	5,131
Contractual Services	65,000	130,197	110,148	20,049
<i>Total Expenditures</i>	<u>142,376</u>	<u>279,529</u>	<u>234,663</u>	<u>44,866</u>
<i>Excess of Expenditures Over Revenues</i>	(20,376)	(102,529)	(62,770)	39,759
Other Financing Sources				
Transfers In	-	-	3,475	3,475
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>3,475</u>	<u>3,475</u>
<i>Net Change in Fund Balance</i>	(20,376)	(102,529)	(59,295)	43,234
<i>Fund Balance Beginning of Year</i>	199,631	199,631	199,631	-
Prior Year Encumbrances Appropriated	41,537	41,537	41,537	-
<i>Fund Balance End of Year</i>	<u>\$ 220,792</u>	<u>\$ 138,639</u>	<u>\$ 181,873</u>	<u>\$ 43,234</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court OVI/IDIAM Fund
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 200	\$ 200	\$ 120	\$ (80)
<i>Total Revenues</i>	<u>200</u>	<u>200</u>	<u>120</u>	<u>(80)</u>
<i>Net Change in Fund Balance</i>	200	200	120	(80)
<i>Fund Balance Beginning of Year</i>	<u>831</u>	<u>831</u>	<u>831</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,031</u>	<u>\$ 1,031</u>	<u>\$ 951</u>	<u>\$ (80)</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 350	\$ 350	\$ 255	\$ (95)
<i>Total Revenues</i>	<u>350</u>	<u>350</u>	<u>255</u>	<u>(95)</u>
<i>Net Change in Fund Balance</i>	350	350	255	(95)
<i>Fund Balance Beginning of Year</i>	<u>2,900</u>	<u>2,900</u>	<u>2,900</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,250</u>	<u>\$ 3,250</u>	<u>\$ 3,155</u>	<u>\$ (95)</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, 2021*

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

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Drug Court Fund
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Contributions and Donations	\$ 80,000	\$ 130,010	\$ 130,010	\$ -
Other	-	-	532	532
<i>Total Revenues</i>	<u>80,000</u>	<u>130,010</u>	<u>130,542</u>	<u>532</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	41,714	41,714	41,309	405
Fringe Benefits	25,314	25,372	15,196	10,176
Materials and Supplies	3,000	3,000	1,200	1,800
Contractual Services	5,000	5,056	427	4,629
<i>Total Expenditures</i>	<u>75,028</u>	<u>75,142</u>	<u>58,132</u>	<u>17,010</u>
<i>Net Change in Fund Balance</i>	4,972	54,868	72,410	17,542
<i>Fund Balance Beginning of Year</i>	2,303	2,303	2,303	-
Prior Year Encumbrances Appropriated	1,048	1,048	1,048	-
<i>Fund Balance End of Year</i>	<u>\$ 8,323</u>	<u>\$ 58,219</u>	<u>\$ 75,761</u>	<u>\$ 17,542</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
MHRS Drug Court Grant Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Other	-	-	1,336	1,336
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>1,336</u>	<u>(8,664)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	11,040	11,040	1,402	9,638
Fringe Benefits	4,315	4,315	216	4,099
<i>Total Expenditures</i>	<u>15,355</u>	<u>15,355</u>	<u>1,618</u>	<u>13,737</u>
<i>Net Change in Fund Balance</i>	(5,355)	(5,355)	(282)	5,073
<i>Fund Balance Beginning of Year</i>	<u>30,270</u>	<u>30,270</u>	<u>30,270</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 24,915</u>	<u>\$ 24,915</u>	<u>\$ 29,988</u>	<u>\$ 5,073</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OMAS Drug Court Grant Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 40,000	\$ 72,736	\$ 72,736	\$ -
Other	-	1,511	1,511	-
<i>Total Revenues</i>	<u>40,000</u>	<u>74,247</u>	<u>74,247</u>	<u>-</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	38,842	38,842	38,488	354
Fringe Benefits	14,800	14,660	13,383	1,277
Contractual Services	-	140	138	2
<i>Total Expenditures</i>	<u>53,642</u>	<u>53,642</u>	<u>52,009</u>	<u>1,633</u>
<i>Net Change in Fund Balance</i>	(13,642)	20,605	22,238	1,633
<i>Fund Balance Beginning of Year</i>	<u>32,320</u>	<u>32,320</u>	<u>32,320</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 18,678</u>	<u>\$ 52,925</u>	<u>\$ 54,558</u>	<u>\$ 1,633</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ashtabula County QRT Grant Fund
For the Year Ended December 31, 2021*

	<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>	\$ 9,333	\$ 9,333	\$ 9,333	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 9,333</u>	<u>\$ 9,333</u>	<u>\$ 9,333</u>	<u>\$ -</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OMAS MH Court Grant Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 65,000	\$ 90,000	\$ 94,925	\$ 4,925
Other	-	884	884	-
<i>Total Revenues</i>	<u>65,000</u>	<u>90,884</u>	<u>95,809</u>	<u>4,925</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	65,425	68,022	66,780	1,242
Fringe Benefits	26,246	23,494	18,846	4,648
Materials and Supplies	1,500	1,500	-	1,500
Contractual Services	-	155	145	10
<i>Total Expenditures</i>	<u>93,171</u>	<u>93,171</u>	<u>85,771</u>	<u>7,400</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(28,171)	(2,287)	10,038	12,325
Other Financing Sources				
Transfers In	<u>20,000</u>	<u>20,000</u>	<u>18,219</u>	<u>(1,781)</u>
<i>Total Other Financing Sources</i>	<u>20,000</u>	<u>20,000</u>	<u>18,219</u>	<u>(1,781)</u>
<i>Net Change in Fund Balance</i>	(8,171)	17,713	28,257	10,544
<i>Fund Balance Beginning of Year</i>	<u>8,530</u>	<u>8,530</u>	<u>8,530</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 359</u>	<u>\$ 26,243</u>	<u>\$ 36,787</u>	<u>\$ 10,544</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Crime Enforcement Agency Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 93,500	\$ 81,055	\$ 81,055	\$ -
Other	26,000	2,814	2,814	-
<i>Total Revenues</i>	<u>119,500</u>	<u>83,869</u>	<u>83,869</u>	<u>-</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	219,128	209,414	208,501	913
Fringe Benefits	85,163	75,763	75,644	119
Materials and Supplies	3,052	275	275	-
Other	8,940	1,641	1,640	1
<i>Total Expenditures</i>	<u>316,283</u>	<u>287,093</u>	<u>286,060</u>	<u>1,033</u>
<i>Excess of Expenditures Over Revenues</i>	(196,783)	(203,224)	(202,191)	1,033
Other Financing Sources				
Transfers In	-	230,398	230,398	-
Advances Out	-	(28,000)	(28,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>202,398</u>	<u>202,398</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(196,783)	(826)	207	1,033
<i>Fund Balance Beginning of Year</i>	<u>907</u>	<u>907</u>	<u>907</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (195,876)</u>	<u>\$ 81</u>	<u>\$ 1,114</u>	<u>\$ 1,033</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
CARES Act Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 47	\$ 46	\$ (1)
Interest	-	39	38	(1)
Other	-	249	249	-
<i>Total Revenues</i>	<u>-</u>	<u>335</u>	<u>333</u>	<u>(2)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive Commissioners Office				
Materials and Supplies	-	77,673	77,675	(2)
Contractual Services	-	260,881	260,881	-
<i>Total Expenditures</i>	<u>-</u>	<u>338,554</u>	<u>338,556</u>	<u>(2)</u>
<i>Net Change in Fund Balance</i>	-	(338,219)	(338,223)	(4)
<i>Fund Balance Beginning of Year</i>	238	238	238	-
Prior Year Encumbrances Appropriated	<u>337,987</u>	<u>337,987</u>	<u>337,987</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 338,225</u>	<u>\$ 6</u>	<u>\$ 2</u>	<u>\$ (4)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Drug Court Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 50,566	\$ 55,542	\$ 55,543	\$ 1
Other	-	465	465	-
<i>Total Revenues</i>	<u>50,566</u>	<u>56,007</u>	<u>56,008</u>	<u>1</u>
Expenditures				
Current:				
General Government:				
Judicial				
Common Pleas Court				
Personal Services	50,540	45,006	45,005	1
Fringe Benefits	10,988	11,005	11,004	1
<i>Total Expenditures</i>	<u>61,658</u>	<u>56,011</u>	<u>56,009</u>	<u>2</u>
<i>Excess of Expenditures Over Revenues</i>	(11,092)	(4)	(1)	3
Other Financing Uses				
Advances Out	-	(7,000)	(7,000)	-
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(11,092)	(7,004)	(7,001)	3
<i>Fund Balance Beginning of Year</i>	<u>15,175</u>	<u>15,175</u>	<u>15,175</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 4,083</u>	<u>\$ 8,171</u>	<u>\$ 8,174</u>	<u>\$ 3</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Projects Probate Court Fund
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 10,000	\$ 65,000	\$ 70,036	\$ 5,036
<i>Total Revenues</i>	<u>10,000</u>	<u>65,000</u>	<u>70,036</u>	<u>5,036</u>
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	10,000	9,862	2,042	7,820
Materials and Supplies	10,000	10,000	2,265	7,735
Contractual Services	<u>25,000</u>	<u>25,138</u>	<u>9,231</u>	<u>15,907</u>
<i>Total Expenditures</i>	<u>45,000</u>	<u>45,000</u>	<u>13,538</u>	<u>31,462</u>
<i>Net Change in Fund Balance</i>	(35,000)	20,000	56,498	36,498
<i>Fund Balance Beginning of Year</i>	<u>25,134</u>	<u>25,134</u>	<u>25,134</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (9,866)</u>	<u>\$ 45,134</u>	<u>\$ 81,632</u>	<u>\$ 36,498</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 893,800	\$ 965,568	\$ 965,734	\$ 166
Intergovernmental	125,000	125,000	125,730	730
Other	134,350	134,350	134,864	514
<i>Total Revenues</i>	<u>1,153,150</u>	<u>1,224,918</u>	<u>1,226,328</u>	<u>1,410</u>
Expenditures				
Debt Service:				
Principal Retirement	1,262,484	1,542,484	1,542,482	2
Interest and Fiscal Charges	664,132	384,132	295,876	88,256
Total Debt Service	<u>1,926,616</u>	<u>1,926,616</u>	<u>1,838,358</u>	<u>88,258</u>
<i>Total Expenditures</i>	<u>1,926,616</u>	<u>1,926,616</u>	<u>1,838,358</u>	<u>88,258</u>
<i>Excess of Expenditures Over Revenues</i>	<u>(773,466)</u>	<u>(701,698)</u>	<u>(612,030)</u>	<u>89,668</u>
Other Financing Sources				
Transfers In	442,465	432,915	577,124	144,209
<i>Total Other Financing Sources</i>	<u>442,465</u>	<u>432,915</u>	<u>577,124</u>	<u>144,209</u>
<i>Net Change in Fund Balance</i>	(331,001)	(268,783)	(34,906)	233,877
<i>Fund Balance Beginning of Year</i>	<u>473,412</u>	<u>473,412</u>	<u>473,412</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 142,411</u>	<u>\$ 204,629</u>	<u>\$ 438,506</u>	<u>\$ 233,877</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ -	\$ -	\$ 60	\$ 60
Other	-	-	1,921	1,921
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1,981</u>	<u>1,981</u>
Expenditures				
Capital Outlay:				
Other	-	25,600	25,524	76
Capital Outlay - Building	-	425,000	385,377	39,623
Contractual Services	400,000	1,166,361	811,857	354,504
<i>Total Expenditures</i>	<u>400,000</u>	<u>1,616,961</u>	<u>1,222,758</u>	<u>394,203</u>
<i>Excess of Expenditures Over Revenues</i>	<u>(400,000)</u>	<u>(1,616,961)</u>	<u>(1,220,777)</u>	<u>396,184</u>
Other Financing Sources				
Transfers In	150,000	1,087,500	1,087,500	-
<i>Total Other Financing Sources</i>	<u>150,000</u>	<u>1,087,500</u>	<u>1,087,500</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(250,000)	(529,461)	(133,277)	396,184
<i>Fund Balance Beginning of Year</i>	1,885,643	1,885,643	1,885,643	-
Prior Year Encumbrances Appropriated	92,331	92,331	92,331	-
<i>Fund Balance End of Year</i>	<u>\$ 1,727,974</u>	<u>\$ 1,448,513</u>	<u>\$ 1,844,697</u>	<u>\$ 396,184</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 5,000	\$ -	\$ 830	\$ 830
<i>Total Revenues</i>	<u>5,000</u>	<u>-</u>	<u>830</u>	<u>830</u>
Expenditures				
Current:				
Human Services:				
Contractual Services	750,000	1,545,000	805,307	739,693
Other	450,000	713,149	607,281	105,868
<i>Total Expenditures</i>	<u>1,200,000</u>	<u>2,258,149</u>	<u>1,412,588</u>	<u>845,561</u>
<i>Excess of Revenues Under Expenditures</i>	(1,195,000)	(2,258,149)	(1,411,758)	846,391
Other Financing Sources				
Transfers In	-	1,600,000	1,600,000	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(1,195,000)	(658,149)	188,242	846,391
<i>Fund Balance Beginning of Year</i>	1,105,666	1,105,666	1,105,666	-
Prior Year Encumbrances Appropriated	<u>231,902</u>	<u>231,902</u>	<u>231,902</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 142,568</u>	<u>\$ 679,419</u>	<u>\$ 1,525,810</u>	<u>\$ 846,391</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 115,524	\$ 116,517	\$ 149,609	\$ 33,092
Other	-	363	2,497	2,134
<i>Total Revenues</i>	<u>115,524</u>	<u>116,880</u>	<u>152,106</u>	<u>35,226</u>
Expenditures				
Current:				
General Government				
Judicial				
Personal Services	95,900	79,988	69,611	10,377
Fringe Benefits	43,352	43,008	32,090	10,918
Contractual Services	75,400	94,804	63,719	31,085
Materials and Supplies	23,000	30,255	9,124	21,131
<i>Total Expenditures</i>	<u>237,652</u>	<u>248,055</u>	<u>174,544</u>	<u>73,511</u>
<i>Net Change in Fund Balance</i>	(122,128)	(131,175)	(22,438)	108,737
<i>Fund Balance Beginning of Year</i>	198,401	198,401	198,401	-
Prior Year Encumbrances Appropriated	<u>2,612</u>	<u>2,612</u>	<u>2,612</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 78,885</u>	<u>\$ 69,838</u>	<u>\$ 178,575</u>	<u>\$ 108,737</u>

Combining Statements – Internal Service Funds

Internal service funds are used to account for the financing of services provided to one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The following is a description of the internal service funds.

Internal Service Funds

Health Insurance – To account for a medical benefits self-insurance program for employees of the County.

Workers' Compensation – To account for revenues used to provide workers' compensation benefits to employees.

Ashtabula County, Ohio

*Combining Statement of Net Position
Internal Service Funds
December 31, 2021*

	Health Insurance	Workers' Compensation	Total
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents	\$ 1,567,616	\$ 29,900	\$ 1,597,516
Prepayments	-	131,594	131,594
Total current assets	<u>1,567,616</u>	<u>161,494</u>	<u>1,729,110</u>
Total assets	<u>1,567,616</u>	<u>161,494</u>	<u>1,729,110</u>
Liabilities:			
Current liabilities:			
Claims payable	928,193	111,779	1,039,972
Total current liabilities	<u>928,193</u>	<u>111,779</u>	<u>1,039,972</u>
Long-term liabilities:			
Claims payable	-	112,615	112,615
Total long-term liabilities	<u>-</u>	<u>112,615</u>	<u>112,615</u>
Total liabilities	<u>928,193</u>	<u>224,394</u>	<u>1,152,587</u>
Net position:			
Unrestricted (deficit)	639,423	(62,900)	576,523
Total net position (deficit)	<u>\$ 639,423</u>	<u>\$ (62,900)</u>	<u>\$ 576,523</u>

Ashtabula County, Ohio

*Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2021*

	Health Insurance	Workers' Compensation	Total
Operating revenues:			
Charges for services	\$ 8,266,680	\$ -	\$ 8,266,680
Other operating revenues	-	54,558	54,558
Total operating revenues	<u>8,266,680</u>	<u>54,558</u>	<u>8,321,238</u>
Operating expenses:			
Fringe benefits	-	149,685	149,685
Claims expense	8,124,763	171,092	8,295,855
Total operating expenses	<u>8,124,763</u>	<u>320,777</u>	<u>8,445,540</u>
Change in net position	141,917	(266,219)	(124,302)
Net position at beginning of year	<u>497,506</u>	<u>203,319</u>	<u>700,825</u>
Net position (deficit) at end of year	<u>\$ 639,423</u>	<u>\$ (62,900)</u>	<u>\$ 576,523</u>

Ashtabula County, Ohio

*Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021*

	Health Insurance	Workers' Compensation	Total
Cash flows from operating activities:			
Cash received from interfund transactions	\$ 8,266,680	\$ 54,558	\$ 8,321,238
Cash payments to employees	-	(131,594)	(131,594)
Cash payments for claims	(8,296,582)	(98,416)	(8,394,998)
Net cash used in operation activities	(29,902)	(175,452)	(205,354)
Net decrease in cash and cash equivalents	(29,902)	(175,452)	(205,354)
Cash and cash equivalents at beginning of year	1,597,518	205,352	1,802,870
Cash and cash equivalents at end of year	<u>\$ 1,567,616</u>	<u>\$ 29,900</u>	<u>\$ 1,597,516</u>
Reconciliation of operating income (loss) to net cash used in operating activities:			
Operating income (loss)	\$ 141,917	\$ (266,219)	\$ (124,302)
Changes in assets and liabilities:			
Prepayments	-	18,091	18,091
Claims payable	(171,819)	72,676	(99,143)
Net cash used in operating activities	<u>\$ (29,902)</u>	<u>\$ (175,452)</u>	<u>\$ (205,354)</u>

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Combining Statements – Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organization, or other governments and therefore not available to support the County's own programs. Custodial funds are used to report fiduciary activities not required to be reported in a trust fund.

Custodial Funds

Undivided Property Tax – To account for the collection and distribution of various taxes to local governments within the County.

Undivided State Funds – To account for Local Government Support, motor vehicle and gas tax, and other shared intergovernmental revenues distributed to local governments within the County.

Fiscal Agent – To account for amounts received and distributed as fiscal agent for the County Board of Health and other entities that are legally separate from the County.

Miscellaneous – To account for various miscellaneous custodial fund activity not classified elsewhere.

Court – To account for the collection and distributions of clerk of court auto title fees, and County court, juvenile court and probate court related receipts to other governments.

Sheriff – To account for the collection and distribution of fines and forfeitures and other receipts by the County Sheriff to other governments.

Ashtabula County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

	Undivided Property Tax	Undivided State Funds	Fiscal Agent
Assets:			
Equity in pooled cash and cash equivalents	\$ 3,484,697	\$ -	\$ 1,372,671
Cash in segregated accounts	-	-	1,473,073
Receivables:			
Property taxes	97,430,393	-	-
Special assessments	4,168,085	-	-
Accounts	-	-	61,994
Due from other governments	-	4,958,338	-
Total assets	<u>105,083,175</u>	<u>4,958,338</u>	<u>2,907,738</u>
Liabilities:			
Accounts payable	-	-	21,580
Accrued wages and benefits	-	-	58,094
Due to other governments	-	-	64,716
Payroll withholding payable	-	-	30,701
Total liabilities	<u>-</u>	<u>-</u>	<u>175,091</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	<u>89,448,374</u>	<u>-</u>	<u>-</u>
Net position:			
Restricted for individuals, organizations and other governments	<u>15,634,801</u>	<u>4,958,338</u>	<u>2,732,647</u>
Total net position	<u>\$ 15,634,801</u>	<u>\$ 4,958,338</u>	<u>\$ 2,732,647</u>

<u>Miscellaneous</u>	<u>Court</u>	<u>Sheriff</u>	<u>Total</u>
\$ 467,735	\$ -	\$ -	\$ 5,325,103
59,598	460,515	566,983	2,560,169
-	-	-	97,430,393
-	-	-	4,168,085
47,708	-	-	109,702
-	-	-	4,958,338
<u>575,041</u>	<u>460,515</u>	<u>566,983</u>	<u>114,551,790</u>
79,761	-	-	101,341
-	-	-	58,094
139,914	460,515	382,219	1,047,364
-	-	-	30,701
<u>219,675</u>	<u>460,515</u>	<u>382,219</u>	<u>1,237,500</u>
-	-	-	89,448,374
<u>355,366</u>	<u>-</u>	<u>184,764</u>	<u>23,865,916</u>
<u>\$ 355,366</u>	<u>\$ -</u>	<u>\$ 184,764</u>	<u>\$ 23,865,916</u>

Ashtabula County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Undivided Property Tax	Undivided State Funds	Fiscal Agent
Additions:			
Intergovernmental	\$ -	\$ 13,603,890	\$ -
Amounts received as fiscal agent	-	-	5,320,646
Fines and forfeitures for other governments	-	-	-
Property tax collections for other governments	91,274,262	-	-
Earnings on investments	-	-	1,031
Other custodial fund collections	715	-	-
Total additions	<u>91,274,977</u>	<u>13,603,890</u>	<u>5,321,677</u>
Deductions:			
Distributions of state funds to other governments	-	13,287,807	-
Distributions as fiscal agent	-	-	5,042,495
Fines and forfeitures distributions to other governments	-	-	-
Property tax distributions to other governments	91,575,023	-	-
Other custodial fund disbursements	-	-	-
Total deductions	<u>91,575,023</u>	<u>13,287,807</u>	<u>5,042,495</u>
Change in net position	(300,046)	316,083	279,182
Net position at beginning of year	<u>15,934,847</u>	<u>4,642,255</u>	<u>2,453,465</u>
Net position at end of year	<u>\$ 15,634,801</u>	<u>\$ 4,958,338</u>	<u>\$ 2,732,647</u>

Miscellaneous	Court	Sheriff	Total
\$ -	\$ -	\$ -	\$ 13,603,890
-	-	-	5,320,646
-	11,730,109	1,951,093	13,681,202
-	-	-	91,274,262
6	-	-	1,037
<u>2,368,134</u>	<u>-</u>	<u>311,451</u>	<u>2,680,300</u>
<u>2,368,140</u>	<u>11,730,109</u>	<u>2,262,544</u>	<u>126,561,337</u>
-	-	-	13,287,807
-	-	-	5,042,495
-	11,730,109	1,951,093	13,681,202
-	-	-	91,575,023
<u>2,083,110</u>	<u>-</u>	<u>286,076</u>	<u>2,369,186</u>
<u>2,083,110</u>	<u>11,730,109</u>	<u>2,237,169</u>	<u>125,955,713</u>
285,030	-	25,375	605,624
<u>70,336</u>	<u>-</u>	<u>159,389</u>	<u>23,260,292</u>
<u>\$ 355,366</u>	<u>\$ -</u>	<u>\$ 184,764</u>	<u>\$ 23,865,916</u>

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STATISTICAL SECTION

Statistical Section

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

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

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

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

	2021	2020	2019	2018	2017
Governmental activities:					
Net investment in capital assets	\$ 133,534,689	\$ 132,021,500	\$ 131,876,101	\$ 131,413,415	\$ 130,292,101
Restricted for:					
Capital projects	4,119,468	3,299,332	2,279,090	2,564,540	2,643,794
Debt service	-	-	-	-	-
Roads and bridges	2,912,963	-	128,140	1,083,745	3,136,405
Health and human services	22,380,217	12,696,238	8,804,959	5,385,697	7,019,048
Grant programs	2,843,397	2,539,453	2,570,177	3,030,046	4,632,752
Community development	4,504,768	4,801,762	5,287,779	4,458,157	3,958,499
Real estate assessment	2,003,810	972,628	861,113	1,191,637	1,776,648
Other purposes	970,119	1,707,584	708,748	1,320,611	3,103,998
Unrestricted (deficit)	<u>(7,545,985)</u>	<u>(32,691,147)</u>	<u>(34,207,756)</u>	<u>(26,813,468)</u>	<u>(30,178,427)</u>
Total governmental activities net position	<u>165,723,446</u>	<u>125,347,350</u>	<u>118,308,351</u>	<u>123,634,380</u>	<u>126,384,818</u>
Business-type activities:					
Net investment in capital assets	21,320,269	21,520,777	20,061,906	19,707,001	19,018,635
Restricted	1,242,175	1,207,313	774,431	527,151	507,060
Unrestricted	<u>12,814,902</u>	<u>10,101,735</u>	<u>10,027,015</u>	<u>9,049,992</u>	<u>8,116,888</u>
Total business-type activities net position	<u>35,377,346</u>	<u>32,829,825</u>	<u>30,863,352</u>	<u>29,284,144</u>	<u>27,642,583</u>
Primary government:					
Net investment in capital assets	154,854,958	153,542,277	151,938,007	151,120,416	149,310,736
Restricted	40,976,917	27,224,310	21,414,437	19,561,584	26,778,204
Unrestricted (deficit)	<u>5,268,917</u>	<u>(22,589,412)</u>	<u>(24,180,741)</u>	<u>(17,763,476)</u>	<u>(22,061,539)</u>
Total primary government net position	<u>\$ 201,100,792</u>	<u>\$ 158,177,175</u>	<u>\$ 149,171,703</u>	<u>\$ 152,918,524</u>	<u>\$ 154,027,401</u>

	2016	2015	2014	2013	2012
\$	129,784,532	\$ 127,517,196	\$ 125,996,209	\$ 122,317,368	\$ 123,369,001
	2,551,809	2,710,345	2,949,379	4,074,031	1,284,586
	-	274,611	279,711	995,630	1,194,320
	3,456,399	3,366,857	3,313,360	5,829,894	5,791,537
	7,059,979	2,167,987	908,928	16,598,845	15,277,537
	4,548,447	4,408,786	4,178,747	4,458,717	4,042,124
	3,783,150	4,096,322	3,876,794	3,004,823	3,154,886
	1,633,627	1,432,052	1,200,239	1,489,928	1,574,592
	3,502,886	8,336,609	3,423,574	4,773,744	4,698,041
	(5,669,950)	(4,359,221)	231,265	5,998,813	6,535,308
	150,650,879	149,951,544	146,358,206	169,541,793	166,921,932
	17,624,079	16,719,350	16,273,676	16,090,901	16,012,657
	266,611	539,295	366,247	404,704	359,769
	8,399,468	8,207,223	7,606,200	7,127,112	6,695,620
	26,290,158	25,465,868	24,246,123	23,622,717	23,068,046
	147,408,611	144,236,546	142,269,885	138,408,269	139,381,658
	26,802,908	27,332,864	20,496,979	41,630,316	37,377,392
	2,729,518	3,848,002	7,837,465	13,125,925	13,230,928
\$	176,941,037	\$ 175,417,412	\$ 170,604,329	\$ 193,164,510	\$ 189,989,978

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

	2021	2020	2019	2018	2017
Expenses:					
Governmental activities:					
General government:					
Legislative and executive	\$ 8,157,049	\$ 12,961,087	\$ 14,265,078	\$ 11,621,927	\$ 11,778,024
Judicial	4,014,694	7,574,044	8,221,810	7,533,340	7,276,305
Public safety	5,384,622	13,958,577	15,054,558	12,898,773	12,227,243
Public works	5,827,393	8,799,514	10,185,815	7,396,538	7,301,553
Health	13,450,386	13,547,856	15,986,418	20,382,002	19,260,104
Human services	23,787,050	34,305,670	40,077,829	35,887,339	34,249,473
Conservation and recreation	290,509	224,599	267,029	283,976	278,149
Interest and fiscal charges	315,195	451,838	689,796	593,228	597,892
Bond issuance costs	-	187,528	-	-	-
Total governmental activities expenses	<u>61,226,898</u>	<u>92,010,713</u>	<u>104,748,333</u>	<u>96,597,123</u>	<u>92,968,743</u>
Business-type activities:					
Sewer	2,380,773	3,035,453	3,276,181	3,344,637	3,108,491
Water	4,564,416	4,575,451	4,101,008	4,139,796	4,094,807
Geneva State Park Lodge	2,141,103	1,156,434	1,071,733	1,272,515	800,100
Total business-type activities expenses	<u>9,086,292</u>	<u>8,767,338</u>	<u>8,448,922</u>	<u>8,756,948</u>	<u>8,003,398</u>
Total primary government expenses	<u>70,313,190</u>	<u>100,778,051</u>	<u>113,197,255</u>	<u>105,354,071</u>	<u>100,972,141</u>
Program revenues:					
Governmental activities:					
General government:					
Legislative and executive	5,072,308	4,410,849	4,699,361	4,334,097	4,273,344
Judicial	1,616,224	1,534,591	1,909,355	1,978,083	1,960,075
Public safety	2,085,150	2,095,868	1,815,064	1,680,322	1,826,632
Public works	640,371	764,654	573,997	459,715	484,667
Health	805,902	763,009	802,869	778,912	763,782
Human services	4,543,412	4,291,982	4,233,054	3,325,886	3,579,735
Operating grants and contributions:					
General government:					
Legislative and executive	1,162,849	2,346,784	2,531,933	1,650,505	1,176,493
Judicial	1,438,980	1,584,647	954,400	689,033	52,990
Public safety	3,145,453	4,764,242	2,105,335	2,584,419	2,103,104
Public works	8,953,787	7,431,377	7,967,752	7,023,718	6,604,806
Health	8,462,033	5,902,202	7,703,003	9,581,254	7,537,009
Human services	24,320,684	24,518,783	25,027,440	23,090,930	22,499,764
Capital grants and contributions:					
General government:					
Legislative and executive	-	-	-	-	-
Public works	-	451,489	1,552,193	634,199	170,146
Human services	-	-	244,311	54,286	-
Total governmental activities program revenues	<u>\$ 62,247,153</u>	<u>\$ 60,860,477</u>	<u>\$ 62,120,067</u>	<u>\$ 57,865,359</u>	<u>\$ 53,032,547</u>

	2016	2015	2014	2013	2012
\$	10,372,652	\$ 9,941,789	\$ 10,305,234	\$ 10,247,854	\$ 9,958,961
	6,771,150	5,691,952	5,621,018	5,500,672	5,506,213
	11,162,207	10,588,216	10,173,458	9,283,900	9,190,013
	7,240,104	6,738,550	8,923,032	7,139,746	6,736,690
	17,239,570	17,670,371	16,988,104	16,802,786	22,422,766
	31,381,676	28,915,096	30,061,719	29,675,421	30,121,178
	265,947	341,895	262,862	289,418	253,148
	607,792	622,948	643,325	1,325,783	195,518
	-	-	-	-	-
	85,041,098	80,510,817	82,978,752	80,265,580	84,384,487
	2,564,836	2,479,357	2,307,012	2,303,060	2,064,648
	4,055,451	3,858,151	3,954,211	3,801,011	3,836,641
	1,460,530	956,746	1,085,669	1,043,156	1,676,823
	8,080,817	7,294,254	7,346,892	7,147,227	7,578,112
	93,121,915	87,805,071	90,325,644	87,412,807	91,962,599
	4,207,177	4,073,973	3,947,024	2,973,958	2,980,968
	1,896,540	1,999,793	2,010,996	2,129,707	2,190,721
	1,734,418	1,731,663	1,693,111	2,795,781	2,419,632
	600,287	401,334	341,125	589,198	494,801
	419,840	405,295	369,254	434,513	653,870
	3,471,500	3,685,426	3,903,972	3,611,138	3,788,947
	358,013	1,378,660	2,216,218	21,776	-
	689,025	503,486	491,399	18,000	-
	1,948,327	1,709,885	1,957,978	1,861,923	1,188,771
	7,009,891	6,839,979	6,618,097	6,656,231	5,849,128
	6,463,688	6,257,971	6,860,966	6,702,459	12,127,970
	18,654,022	18,898,363	17,853,119	17,461,571	18,064,091
	-	95,254	-	792,561	1,209,965
	2,291,595	664,283	2,927,945	321,427	4,653
	-	-	-	-	-
\$	49,744,323	\$ 48,645,365	\$ 51,191,204	\$ 46,370,243	\$ 50,973,517

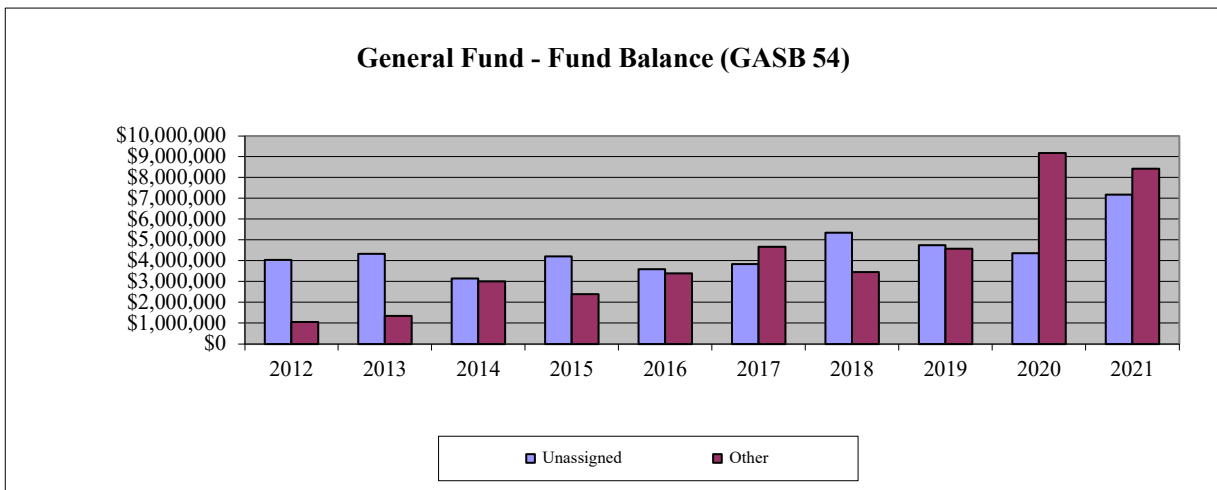
Ashtabula County, Ohio
Changes in Net Position (Continued)
Last Ten Years
(accrual basis of accounting)

	2021	2020	2019	2018	2017
Business-type activities:					
Charges for services					
Sewer	\$ 3,187,970	\$ 2,950,697	\$ 3,164,975	\$ 3,275,763	\$ 2,928,483
Water	4,843,625	4,498,570	4,655,535	4,357,011	4,237,632
Geneva State Park Lodge	238,990	120,346	196,803	163,357	141,667
Operating grants and contributions	1,589,014	397,761	571,895	524,373	355,094
Capital grants and contributions	40,258	586,486	347,891	787,383	1,035,389
Total business-type activities					
program revenues	9,899,857	8,553,860	8,937,099	9,107,887	8,698,265
Total primary government					
program revenues	72,147,010	69,414,337	71,057,166	66,973,246	61,730,812
Net (expense)/revenue:					
Governmental activities	1,020,255	(31,150,236)	(42,628,266)	(38,731,764)	(39,936,196)
Business-type activities	813,565	(213,478)	488,177	350,939	694,867
Total primary government					
net (expense)/revenue	1,833,820	(31,363,714)	(42,140,089)	(38,380,825)	(39,241,329)
General revenues and other changes in net position:					
Governmental activities:					
Property taxes levied for:					
General purposes	3,506,245	3,212,616	3,170,974	3,071,233	3,076,345
Health	7,759,533	7,449,322	7,395,475	7,012,532	7,308,470
Human services	5,576,290	5,394,338	5,297,219	5,142,180	5,286,059
Debt service	966,691	886,367	874,090	846,968	848,601
Permissive sales tax imposed for:					
General purposes	13,592,358	12,190,522	11,110,293	10,518,656	10,398,537
Grants and entitlements not					
restricted to specific programs	4,316,091	3,777,682	3,994,281	4,203,223	7,259,188
Investment earnings	(164,439)	722,495	1,561,777	927,002	558,173
Miscellaneous	4,624,850	4,724,507	4,397,834	4,816,304	4,792,630
Transfers & contributions	(821,778)	(1,864,007)	(499,706)	(556,772)	(990,961)
Extraordinary item	-	-	-	-	-
Total governmental activities	39,355,841	36,493,842	37,302,237	35,981,326	38,537,042
Business-type activities:					
Investment earnings	3,362	24,366	74,605	60,174	33,169
Miscellaneous	858,816	241,578	466,720	623,676	205,489
Bed tax	50,000	50,000	50,000	50,000	50,000
Transfers & contributions	821,778	1,864,007	499,706	556,772	990,961
Total business-type activities	1,733,956	2,179,951	1,091,031	1,290,622	1,279,619
Total primary government	41,089,797	38,673,793	38,393,268	37,271,948	39,816,661
Change in net position:					
Governmental activities	40,376,096	5,343,606	(5,326,029)	(2,750,438)	(1,399,154)
Business-type activities	2,547,521	1,966,473	1,579,208	1,641,561	1,974,486
Total primary government					
change in net position	\$ 42,923,617	\$ 7,310,079	\$ (3,746,821)	\$ (1,108,877)	\$ 575,332

	2016	2015	2014	2013	2012
\$	2,489,085	\$ 2,606,953	\$ 3,043,091	\$ 2,582,607	\$ 2,618,203
	4,066,332	4,236,116	4,111,987	4,080,151	3,963,559
	91,470	-	-	-	-
	492,624	514,160	380,100	365,710	361,185
	778,750	236,881	200,010	506,214	158,624
	7,918,261	7,594,110	7,735,188	7,534,682	7,101,571
	57,662,584	56,239,475	58,926,392	53,904,925	58,075,088
	(35,296,775)	(31,865,452)	(31,787,548)	(33,895,337)	(33,410,970)
	(162,556)	299,856	388,296	387,455	(476,541)
	(35,459,331)	(31,565,596)	(31,399,252)	(33,507,882)	(33,887,511)
	3,153,806	3,140,155	3,173,122	2,996,029	3,488,300
	7,461,680	6,938,577	6,917,699	6,594,621	6,962,546
	5,413,836	5,000,933	4,212,299	4,716,936	5,006,578
	869,375	866,359	875,312	941,982	955,029
	10,802,770	10,852,990	11,232,889	9,770,782	9,207,656
	4,629,724	4,931,901	5,140,961	4,627,373	3,776,224
	198,544	405,953	469,420	382,261	568,102
	4,074,542	3,919,422	4,162,940	3,781,814	2,884,245
	(608,167)	(597,500)	(554,800)	28,000	(1,406,617)
	-	-	-	2,675,400	-
	35,996,110	35,458,790	35,629,842	36,515,198	31,442,063
	14,155	6,255	5,623	5,558	2,885
	314,524	266,134	264,302	139,658	209,864
	50,000	50,000	50,000	50,000	50,000
	608,167	597,500	554,800	(28,000)	1,406,617
	986,846	919,889	874,725	167,216	1,669,366
	36,982,956	36,378,679	36,504,567	36,682,414	33,111,429
	699,335	3,593,338	3,842,294	2,619,861	(1,968,907)
	824,290	1,219,745	1,263,021	554,671	1,192,825
\$	1,523,625	\$ 4,813,083	\$ 5,105,315	\$ 3,174,532	\$ (776,082)

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

	2021	2020	2019	2018	2017
General fund:					
Nonspendable	\$ 761,207	\$ 744,880	\$ 794,510	\$ 638,356	\$ 544,733
Committed	7,330,981	6,411,412	2,159,002	1,666,255	1,035,345
Assigned	326,749	2,008,410	1,619,475	1,135,708	3,080,412
Unassigned	7,164,761	4,360,299	4,739,030	5,340,394	3,824,615
<i>Total general fund</i>	<u>15,583,698</u>	<u>13,525,001</u>	<u>9,312,017</u>	<u>8,780,713</u>	<u>8,485,105</u>
All other governmental funds:					
Nonspendable	\$ 2,557,242	\$ 1,463,074	\$ 1,988,994	\$ 2,008,637	\$ 2,238,653
Restricted	52,199,464	46,404,760	39,310,049	35,189,356	34,328,114
Committed	826,059	869,014	556,414	491,429	427,891
Unassigned (deficit)	(26,548)	(26,266)	(39,402)	(62,872)	(30,903)
<i>Total all other governmental funds</i>	<u>55,556,217</u>	<u>48,710,582</u>	<u>41,816,055</u>	<u>37,626,550</u>	<u>36,963,755</u>
<i>Total governmental funds</i>	<u>\$ 71,139,915</u>	<u>\$ 62,235,583</u>	<u>\$ 51,128,072</u>	<u>\$ 46,407,263</u>	<u>\$ 45,448,860</u>



2016	2015	2014	2013	2012
\$ 503,102	\$ 733,582	\$ 715,696	\$ 626,692	\$ 608,402
1,072,642	742,521	615,075	401,759	231,348
1,810,896	904,095	1,666,129	313,446	209,288
3,580,816	4,198,410	3,135,762	4,324,662	4,030,663
<u>6,967,456</u>	<u>6,578,608</u>	<u>6,132,662</u>	<u>5,666,559</u>	<u>5,079,701</u>
\$ 2,529,353	\$ 2,490,116	\$ 2,617,389	\$ 2,236,994	\$ 2,152,865
31,490,274	31,503,253	30,658,848	33,301,657	30,014,526
557,024	493,522	630,272	617,022	596,340
(25,512)	(17,007)	(29,938)	(46,539)	(32,111)
<u>34,551,139</u>	<u>34,469,884</u>	<u>33,876,571</u>	<u>36,109,134</u>	<u>32,731,620</u>
<u>\$ 41,518,595</u>	<u>\$ 41,048,492</u>	<u>\$ 40,009,233</u>	<u>\$ 41,775,693</u>	<u>\$ 37,811,321</u>

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

	2021	2020	2019	2018	2017
Revenues:					
Property taxes	\$ 18,377,994	\$ 17,508,932	\$ 17,403,067	\$ 16,995,673	\$ 17,348,251
Permissive sales taxes	13,474,523	12,015,280	10,827,370	10,507,796	10,572,193
Charges for services	11,649,566	11,122,928	11,553,942	11,236,540	11,586,752
Licenses and permits	267,276	266,473	169,285	189,113	187,254
Fines and forfeitures	719,195	701,784	782,037	731,958	666,805
Intergovernmental	51,416,641	52,691,689	49,917,655	48,646,421	46,879,145
Special assessments	432,529	426,506	422,326	413,081	202,851
Interest	(74,919)	925,962	1,791,104	1,048,176	676,026
Contributions and donations	205,856	201,596	70,253	61,353	36,377
Other	5,570,311	5,630,185	5,016,956	4,458,572	4,377,968
<i>Total revenues</i>	<u>102,038,972</u>	<u>101,491,335</u>	<u>97,953,995</u>	<u>94,288,683</u>	<u>92,533,622</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	11,810,148	12,139,982	12,110,867	10,532,920	10,494,983
Judicial	6,894,568	7,197,532	6,838,417	6,962,611	6,600,477
Public safety	12,177,275	12,927,181	11,775,484	11,551,865	11,585,961
Public works	7,818,761	8,683,466	9,811,672	7,903,113	6,791,089
Health	16,781,346	13,271,247	15,049,417	19,644,815	18,000,216
Human services	33,095,171	33,179,983	35,846,207	33,852,331	32,740,885
Conservation and recreation	290,509	224,599	267,029	283,976	278,149
Capital outlay	1,610,019	1,784,863	4,311,986	471,165	304,047
Debt service:					
Principal retirement	1,800,786	1,600,237	1,451,347	1,154,419	959,091
Interest and fiscal charges	306,385	504,940	703,074	621,898	624,222
Bond issuance costs	-	219,229	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
<i>Total expenditures</i>	<u>92,584,968</u>	<u>91,733,259</u>	<u>98,165,500</u>	<u>92,979,113</u>	<u>88,379,120</u>
Excess of revenues over (under) expenditures	<u>9,454,004</u>	<u>9,758,076</u>	<u>(211,505)</u>	<u>1,309,570</u>	<u>4,154,502</u>
Other financing sources (uses):					
Inception of capital lease	-	-	-	-	-
Proceeds of refunding bonds issued	-	13,810,000	-	-	-
Premium on refunding bonds issued	-	-	-	-	-
Payment to refunded bond escrow agent	-	(13,589,737)	-	-	-
Lease purchase agreement	-	-	5,195,220	-	-
Proceeds of bonds	-	-	-	-	900,000
Proceeds of loans	263,606	-	240,000	229,405	-
Proceeds of notes	-	-	-	-	-
Contributions to lodge	(449,278)	(309,721)	(374,706)	(356,772)	(481,711)
Proceeds from sale of capital assets	8,500	-	-	-	2,350
Transfers in	4,569,162	4,162,026	2,427,999	1,947,728	1,444,048
Transfers out	(4,941,662)	(4,418,526)	(2,556,199)	(2,171,528)	(2,088,924)
<i>Total other financing sources (uses)</i>	<u>(549,672)</u>	<u>(345,958)</u>	<u>4,932,314</u>	<u>(351,167)</u>	<u>(224,237)</u>
Extraordinary item	-	-	-	-	-
Net change in fund balances	<u>\$ 8,904,332</u>	<u>\$ 9,412,118</u>	<u>\$ 4,720,809</u>	<u>\$ 958,403</u>	<u>\$ 3,930,265</u>
Debt service as a percentage of noncapital expenditures	2.3%	2.6%	2.3%	1.9%	1.8%

2016	2015	2014	2013	2012
\$ 17,007,843	\$ 16,020,699	\$ 15,161,402	\$ 16,195,726	\$ 16,209,020
10,851,793	10,698,746	10,252,269	9,702,080	9,222,158
11,257,666	11,221,217	11,452,457	11,341,488	11,246,801
184,926	165,321	118,556	138,472	130,443
679,637	709,779	670,520	804,366	847,474
41,952,427	40,866,642	42,472,247	38,890,155	42,317,643
375,950	414,862	259,586	271,496	199,759
339,569	560,758	570,931	382,261	568,102
15,792	35,626	12,964	49,775	54,005
3,540,905	3,424,393	3,593,207	2,803,646	2,332,527
<u>86,206,508</u>	<u>84,118,043</u>	<u>84,564,139</u>	<u>80,579,465</u>	<u>83,127,932</u>

9,530,818	9,982,748	10,030,820	9,909,141	9,573,289
6,525,163	5,726,483	5,575,064	5,360,086	5,167,559
10,369,195	10,696,424	10,398,540	9,256,228	8,932,587
9,623,308	7,688,252	10,133,780	7,315,545	6,592,907
17,123,492	17,176,128	16,657,254	16,445,831	22,265,198
30,016,071	28,892,652	29,695,371	29,293,524	29,917,322
265,947	341,895	262,862	289,418	253,148
565,683	473,944	1,299,800	920,376	1,436,084
964,438	960,608	953,502	1,543,667	395,317
637,715	653,897	673,388	1,440,740	241,197
-	-	-	-	-
-	-	-	11,701,935	-
<u>85,621,830</u>	<u>82,593,031</u>	<u>85,680,381</u>	<u>93,476,491</u>	<u>84,774,608</u>

<u>584,678</u>	<u>1,525,012</u>	<u>(1,116,242)</u>	<u>(12,897,026)</u>	<u>(1,646,676)</u>
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-	150,625	-	243,225	-
-	-	-	18,395,000	-
-	-	-	1,001,606	-
-	-	-	(5,389,333)	-
-	-	-	-	-
-	-	-	-	-
100,000	50,000	-	-	-
375,000	-	-	-	800,000
(297,168)	(250,000)	(250,000)	(225,000)	(300,000)
90,647	11,122	9,382	-	-
1,581,480	1,725,477	1,926,864	2,388,688	2,065,949
(1,964,534)	(2,172,977)	(2,336,464)	(2,228,188)	(3,216,736)
<u>(114,575)</u>	<u>(485,753)</u>	<u>(650,218)</u>	<u>14,185,998</u>	<u>(650,787)</u>

-	-	-	2,675,400	-
<u>\$ 470,103</u>	<u>\$ 1,039,259</u>	<u>\$ (1,766,460)</u>	<u>\$ 3,964,372</u>	<u>\$ (2,297,463)</u>

1.9% 2.0% 1.9% 15.9% 0.8%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2021	\$ 1,535,348,190	\$ 326,612,940	\$ 5,319,888,943	\$ 151,429,300	\$ 172,078,750
2020	1,435,262,840	308,883,420	4,983,275,029	141,219,710	160,476,943
2019	1,430,169,570	336,405,010	5,047,355,943	133,611,280	151,831,000
2018	1,436,786,980	331,749,190	5,052,960,486	127,694,570	145,107,466
2017	1,381,487,020	315,092,850	4,847,371,057	115,040,940	130,728,341
2016	1,380,084,800	329,755,950	4,885,259,286	110,918,420	126,043,659
2015	1,377,097,030	320,880,580	4,851,364,600	107,950,050	122,670,511
2014	1,359,475,900	356,435,870	4,902,605,057	98,378,680	111,793,955
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

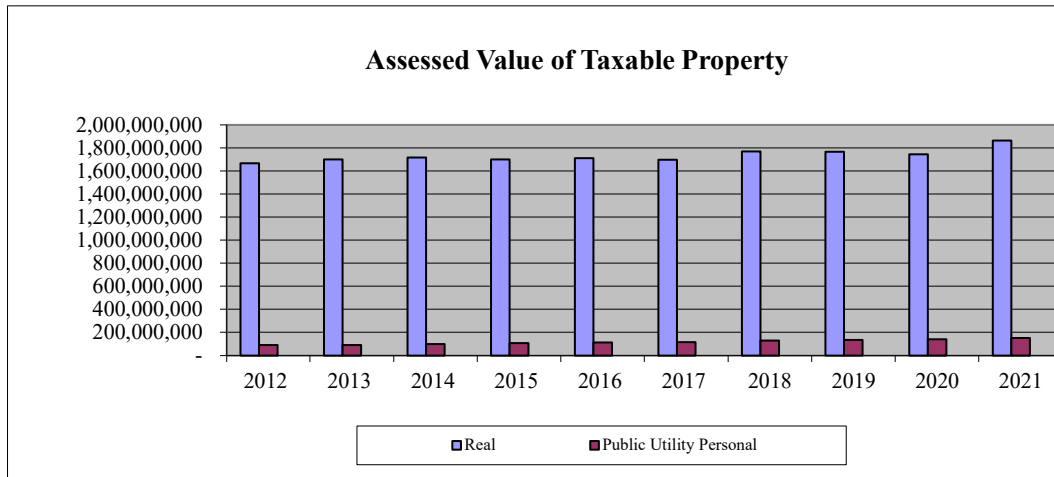
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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

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

Assessed Value	Total		Weighted Average Tax Rate
	Estimated Actual Value	Ratio	
\$ 2,013,390,430	\$ 5,491,967,693	36.66%	9.786498
1,885,365,970	5,143,751,972	36.65%	10.184326
1,900,185,860	5,199,186,943	36.55%	10.189303
1,896,230,740	5,198,067,952	36.48%	10.159228
1,811,620,810	4,978,099,398	36.39%	10.328169
1,820,759,170	5,011,302,945	36.33%	10.314494
1,805,927,660	4,974,035,111	36.31%	9.814403
1,814,290,450	5,014,399,012	36.18%	9.825686
1,789,206,030	4,954,934,813	36.11%	9.288593
1,754,616,480	4,860,599,622	36.10%	9.278699



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

Collection Year	2021	2020	2019	2018	2017
Unvoted Millage					
Operating	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97
Debt	0.54	0.54	0.54	0.54	0.54
Voted Millage - by levy					
1985 MHRS (648 Board) Operating - 5 years					
Residential/Agricultural Real	-	-	-	-	-
Commercial/Industrial and Public Utility Real	-	-	-	-	-
General Business and Public Utility Personal	-	-	-	-	-
1990 MRDD (169 Board) Operating - 5 years					
Residential/Agricultural Real	0.002074	0.002074	0.221033	0.220368	0.227455
Commercial/Industrial and Public Utility Real	0.003745	0.003745	0.386146	0.383121	0.383892
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	0.50
1997 MRDD (169 Board) Operating - continuing					
Residential/Agricultural Real	0.816151	0.816151	0.869625	0.867009	0.894890
Commercial/Industrial and Public Utility Real	1.224846	1.224846	1.262982	1.253087	1.255610
General Business and Public Utility Personal	1.33	1.33	1.33	1.33	1.33
1999 MRDD (169 Board) Operating - 10 years					
Residential/Agricultural Real	1.227296	1.227296	1.307708	1.303774	1.345700
Commercial/Industrial and Public Utility Real	1.841874	1.841874	1.899222	1.884342	1.888136
General Business and Public Utility Personal	2.00	2.00	2.00	2.00	2.00
2000 Senior Services - 5 years					
Residential/Agricultural Real	-	-	-	-	-
Commercial/Industrial and Public Utility Real	-	-	-	-	-
General Business and Public Utility Personal	-	-	-	-	-
2003 MRDD (169 Board) Operating - 7 years					
Residential/Agricultural Real	1.103371	1.103817	1.176138	1.172601	1.210309
Commercial/Industrial and Public Utility Real	1.286058	1.283727	1.330000	1.327326	1.330000
General Business and Public Utility Personal	1.33	1.33	1.33	1.33	1.33
2007 Children Services Operating - 5 years					
Residential/Agricultural Real	1.598470	1.590489	1.694698	1.689602	1.743936
Commercial/Industrial and Public Utility Real	1.692181	1.689115	1.750000	1.746482	1.750000
General Business and Public Utility Personal	1.75	1.75	1.75	1.75	1.75
2014 Children Services Operating - 5 years					
Residential/Agricultural Real	0.454242	0.454425	0.484199	0.482743	0.498267
Commercial/Industrial and Public Utility Real	0.483480	0.482604	0.500000	0.498995	0.500000
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	0.50

2016	2015	2014	2013	2012
\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97
0.54	0.54	0.54	0.54	0.54
-	0.271131	0.273894	0.273606	0.273381
-	0.444237	0.407394	0.405118	0.404546
-	0.60	0.60	0.60	0.60
0.226800	0.225942	0.228245	0.228005	0.227818
0.378566	0.373731	0.342735	0.340820	0.340339
0.50	0.50	0.50	0.50	0.50
0.892312	0.888938	0.898000	0.897054	0.896318
1.238191	1.222376	1.120997	1.114733	1.113162
1.33	1.33	1.33	1.33	1.33
1.341824	1.336750	1.350376	1.348954	1.347848
1.861942	1.838160	1.685710	1.676290	1.673928
2.00	2.00	2.00	2.00	2.00
-	0.768323	0.776155	0.775337	0.774701
-	0.919080	0.842855	0.838145	0.836964
-	1.00	1.00	1.00	1.00
1.206823	1.202260	1.214516	1.213237	1.212241
1.330000	1.330000	0.020646	1.295262	1.293435
1.33	1.33	1.33	1.33	1.33
1.738913	1.732339	1.750000	1.750000	1.750000
1.750000	1.750000	1.750000	1.750000	1.750000
1.75	1.75	1.75	1.75	1.75
0.496832	0.494954	-	-	-
0.500000	0.500000	-	-	-
0.50	0.50	-	-	-

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

Collection Year	2021	2020	2019	2018	2017
Voted Millage - by levy					
2015 MHRS (648 Board) Operating - 5 years					
Residential/Agricultural Real	\$ 0.546986	\$ 0.547207	\$ 0.583060	\$ 0.581306	\$ 0.600000
Commercial/Industrial and Public Utility Real	0.580176	0.579125	0.600000	0.598794	0.600000
General Business and Public Utility Personal	0.60	0.60	0.60	0.60	0.60
2015 Senior Services - 5 years					
Residential/Agricultural Real	0.911644	0.912012	0.971767	0.968844	1.000000
Commercial/Industrial and Public Utility Real	0.966961	0.965209	1.000000	0.997990	1.000000
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	1.00
Total voted millage by type of property					
Residential/Agricultural Real	6.856074	6.858839	7.308228	7.286247	7.520557
Commercial/Industrial and Public Utility Real	8.456310	8.440987	8.728350	8.690137	8.707638
General Business and Public Utility Personal	9.01	9.01	9.01	9.01	9.01
Total millage by type of property					
Residential/Agricultural Real	9.366074	9.368839	9.818228	9.796247	10.030557
Commercial/Industrial and Public Utility Real	10.966310	10.950987	11.238350	11.200137	11.217638
General Business and Public Utility Personal	11.52	11.52	11.52	11.52	11.52

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

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

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

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

2016	2015	2014	2013	2012
\$ 0.600000	\$ -	\$ -	\$ -	\$ -
0.600000	-	-	-	-
0.60	-	-	-	-
1.000000	-	-	-	-
1.000000	-	-	-	-
1.00	-	-	-	-
7.503504	6.920637	6.491186	6.486193	6.482307
8.658699	8.377584	7.452231	7.420367	7.412374
9.01	9.01	8.51	8.51	8.51
10.013504	9.430637	9.001186	8.996193	8.992307
11.168699	10.887584	9.962231	9.930367	9.922374
11.52	11.52	11.02	11.02	11.02

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

Collection Year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<i>In County School Districts:</i>										
Ashtabula Area City Schools	\$ 49.55	\$ 49.55	\$ 49.55	\$ 49.15	\$ 50.85	\$ 50.85	\$ 50.85	\$ 50.85	\$ 50.85	\$ 52.00
Buckeye Local Schools	45.31	45.31	45.31	45.31	45.31	45.31	45.21	45.21	45.21	45.31
Conneaut Area City Schools	40.59	40.59	40.59	40.59	36.39	36.39	36.39	36.39	37.63	37.63
Geneva Area City Schools	50.24	50.24	50.24	50.24	50.74	50.74	50.74	50.74	50.74	51.64
Grand Valley Local Schools	45.51	45.51	45.51	45.51	48.01	48.01	48.01	48.01	48.01	48.01
Jefferson Area Local Schools	51.37	51.37	51.37	51.37	52.73	52.73	52.73	52.73	52.73	54.73
Pymatuning Valley Local Schools	33.23	33.33	33.33	33.33	34.73	34.93	34.13	35.03	35.93	35.33
<i>Out of County School Districts:</i>										
Berkshire Local Schools*	-	-	-	-	52.30	50.20	50.20	50.20	50.20	50.20
<i>Joint Vocational School Districts:</i>										
Joint Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<i>School Financing District:</i>										
Ashtabula County	1.50	1.50	-	-	-	-	-	-	-	-
<i>Cities:</i>										
Ashtabula	17.31	17.31	13.31	13.31	13.31	11.81	11.81	9.31	9.31	9.31
Conneaut	14.38	12.88	12.88	12.88	12.88	13.51	9.91	9.91	7.26	7.90
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
<i>Villages:</i>										
Andover	11.85	11.85	11.85	11.85	11.85	11.85	11.35	11.35	11.35	11.35
Geneva-on-the-Lake	17.93	16.23	16.23	15.33	15.33	15.33	13.83	13.83	13.83	17.13
Jefferson	9.53	9.53	9.53	9.53	8.53	8.53	8.53	8.53	8.53	8.53
North Kingsville	5.68	5.88	5.88	6.28	6.28	6.28	6.28	6.28	6.28	5.18
Roaming Shores	9.50	8.50	10.00	10.00	10.00	10.00	10.40	7.40	7.70	7.70
Rock Creek	8.88	8.88	10.38	10.38	10.38	10.38	10.38	8.88	8.88	8.88
Orwell	7.06	7.06	7.06	7.06	7.06	5.06	5.06	5.06	5.06	6.06
<i>Townships:</i>										
Andover	1.20	1.35	1.35	1.35	1.35	1.35	0.85	0.85	0.85	0.85
Andover (Excluding Vill)	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48
Ashtabula	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	22.01	22.01	22.01	19.01	19.01	19.01	19.01	18.01	18.01	17.01
Austinburg	9.98	9.98	9.98	9.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	7.08	6.08	6.08	6.08	7.08	7.08	7.08	7.08	7.08	6.58
Colebrook	11.43	11.43	11.43	10.13	10.13	10.13	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	10.98	10.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Geneva	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	9.39	9.39	9.39	9.39	8.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	9.48	9.58	9.38	8.88	8.38	8.38	8.38	8.18	8.18	7.48
Hartsgrove	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38
Jefferson	2.50	2.50	2.50	2.50	2.50	1.50	1.50	1.50	1.50	1.50
Jefferson (Excluding Vill)	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48
Kingsville	13.68	13.68	13.68	13.68	13.68	15.18	15.18	15.18	13.18	13.18
Lenox	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98

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

Collection Year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Monroe	13.68	13.68	13.68	13.68	13.68	13.68	13.68	13.68	13.68	13.68
Morgan	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Villages)	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42
Orwell (Excluding Vill)	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Pierpont	13.18	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68
Plymouth	12.78	12.78	12.78	12.78	12.78	12.78	12.78	11.28	11.28	11.28
Richmond	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08
Rome	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	16.61	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	10.68	10.68	10.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68
Trumbull	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Wayne	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58
Williamsfield	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44
Windsor	16.98	16.98	15.98	15.98	15.98	14.98	14.98	14.98	14.98	14.98
Ambulance Districts										
Jefferson Ambulance District	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Northwest Ambulance District	4.25	4.25	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
South Central Ambulance District	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Parks										
Ashtabula Township	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18
Conneaut Township	2.14	2.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14
Geneva Township	1.67	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Ashtabula County Metro Parks	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-	-
Cemeteries										
Geneva Union	1.14	1.14	1.14	1.14	1.14	1.14	1.14	0.64	0.64	0.64
Jefferson Oakdale Union	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Libraries										
Andover Public Library	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	-	-
Ashtabula Co District Library	1.50	1.50	1.25	1.25	1.25	1.25	1.25	1.25	-	-
Conneaut Public Library	1.90	1.90	1.90	1.90	1.90	1.90	1.90	-	-	-
Grand Valley Public Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Harbor Topky Library	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Kingsville Public Library	2.50	2.50	2.50	2.50	1.00	1.00	1.00	1.00	1.00	1.00
Rock Creek Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-	-	-
Recreational Districts										
Orwell Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

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

Beginning collection year 2018, Berkshire LSD parcels in Ashtabula County were annexed into Geneva CSD.

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

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2021	\$ -	\$ -	n/a	\$ -	\$ -	n/a
2020	-	-	n/a	-	-	n/a
2019	-	-	n/a	-	-	n/a
2018	-	-	n/a	-	-	n/a
2017	-	-	n/a	-	-	n/a
2016	-	-	n/a	-	-	n/a
2015	-	-	n/a	1,687	1,687	n/a
2014	-	-	n/a	3,517	3,517	n/a
2013	-	-	n/a	4,938	4,938	n/a
2012	-	-	n/a	-	-	n/a

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

- (1) The County does not identify delinquent tax collections by tax year.
As of 2016, all delinquent taxes have either been paid or deemed uncollectible.

n/a indicates that the information was not available.

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

Collection Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2021	\$19,757,691	\$ 19,202,360	97.19%	\$ 698,855	\$19,901,215	100.73%	\$ 935,550	4.7%
2020	19,310,773	18,650,564	96.58%	650,626	19,301,190	99.95%	974,006	5.0%
2019	19,155,732	18,232,861	95.18%	317,089	18,549,950	96.84%	1,500,940	7.8%
2018	19,291,645	18,232,861	94.51%	855,624	19,088,485	98.95%	2,143,129	11.1%
2017	19,042,162	17,918,712	94.10%	679,148	18,597,860	97.67%	2,093,714	11.0%
2016	18,870,933	17,869,060	94.69%	727,460	18,596,520	98.55%	1,866,315	9.9%
2015	17,940,576	16,944,760	94.45%	704,388	17,649,148	98.38%	1,669,500	9.3%
2014	16,901,274	15,854,683	93.81%	766,305	16,620,988	98.34%	1,615,712	9.6%
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%

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

2021 and 2012 (1)

Name of Taxpayer	2021	
	Assessed Value	Percent of Real Property Assessed Value
Corrections Corporation of America	\$ 25,051,460	1.35%
Cristal USA, Inc.	5,855,250	0.31%
Norfolk Southern Combined	5,391,960	0.29%
Sanifill of Ohio, Inc.	5,064,870	0.27%
Pinney Dock	4,624,460	0.25%
Sal Asset Holdings LLC	4,447,950	0.24%
Saybrook Investment Corporation	4,346,450	0.23%
First Energy Generation	2,633,820	0.14%
Walmart Real Estate	2,495,010	0.13%
Plastpro 2000	2,407,620	0.13%
Totals	\$ 62,318,850	3.34%
Total Assessed Valuation	\$ 1,861,961,130	

Name of Taxpayer	2012	
	Assessed Value	Percent of Real Property Assessed Value
CCA Western Properties, Inc.	\$ 25,049,150	1.48%
Pinney Dock	14,526,700	0.86%
Roni Lee LLC	9,578,660	0.56%
U.S. Bank National Association	7,473,850	0.44%
Norfolk Southern Combined	6,190,580	0.36%
ABC Chemicals, Inc.	4,158,900	0.24%
Wal-Mart Real Estate	3,539,800	0.21%
First Energy Generation	3,044,270	0.18%
Lowe's Home Centers, Inc.	2,047,500	0.12%
Donald E. Andrus	1,793,610	0.11%
Totals	\$ 77,403,020	4.56%
Total Assessed Valuation	\$ 1,697,920,400	

(1) The amounts presented represent the assessed values upon which 2021 and 2012 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2021 and 2012 (1)

Name of Taxpayer	2021	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$ 60,390,980	39.88%
American Transmission System	43,432,070	28.68%
The Aqua Ohio Water Company	25,533,620	16.86%
East Ohio Gas/Dominion East Ohio	11,196,370	7.39%
Ohio Edison	8,488,760	5.61%
Aqua Ohio American Company, Inc.	1,218,830	0.80%
Northeast Ohio Natural Gas Corp.	808,880	0.53%
Eastern Natural Gas Co.	137,850	0.09%
Bank of America Leasing & Capital	137,800	0.09%
Columbia Gas Trans. Corp.	56,830	0.04%
Total	\$ 151,401,990	99.97%
Total Assessed Valuation	\$ 151,429,300	

Name of Taxpayer	2012	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$ 47,552,040	52.09%
The Aqua Ohio Water Company	19,911,760	21.81%
East Ohio Gas/Dominion East Ohio	7,110,740	7.79%
Ohio Edison	6,908,320	7.57%
American Transmission System	5,539,280	6.07%
First Energy Generation	3,474,570	3.81%
Orwell Natural Gas Co. Inc.	621,310	0.68%
Eastern Natural Gas Co.	73,730	0.08%
Camplands Water LLC	58,040	0.06%
Columbia Gas Trans. Corp.	16,770	0.02%
Total	\$ 91,266,560	99.98%
Total Assessed Valuation	\$ 91,285,630	

(1) The amounts presented represent the assessed values upon which 2021 and 2012 collections were based.

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

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

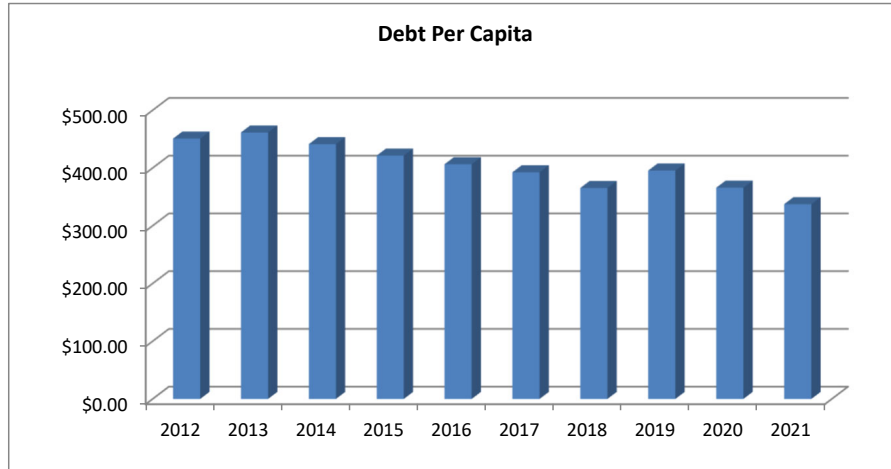
Year	Governmental Activities				Business-Type Activities		
	General Obligation Bonds	General Obligation Notes	Lease Purchase Agreement	Other	Revenue Bonds	OWDA Loans	OPWC Loans
2021	\$ 13,500,000	\$ -	\$ 4,301,694	\$ 681,238	\$ 4,836,610	\$ 8,243,288	\$ 1,188,657
2020	14,753,974	-	4,590,606	645,428	5,652,191	8,816,375	1,062,465
2019	15,342,199	-	4,870,352	1,008,578	6,443,772	9,366,781	1,178,201
2018	16,352,607	-	-	901,850	7,211,352	9,679,244	1,136,773
2017	17,391,583	-	-	1,213,886	7,948,933	10,436,027	985,268
2016	17,342,885	-	-	1,392,593	8,933,714	11,162,549	1,094,629
2015	18,186,572	-	-	1,000,996	9,650,095	11,860,055	865,428
2014	19,027,702	-	-	895,630	10,355,675	12,529,737	950,545
2013	19,893,832	-	-	930,668	11,044,556	13,196,372	989,641
2012	12,221,192	6,425,408	-	601,570	10,955,739	13,871,345	1,181,031

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

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

n/a indicates that the information was not available.

Equipment Loan	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 84,135	\$ 32,835,622	n/a	\$ 337.34
168,269	35,689,308	0.85%	365.77
252,403	38,462,286	0.99%	395.54
336,537	35,618,363	0.95%	365.34
420,671	38,396,368	1.06%	392.57
-	39,926,370	1.18%	406.45
-	41,563,146	1.23%	421.40
-	43,759,289	1.29%	441.23
-	46,055,069	1.41%	461.42
-	45,256,285	1.42%	450.81



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
2021	97,337	\$ 5,491,967,693	\$ 13,500,000	0.246%	\$ 138.69
2020	97,574	5,143,751,972	14,753,974	0.287%	151.21
2019	97,241	5,199,186,943	15,342,199	0.295%	157.78
2018	97,493	5,198,067,952	16,352,607	0.315%	167.73
2017	97,807	4,978,099,398	17,391,583	0.349%	177.82
2016	98,231	5,011,302,945	17,342,885	0.346%	176.55
2015	98,632	4,974,035,111	18,186,572	0.366%	184.39
2014	99,175	5,014,399,012	19,027,702	0.379%	191.86
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

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, 2021

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
Direct - Ashtabula County			
General Obligation Bonds	\$ 13,500,000	100.00%	\$ 13,500,000
OPWC Loans	108,750	100.00%	108,750
Long-term Notes	142,169	100.00%	142,169
County Loans	317,704	100.00%	317,704
Lease Purchase Agreement	4,301,694	100.00%	4,301,694
Total Direct - Ashtabula County	<u>18,370,317</u>		<u>18,370,317</u>
Overlapping			
Cities Wholly Within the County	5,155,548	100.00%	5,155,548
Villages Wholly Within the County	2,925,111	100.00%	2,925,111
Townships Wholly Within the County	2,801,571	100.00%	2,801,571
School Districts Wholly Within the County	47,648,036	100.00%	47,648,036
Park Districts Wholly Within the County	1,539,188	100.00%	1,539,188
Library Districts Wholly Within the County	24,661	100.00%	24,661
Total Overlapping	<u>60,094,115</u>		<u>60,094,115</u>
Totals	<u>\$ 78,464,432</u>		<u>\$ 78,464,432</u>

Source: Ashtabula County Auditor

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

	2021	2020	2019	2018	2017
Tax Valuation	<u>\$ 2,013,390,430</u>	<u>\$ 1,893,086,370</u>	<u>\$ 1,900,185,860</u>	<u>\$ 1,896,230,740</u>	<u>\$ 1,811,620,810</u>
Debt Limit (1)	<u>48,834,761</u>	<u>45,827,159</u>	<u>46,004,647</u>	<u>45,905,769</u>	<u>43,790,520</u>
General Bonded Outstanding					
General Obligation Bonds	10,010,000	11,208,974	11,702,199	12,552,607	13,441,583
Exempt General Obligation Bonds	3,490,000	3,545,000	3,640,000	3,800,000	3,950,000
Revenue Bonds	4,836,610	5,652,191	6,443,772	7,211,352	7,948,933
General Obligation Notes	-	-	-	-	-
OWDA Loans	8,243,288	8,816,375	9,366,781	9,679,244	10,436,027
OPWC Loans	1,188,657	1,211,000	1,326,736	1,305,201	1,173,589
503 Corporation Loan	118,858	148,226	177,304	206,093	234,598
Lease Purchase Agreement	4,301,694	4,590,606	4,870,352	-	-
Notes	459,873	438,988	375,401	491,451	798,423
Total	<u>32,648,980</u>	<u>35,611,360</u>	<u>37,902,545</u>	<u>35,245,948</u>	<u>37,983,153</u>
Less:					
Exempt General Obligation Bonds	3,490,000	3,545,000	3,640,000	3,800,000	3,950,000
Revenue Bonds	4,836,610	5,652,191	6,443,772	7,211,352	7,948,933
OWDA Loans	8,243,288	8,816,375	9,366,781	9,679,244	10,436,027
OPWC Loans	1,188,657	1,211,000	1,326,736	1,305,201	1,173,589
Lease Purchase Agreement	4,301,694	4,590,606	4,870,352	-	-
Notes	459,873	438,988	375,401	491,451	798,423
Amount Available in Debt Service	<u>477,131</u>	<u>510,794</u>	<u>189,617</u>	<u>116,054</u>	<u>43,939</u>
Amount of Debt Subject to Limit	<u>9,651,727</u>	<u>10,846,406</u>	<u>11,689,886</u>	<u>12,642,646</u>	<u>13,632,242</u>
Legal Debt Margin	<u>\$ 39,183,034</u>	<u>\$ 34,980,753</u>	<u>\$ 34,314,761</u>	<u>\$ 33,263,123</u>	<u>\$ 30,158,278</u>
Legal Debt Margin as a Percentage of the Debt Limit	80.24%	76.33%	74.59%	72.46%	68.87%
Unvoted Debt Limit (2)	\$ 20,133,904	\$ 18,930,864	\$ 19,001,859	\$ 18,962,307	\$ 18,116,208
Amount of Debt Subject to Limit	<u>9,651,727</u>	<u>10,846,406</u>	<u>11,689,886</u>	<u>12,642,646</u>	<u>13,632,242</u>
Unvoted Legal Debt Margin	<u>\$ 10,482,177</u>	<u>\$ 8,084,458</u>	<u>\$ 7,311,973</u>	<u>\$ 6,319,661</u>	<u>\$ 4,483,966</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	52.06%	42.71%	38.48%	33.33%	24.75%

(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.

2016	2015	2014	2013	2012
<u>\$ 1,820,759,170</u>	<u>\$ 1,805,927,660</u>	<u>\$ 1,814,290,450</u>	<u>\$ 1,789,206,030</u>	<u>\$ 1,754,616,480</u>
<u>44,018,979</u>	<u>43,648,192</u>	<u>43,857,261</u>	<u>43,230,151</u>	<u>42,365,412</u>
13,242,885	13,941,572	14,637,702	15,358,832	6,706,192
4,100,000	4,245,000	4,390,000	4,535,000	-
8,933,714	9,650,095	10,355,675	11,044,556	16,470,739
-	-	-	-	6,425,408
11,162,549	11,860,055	12,529,737	13,196,372	13,871,345
1,302,843	998,535	1,057,295	1,123,784	1,342,567
262,821	290,486	318,152	345,545	372,666
-	-	-	-	-
435,783	64,930	68,810	72,428	75,802
<u>39,440,595</u>	<u>41,050,673</u>	<u>43,357,371</u>	<u>45,676,517</u>	<u>45,264,719</u>
4,100,000	4,245,000	4,390,000	4,535,000	-
8,933,714	9,650,095	10,355,675	11,044,556	16,470,739
11,162,549	11,860,055	12,529,737	13,196,372	13,871,345
1,302,843	998,535	1,057,295	1,123,784	1,342,567
-	-	-	-	-
435,783	64,930	68,810	72,428	75,802
164,495	154,010	166,249	178,243	438,563
<u>13,341,211</u>	<u>14,078,048</u>	<u>14,789,605</u>	<u>15,526,134</u>	<u>13,065,703</u>
<u>\$ 30,677,768</u>	<u>\$ 29,570,144</u>	<u>\$ 29,067,656</u>	<u>\$ 27,704,017</u>	<u>\$ 29,299,709</u>
69.69%	67.75%	66.28%	64.08%	69.16%
\$ 18,207,592	\$ 18,059,277	\$ 18,142,905	\$ 17,892,060	\$ 17,546,165
<u>13,341,211</u>	<u>14,078,048</u>	<u>14,789,605</u>	<u>15,526,134</u>	<u>13,065,703</u>
<u>\$ 4,866,381</u>	<u>\$ 3,981,229</u>	<u>\$ 3,353,300</u>	<u>\$ 2,365,926</u>	<u>\$ 4,480,462</u>
26.73%	22.05%	18.48%	13.22%	25.54%

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>				
2021	\$ 3,330,300	\$ 1,879,809	\$ 1,450,491	\$ -
2020	3,002,002	2,507,430	494,572	-
2019	3,246,383	2,705,673	540,710	-
2018	3,864,688	2,803,821	1,060,867	-
2017	3,096,278	2,608,004	488,274	266,454
2016	2,805,145	2,039,208	765,937	29,750
2015	2,660,083	2,015,589	644,494	29,700
2014	3,211,536	1,812,913	1,398,623	29,715
2013	2,730,550	1,882,451	848,099	29,695
2012	2,654,209	1,614,905	1,039,304	29,745
<u>Water District Fund Debt Coverage</u>				
2021	4,886,268	3,020,552	1,865,716	303,514
2020	5,136,330	3,012,894	2,123,436	306,263
2019	4,960,712	2,524,841	2,435,871	303,694
2018	4,807,100	2,562,584	2,244,516	304,907
2017	4,263,891	2,525,713	1,738,178	304,882
2016	4,066,419	2,384,383	1,682,036	304,619
2015	4,443,589	2,308,702	2,134,887	305,137
2014	4,155,572	2,355,491	1,800,081	304,437
2013	4,458,435	2,137,222	2,321,213	312,441
2012	4,097,744	2,196,067	1,901,677	314,514
<u>Geneva State Park Lodge Fund Debt Coverage</u>				
2021	3,417,245	1,391,314	2,025,931	692,001
2020	1,041,193	415,486	625,707	689,550
2019	1,773,869	327,667	1,446,202	697,350
2018	1,726,721	506,566	1,220,155	694,150
2017	2,617,715	116,922	2,500,793	700,200
2016	1,214,904	774,762	440,142	695,600
2015	1,160,327	343,405	816,922	700,900
2014	992,805	420,843	571,962	701,000
2013	540,913	320,820	220,093	1,038,269
2012	612,367	367,736	244,631	1,103,906

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

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

OWDA Loan Principal and Interest	OPWC Loan Principal and Interest	Total	Coverage
\$ 83,089	\$ 44,599	\$ 127,688	11.36
79,038	44,597	123,635	4.00
109,267	44,854	154,121	3.51
262,122	38,535	300,657	3.53
259,852	36,603	562,909	0.87
257,673	28,343	315,766	2.43
265,542	17,293	312,535	2.06
289,576	17,294	336,585	4.16
315,006	17,292	361,993	2.34
373,126	17,292	420,163	2.47
926,920	77,790	1,308,224	1.43
922,797	75,692	1,304,752	1.63
894,778	75,506	1,273,978	1.91
893,069	72,756	1,270,732	1.77
891,434	72,758	1,269,074	1.37
889,866	72,756	1,267,241	1.33
916,461	72,757	1,294,355	1.65
925,333	72,756	1,302,526	1.38
943,107	70,840	1,326,388	1.75
942,194	70,842	1,327,550	1.43
-	-	692,001	2.93
-	-	689,550	0.91
-	-	697,350	2.07
-	-	694,150	1.76
-	-	700,200	3.57
-	-	695,600	0.63
-	-	700,900	1.17
-	-	701,000	0.82
-	-	1,038,269	0.21
-	-	1,103,906	0.22

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)
2021	97,337	n/a	n/a	5.5
2020	97,574	\$ 4,207,647	\$ 43,123	8.1
2019	97,241	3,866,977	39,767	4.8
2018	97,493	3,749,678	38,461	5.3
2017	97,807	3,616,326	36,974	5.9
2016	98,231	3,379,255	34,401	6.0
2015	98,632	3,379,255	34,261	6.0
2014	99,175	3,390,663	34,189	7.0
2013	99,811	3,267,393	32,736	9.3
2012	100,389	3,176,046	31,637	9.3

Sources: (1) U.S. Census Bureau
(2) U.S. Bureau of Economic Analysis
(3) U.S. Ohio Department of Job & Family Services
n/a indicates that the information was not available.

Ashtabula County, Ohio

Principal Employers

Current Year

Employer (1)	Nature of Business (1)	2021		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center	Hospital/Healthcare	900	1	3.7%
Ashtabula County Government	Government	800	2	3.3
Molded Fiber Glass	Manufacturing of Composites	550	3	2.3
Cabinetworks	Cabinet Manufacturer	500	4	2.0
Ineos (Cristal)	Chemical Manufacturer	500	5	2.0
Ashtabula Area City Schools	Education	437	6	1.8
Honeywell	Manufacturing	375	7	1.5
Premix	Manufacturing of Reinforced Plastics	320	8	1.3
General Aluminum	Manufacturing	300	9	1.2
Lake Erie Correctional Institute	Prison	295	10	1.2
Total		<u>4,977</u>		<u>20.4</u>
Total Employment within the County (2)		<u>24,440</u>		

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

	2021	2020	2019	2018	2017
General Government					
Legislative and Executive					
Commissioners	9.00	9.00	9.00	9.00	11.00
Auditor	23.00	18.00	19.25	20.75	21.50
Treasurer	6.50	6.50	6.50	6.25	6.25
Prosecuting Attorney	25.50	25.00	26.00	27.50	28.25
Board of Elections	8.00	8.00	6.00	5.00	6.00
Recorder	6.00	5.00	5.00	5.00	5.00
Buildings and Grounds	3.50	3.50	3.50	3.50	4.50
Data Processing	3.00	3.00	3.00	3.00	3.00
Risk Management	1.00	1.00	1.00	1.00	1.00
Planning Commission	4.00	4.00	2.00	2.00	2.00
Judicial					
Common Pleas	39.50	42.00	31.00	31.00	30.50
Eastern County Court	7.75	7.00	6.00	5.00	5.00
Western County Court	11.75	10.50	7.00	7.00	7.00
Probate Court	4.50	5.00	6.00	6.00	6.00
Juvenile Court	17.50	12.00	12.00	12.00	12.50
Clerk of Courts	16.50	16.50	17.00	17.00	17.00
Youth Detention Center	16.50	21.50	24.50	24.00	26.00
Law Library	1.00	1.00	1.00	1.00	1.00
Public Safety					
Sheriff	92.00	88.00	81.00	86.00	77.00
Probation	2.00	3.00	10.00	10.00	12.00
Emergency Management Agency	5.00	4.50	5.00	5.00	5.00
Coroner	4.75	4.50	4.00	4.00	3.50
Public Works					
Engineer	52.50	56.50	56.50	54.00	50.25
Building Department	5.00	4.00	3.00	4.00	5.00
Environmental Services	19.25	20.50	20.50	20.50	19.50
Recycling	2.00	2.00	2.00	2.00	2.00
Health					
Board of DD	29.00	24.00	28.50	96.25	142.50
Alcohol, Drug Abuse and Mental Health	7.50	7.00	8.00	8.00	8.00
Human Services					
Nursing Home	99.75	115.50	122.50	116.50	121.50
Jobs and Family Services	89.00	90.00	92.50	90.50	95.50
Children's Services	47.00	49.00	49.50	50.50	47.50
Child Support Enforcement Agency	21.00	21.50	22.00	23.00	23.00
Veteran Services	8.25	7.50	6.00	6.00	6.00
Total	<u>688.50</u>	<u>696.00</u>	<u>696.75</u>	<u>762.25</u>	<u>811.75</u>

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

The count is performed on July 1 each year.

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

2016	2015	2014	2013	2012
12.00	12.00	10.00	8.00	10.00
21.50	20.50	20.00	20.50	18.50
6.25	6.50	5.50	5.50	5.50
26.75	25.50	24.00	24.00	22.00
6.00	6.00	6.00	6.00	6.00
5.00	5.00	5.00	5.00	5.00
3.50	4.00	4.00	4.00	4.50
3.00	3.00	3.00	2.00	2.00
1.00	1.00	1.00	1.00	2.00
2.00	2.00	1.00	1.00	3.00
31.75	31.00	32.00	36.00	37.00
5.00	5.00	5.00	5.00	4.00
7.00	7.00	7.00	7.00	7.00
6.00	6.00	6.00	6.00	5.50
12.00	12.50	11.50	11.50	15.50
17.00	16.00	16.00	16.00	12.00
25.00	22.50	23.00	25.00	22.00
1.00	1.00	1.00	1.00	1.00
76.00	74.50	72.50	72.00	70.00
12.00	9.25	7.00	3.00	3.00
4.00	4.00	4.00	3.00	3.00
3.50	3.75	4.50	3.50	3.50
52.00	52.25	52.25	52.25	50.00
5.00	5.00	5.00	4.00	5.00
18.75	19.50	19.50	20.00	21.00
2.00	2.00	2.00	3.00	n/a
137.50	140.00	139.50	140.00	166.00
8.00	8.00	6.00	5.50	7.00
123.50	135.50	137.00	136.00	137.00
87.00	96.00	96.50	94.00	105.00
46.50	52.50	52.50	59.00	70.00
21.00	23.00	23.00	23.00	24.00
6.00	6.00	6.00	6.00	6.00
<u>794.50</u>	<u>817.75</u>	<u>808.25</u>	<u>808.75</u>	<u>853.00</u>

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

	2021	2020	2019	2018	2017
General Government					
Legislative and Executive					
Commissioners					
Number of resolutions	637	574	601	467	549
Auditor					
Number of real estate transfers	5,512	4,976	5,175	4,935	5,188
Number of parcels	80,803	81,324	81,320	81,390	81,796
Number of checks issued	17,554	18,142	20,077	20,087	21,772
Number of direct deposits / EFTs	24,525	26,475	27,000	29,918	28,654
Treasurer					
Number of parcels collected	73,569	73,253	69,676	67,993	69,818
Return on portfolio	\$ 228,071	\$ 742,646	\$ 1,163,188	\$ 859,809	\$ 568,687
Average Interest Rate	1.01%	1.46%	1.63%	1.28%	0.88%
Board of Elections					
Number of registered voters	61,453	61,453	58,449	62,312	61,298
Number of voters last general election	44,649	44,649	19,412	33,064	20,581
Percentage of register voters that voted	73%	73%	33%	53%	34%
Number of precincts	104	104	104	104	104
Recorder					
Number of deeds recorded	5,939	5,479	5,657	5,204	5,445
Number of mortgages recorded	9,425	7,381	6,666	6,814	6,883
Number of leases recorded	140	59	86	97	123
Number of liens recorded	406	584	694	831	548
Miscellaneous documents recorded	275	274	270	308	303
UCC Financing Statements	155	179	85	81	74
Soldiers' Discharges	1	0	3	1	4
Judicial					
Common Pleas Courts					
Number of civil cases filed	576	541	697	830	884
Number of criminal cases filed	564	650	760	638	659
Number of domestic cases filed	470	483	534	496	458
Eastern County Court					
Number of civil cases filed	452	428	591	510	505
Number of criminal cases filed	400	470	539	606	607
Number of traffic cases	1,490	1,174	1,844	2,246	2,079
Western County Court					
Number of civil cases filed	599	531	708	659	665
Number of criminal cases filed	452	451	1,407	924	947
Number of traffic cases	1,310	1,200	1,856	2,732	2,443

2016	2015	2014	2013	2012
506	563	432	502	515
5,027	4,866	4,305	4,560	4,679
81,672	81,807	80,072	80,222	80,382
21,755	20,924	25,327	21,114	25,684
27,905	29,404	28,494	28,697	26,538
68,542	69,698	70,275	69,726	69,742
\$ 444,319	\$ 393,670	\$ 358,422	\$ 391,140	\$ 365,682
0.71%	0.66%	0.60%	0.67%	0.63%
60,620	58,189	61,332	60,715	64,651
41,797	27,578	27,303	20,985	43,745
69%	47%	45%	35%	68%
104	104	104	104	127
5,280	4,997	4,530	4,674	4,760
6,800	7,769	7,412	8,984	7,505
175	318	496	1,274	1,646
763	502	468	491	769
235	299	279	277	230
86	91	85	93	n/a
0	4	5	10	n/a
874	754	842	932	1,082
723	742	775	674	802
471	447	457	431	486
378	379	444	407	573
615	653	728	623	663
1,729	1,968	1,710	2,358	3,154
578	515	507	639	688
1,010	935	1,026	1,098	1,108
2,133	2,697	2,400	2,011	2,454

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

	2021	2020	2019	2018	2017
Public Works					
Engineer					
Miles of roads resurfaced					
Hot Mix	12.65	14.31	19.32	8.99	5.43
Cold Mix	15.18	16.54	11.55	13.04	12.71
Chip and Seal	26.09	24.80	23.60	23.06	20.97
Number of bridges and culverts replaced/improved	16	19	15	17	17
Number of signs and markers erected	231	281	350	573	936
Health					
Board of DD					
Number of students enrolled					
Early intervention program/Help Me Grow	130	128	134	108	196
Preschool	0	0	0	0	25
School age	79	78	75	66	94
Dog and Kennel					
Regular Tags Issued	10,343	10,170	9,723	9,638	9,896
Permanent Tags Issued	93	54	28	41	30
Dangerous Dog Tags Issued	4	4	2	2	2
Service Dog Tags Issued	3	1	0	1	1
Kennel Tags Issued	290	237	190	238	268
Number of Kennels	21	19	19	20	16
Public Safety					
Sheriff					
Jail Operation					
Average daily jail census	94	101	151	151	144
Prisoners booked	847	808	1,498	1,647	1,556
Prisoners released	822	868	n/a	n/a	n/a
Enforcement					
Number of incidents reported	16,730	16,879	17,190	13,466	12,305
Number of citations issued	574	808	345	535	382
Number of papers served	8,713	7,057	6,773	6,517	5,314
Coroner					
Number of deaths reported	896	823	772	793	775
Number of deaths investigated	433	382	344	390	368
Number of autopsies performed	28	21	22	44	37
Number of toxicologies performed	34	48	30	30	40
Building Department					
Number of residential permits issued	816	904	899	1,004	951
Number of commercial permits issued	272	269	291	241	290
Number of manufactured home permits issued	0	0	0	0	0
Number of inspections performed	2,874	2,158	3,149	3,056	3,288

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

2016	2015	2014	2013	2012
6.66	9.20	6.49	7.99	6.38
14.27	11.99	13.08	14.89	14.35
29.17	18.55	19.14	18.85	22.46
18	18	16	17	27
642	673	1,041	1,001	1,040
141	44	54	103	96
18	24	22	23	16
80	89	86	85	78
9,844	9,977	9,722	10,294	10,520
24	27	33	n/a	n/a
2	2	1	n/a	n/a
0	0	12	n/a	n/a
147	235	264	n/a	n/a
12	18	22	19	20
152	145	141	141	113
1,670	1,844	1,691	3,562	1,678
1,686	1,840	1,689	1,768	1,668
11,360	14,782	9,608	14,621	9,599
567	566	384	495	1,953
5,030	5,454	4,504	4,937	440
719	759	580	688	661
314	324	276	297	291
40	25	27	37	39
38	19	n/a	n/a	n/a
765	1,093	1,235	1,350	1,386
231	1,380	667	695	631
0	1	13	15	27
3,373	3,520	2,657	3,010	3,937

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

	2021	2020	2019	2018	2017
General Government					
Legislative and Executive					
Commissioners					
Administrative office space (sq. ft.)	14,074	14,074	14,074	14,074	14,074
Auditor					
Administrative office space	2,645	2,645	2,645	2,645	2,645
Treasurer					
Administrative office space	1,258	1,258	1,258	1,258	1,258
Prosecuting Attorney					
Administrative office space	4,639	4,639	4,639	4,639	4,639
Board of Elections					
Administrative office space	2,845	2,845	2,845	1,645	1,645
Voting Machines	137	261	228	228	228
Recorder					
Administrative office space	1,818	1,818	1,818	1,818	1,818
Buildings and Grounds					
Administrative office space	1,397	1,397	1,397	1,397	1,397
Data Processing					
Administrative office space	1,801	1,801	1,801	1,801	1,801
Judicial					
Common Pleas Court					
Number of court rooms	5	5	3	3	3
Probate Court					
Number of court rooms	1	1	1	1	1
Juvenile Court					
Number of court rooms	1	1	1	1	1
Clerk of Courts					
Administrative office space	3,042	3,042	3,042	3,042	3,042
Law Library					
Administrative office space	1,294	1,294	1,294	1,294	1,294
Public Safety					
Sheriff					
Jail capacity	166	166	166	166	166
Number of patrol vehicles	41	39	39	38	38
Probation					
Number of vehicles	4	4	4	4	4

2016	2015	2014	2013	2012
14,074	14,074	14,074	14,074	14,074
2,645	2,645	2,645	2,645	2,645
1,258	1,258	1,258	1,258	1,258
4,639	4,639	4,639	4,639	4,639
1,645	1,645	1,645	1,645	1,645
140	140	140	140	140
1,818	1,818	1,818	1,818	1,818
1,397	1,397	1,397	1,397	1,397
1,801	1,801	1,801	1,801	1,801
3	3	3	3	3
1	1	1	1	1
1	1	1	1	1
3,042	3,042	3,042	3,042	3,042
1,294	1,294	1,294	1,294	1,294
166	145	145	145	112
38	49	50	48	48
3	3	1	1	1

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

	2021	2020	2019	2018	2017
Emergency Management Agency					
Number of emergency response vehicles	3	3	4	4	4
Coroner					
Number of emergency response vehicles	2	2	2	2	2
Public Works					
Engineer					
Centerline miles of roads	355.06	355.06	355.06	355.06	355.06
Number of bridges	362	362	357	373	373
Number of culverts	559	559	559	541	541
Number of vehicles	62	62	62	57	57
Health					
Board of DD					
Number of facilities	2	2	2	3	3
Number of buses	10	27	33	31	31
Mental Health					
Number of facilities	2	2	2	2	2
Human Services					
Jobs and Family Services					
Administrative office space	31,139	31,139	31,139	37,336	37,336
Number of vehicles	3	2	2	11	11
Children's Services					
Administrative office space	23,814	23,814	23,814	23,814	23,814
Number of vehicles	6	7	7	7	7
Veteran Services					
Number of vehicles	4	4	4	4	4
Community and Economic Development					
Number of related infrastructure projects	8	2	2	2	2

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

2016	2015	2014	2013	2012
6	4	4	4	4
4	2	3	3	3
355.06	375.40	346.70	347.40	347.40
375	377	387	414	414
536	528	518	493	493
53	59	65	59	59
3	3	1	1	1
31	29	27	26	26
2	2	0	0	0
37,336	37,336	37,336	25,870	25,870
12	12	13	12	12
23,814	23,814	23,814	23,814	23,814
6	6	6	12	12
3	4	1	1	1
4	1	6	6	6

OHIO AUDITOR OF STATE KEITH FABER



ASHTABULA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/29/2022

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Phone: 614-466-4514 or 800-282-0370

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