



Dave Yost • Auditor of State

**ASHTABULA COUNTY
DECEMBER 31, 2016**

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ASHTABULA COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES				
<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 16		\$152,124
Social Services Block Grant - Title XX	93.667	FY 16		66,250
Subtotal Social Services Block Grant - Title XX				\$218,374
Subtotal - Ohio Department of Jobs & Family Services and the Ohio Department of Developmental Disabilities				\$218,374
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health & Addiction Services:</i>				
Drug Free Communities Grant	93.276	FY 16 FY 17		31,897 54,992
Subtotal Drug Free Communities Grant				86,889
Suicide Prevention Foundation - SAMHSA Funding Grant	93.243	FY 16 FY 17		1,201 610
Subtotal SAMHSA Funding Grant				1,811
Social Services Block Grant - Title XX	93.667	FY 16 FY 17		51,222 38,239
Subtotal Social Services Block Grant - Title XX				89,461
Community Mental Health Block Grant	93.958	FY 16 FY 17		43,288 29,309
Subtotal Community Mental Health Grant				72,597
Prevention and Treatment of Substance Abuse: ADA Women's set aside ADA Women's set aside	93.959	04-1012-Women-T-16-9028 04-1012-Women-T-17-9028	115,981 131,851	115,981 131,851
Federal per capita Federal per capita		FY 16 FY 17		110,181 99,436
Subtotal - Prevention and Treatment of Substance Abuse				457,449
Subtotal - Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health & Addiction Services				708,207
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Child Welfare Services	93.645	JFSCCW16 JFSCCW17		57,475 19,624
Temporary Assistance for Needy Families	93.558	JFSCTF15 JFSCTF16 JFSFTF16B JFSCTF17 JFSFTF17B		4,597 1,393,702 (2,575) 161,869 (1,550)
Subtotal - Temporary Assistance for Needy Families				1,556,043

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, 2016

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA 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	JFSCFC16 JFSCFC17 JFSCPPOM16 JFSCPPOM17 FY16		187,448 78,316 673,773 236,953 114,337 <hr/> 1,290,827
Title IV E Adoption Assistance	93.659	JFSCAA16 JFSCAA17 JFSFAA16		548,390 179,002 3,041 <hr/> 730,433
Promoting Safe and Stable Families	93.556	JFSCMC16 JFSCMC17 JFSCPF16 JFSCPF17 JFSOLS16 JFSOLS17		5,615 1,806 47,493 16,456 1,865 19,528 <hr/> 92,763
Subtotal Promoting Safe and Stable Families				92,763
Chafee Foster Care Independence Program	93.674	JFSCIL16 JFSCIL17		30,502 12,448 <hr/> 42,950
Subtotal Chafee Foster Care Independence Program				42,950
Child Care and Development Block Grant	93.575	JFSCCD16 JFSCCD17		98,391 52,283 <hr/> 150,674
Subtotal - Child Care and Development Block Grant				150,674
Child Support Enforcement	93.563	JFSCCS16 JFSCCS17		671,888 265,676 <hr/> 937,564
Subtotal - Child Support Enforcement				937,564
Medicaid - Title XIX	93.778	MCDFMT16 MCDFMP16 MCDFMT17 MCDFMP17		1,600,165 (26,313) 574,962 (1,233) <hr/> 2,147,581
Subtotal - Medicaid - Title XIX				2,147,581
Social Services Block Grant - Title XX	93.667	JFSCSS16 JFSCSS17 JFSCTX16		182,571 3,261 72,500 <hr/> 258,332
Subtotal - Social Services Block Grant - Title XX				258,332
Subtotal - Ohio Department of Jobs and Family Services				7,284,266
<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	FY16		24,459
Total U.S. Department of Health & Human Services				<hr/> 8,235,306

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, 2016

<u>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>				
<i>Direct Funding:</i>				
Shelter Care Plus (SPC) Program	14.238	FY16 FY17		\$122,159 204,404
Subtotal - Shelter Care Plus Program				326,563
<i>Passed Through Ohio Department of Development -</i>				
Community Development Block Grant - Small Cities	14.228	B-F-14-1AD-1 B-F-15-1AD-1		24,360 33,936
				58,296
Community Development Block Grant - CHIP		B-C-15-1AD-1		83,358
Subtotal - CDBG Small Cities				141,654
Community Housing Improvement Program	14.239	B-C-15-1AD-1		183,881
Total U.S. Department of Housing & Urban Development				652,098
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through the Ohio Department of Education:</i>				
<i>Nutrition Cluster:</i>				
School Breakfast Program	10.553	FY16		7,300
National School Lunch Program	10.555	FY16		11,523
Non Cash - Food commodities				33,110
Subtotal - Nutrition Cluster				51,933
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Supplemental Food Assistance Program Administrative Matching Grants	10.561	JFSCF116 JFSCF117 JFSCFB16 JFSCFB17		14,685 24,478 242,471 152,736
Subtotal - Supplemental Food Assistance				434,370
Total U.S. Department of Agriculture				486,303
<u>U.S. DEPARTMENT OF LABOR:</u>				
<i>Passed Through Workforce Investment Act - Area 19 Northeast Ohio Consortium Council of Governments</i>				
<i>Workforce Investment Act Cluster:</i>				
Workforce Investment Act -- Adult Programs	17.258	S1904FY16		337,977
Workforce Investment Act -- Youth Activities	17.259	S1904FY16		293,938
Workforce Investment Act -- Dislocated Workers	17.278	S1904FY16		343,163
Subtotal -- WIA Cluster				975,078
Total U.S. Department of Labor				975,078

(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, 2016

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
<i>Passed Through the Ohio Department of Transportation Urban Mass Transportation Administration - Public Transportation Non-Urbanized Areas</i>				
Urban Transit Grant - Operating	20.509	ODOT Section 18		\$559,145
Highway Planning and Construction	20.205	PID 84559		1,991,695
Total U. S. Department of Transportation				2,550,840
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency:</i>				
Emergency Management Performance Grant	97.042	DPSFE221		25,794
Total U. S. Department of Homeland Security				25,794
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Help Me Grow (Part C)	84.181A	FY16		38,730
<i>Passed through the Ohio Department of Health:</i>				
Help Me Grow (Part C)	84.181A	FY16		84,242
Subtotal - Help Me Grow (Part C)				122,972
<i>Passed through the Ohio Department of Education</i>				
<i>Special Education Cluster:</i>				
Special Education Grants to States Part-B IDEA	84.027	0692296B-SF-16P 0692296B-SF-17P		47,740 16,197
Subtotal - IDEA B				63,937
Special Education - Early Childhood Grant IDEA	84.173	069229-PG-S1-16P 069229-PG-S1-17P		11,952 3,984
Subtotal - Special Education, Early Childhood Grant				15,936
Subtotal - Special Education Cluster				79,873
Total U.S. Department of Education				202,845
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>				
Crime Victims Assistance Program (VOCA)	16.575	2015-VOCA-19810778 2017-VOCA-43550910		85,280 26,458
Subtotal - Crime Victims Assistance Program				111,738
<i>Passed Through the Office of Criminal Justice Services:</i>				
RSAT Grant	16.593	FY16 FY17		18,010 16,427
Subtotal - RSAT Grant				34,437
Total U.S. Department of Justice				146,175
Totals				13,274,439

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, 2016**

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, 2016. 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, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Health and Human Services through the Ohio Department of Mental Health and Addiction Services to other not-for-profit agencies (subrecipients) 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 D - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE E – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective programs that benefitted from the use of those donated food commodities.

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

The current cash balances on the County's local program income accounts as of December 31, 2016 are \$177,598 for the CDBG Revolving Loan fund and \$36,862 for the CDBG/HOME Revolving Loan fund.

ASHTABULA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE G - REVOLVING LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

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

The Economic Development Administration (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 Department of Development. 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 grantor agency, but are not included as disbursements on that Schedule.

The loans and 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.

CFDA Number	Program/Cluster Name	Outstanding Balance at 12/31/2016
11.307	Economic Adjustment Assistance	*\$1,542,755
10.767	Intermediary Relending Program	*586,435
10.769	Rural Business Enterprise Grants	*304,639
Total		\$2,433,829

* Loan balances as of September 30, 2016

NOTE H - 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 I – 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. NOCCOG, is a private not for profit entity with status as a 501 (c) (3) organization and also functions as the participating counties fiscal agent. The Board of Trustees for the NOCCOG, Inc. are appointed by the Board of Commissioners of each county.



Dave Yost • Auditor of State

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

Board of Commissioners
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 and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 8, 2017, wherein we noted other auditors who audited the financial statements of Ash Craft Industries Inc. and 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 those auditors separately reported. The financial statements of Ash Craft Industries Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

August 8, 2017



Dave Yost • Auditor of State

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

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

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Ashtabula County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Ashtabula County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

The County's basic financial statements include the operations of the Northeast Ohio Regional Airport Authority and the 503 Corporation, which received \$664,571 and \$2,527,047 respectively in federal awards which are not included in the County's Schedule of Expenditures of Federal Awards during the year ended December 31, 2016. Our audit of Federal awards, described below, did not include the operations of Northeast Ohio Regional Airport Authority because the component unit is legally separate from the primary government which this report addresses, and because it expended less than \$750,000 of Federal awards. The 503 Corporation is also legally separate from the primary government which this report addresses and engaged another auditor to audit its Federal award programs in accordance with the Uniform Guidance.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in 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). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Ashtabula County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *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 federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. 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 also 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, 2016 and the related notes to the financial statements, which collectively comprise the County's financial statements. We issued our unmodified report thereon dated August 8, 2017, wherein we noted Ash Craft Industries Inc. and the Ashtabula County 503 Corporation component unit financial statements were audited by other auditors and Ash Craft Industries Inc. was not audited in accordance with *Government Auditing Standards*. We conducted our audit to opine on the County's financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

August 8, 2017

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ASHTABULA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016

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/CFDA Numbers: Medicaid Cluster – 93.778 Temporary Assistance for Needy Families – 93.558 Supplemental Nutrition Assistance Program – 10.561 Highway Planning and Construction – 20.205
(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?	No

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

None

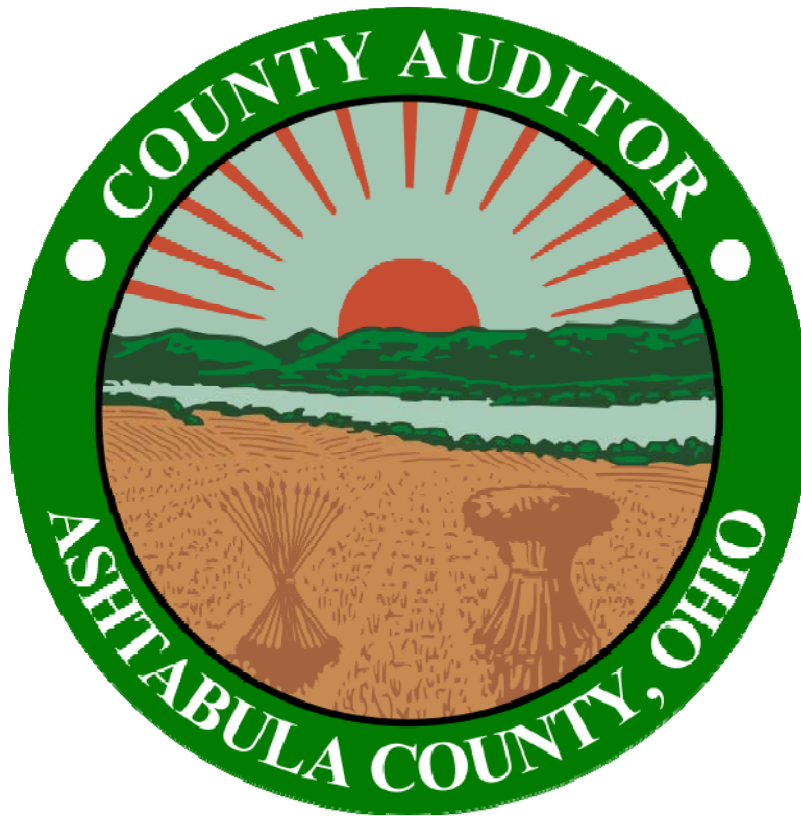
3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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ASHTABULA COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016



Roger A. Corlett, CPA
County Auditor

Prepared by The Ashtabula County Auditor's Office

Ashtabula County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2016

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Ashtabula County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2016

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COUNTY OF ASHTABULA

Roger A. Corlett, CPA, Auditor

25 West Jefferson Street, Jefferson, Ohio 44047

(440) 576-3783

FAX: (440) 576-3797

August 8, 2017

To the Citizens of Ashtabula County
and to The Board of County Commissioners:
the Honorable Casey Kozlowski
the Honorable JP Ducro
the Honorable Kathryn Whittington

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2016. 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.

Dave Yost, Auditor of State, has issued an unmodified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2016. 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 the 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 the Children Services Board, the Ashtabula County Board of Developmental Disabilities, the Ashtabula County Board of Mental Health and Recovery Services, the Ashtabula County Department of Jobs and Family Services, and the Emergency

Management Agency and all departments and activities that are directly operated by the elected County officials.

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

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

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

The County and the Form of Government

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

Ashtabula County is located in an industrialized region on the southern shore of Lake Erie. Approximately one third of the United States population lives within a five hundred-mile radius. 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 the City of Ashtabula, the other in the City of Conneaut. The docks are equipped with the most modern machinery for the handling of coal, iron ore, and other cargo. Today new self-unloading vessels can discharge cargo up to a rate of ten thousand tons per hour. This is quite a change from 1873 when the first schooners to arrive in the Ashtabula Harbor unloaded their one thousand ton ore shipments by hand in approximately three days.

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

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

cargo services are available at Cleveland Hopkins International Airport and Erie International Airport, all within an hour's drive from Ashtabula County.

The County is traversed by two limited access highways and a number of State and U.S. highways. Interstate 90, a major east-west transportation link, provides three-fourths of Ashtabula County residents with direct access to important economic centers such as Cleveland and Chicago to the west, and Buffalo and Rochester to the east. State Route 11 starts at Lake Erie and goes to the Ohio River.

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

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

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

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

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

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

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

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

Ashtabula County is an agent of the State in administering and enforcing State laws. The County also provides a wide range of services including general government, public safety, public works, human services, health, conservation and recreation, water and sewer services. The three-member Board of

County Commissioners, elected in overlapping four-year terms, serves as the taxing authority, the contracting body and the chief administrator of public services for the County.

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

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

The County Auditor is elected to a four-year term and has the task of assessing real property for taxing purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between reappraisals. The Auditor is also the fiscal officer of the County, and no County contract or obligation may be made without the Auditor's certification that funds are available for payment. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. In addition to assessing real property taxes, the Auditor is responsible for the distribution of tax receipts through a "Settlement" process to all cities, villages, townships, and other governmental subdivisions within the County. He also reviews deeds prepared and used for conveyance and processes conveyances. The Auditor provides the tax map and the map used by 911. 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 three Common Pleas Judges, both General and Juvenile/Probate divisions, and the four Municipal Judges to six-year terms.

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. He also approves all surveys done for properties that are being transferred in the Auditor's office.

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

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

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

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

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

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

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

Local Economy

Some of Ashtabula County's largest employers include Ashtabula County Medical Center, Ashtabula County Government, Ashtabula Area City School Board of Education, University Hospitals – Geneva and Conneaut Medical Centers, Lake Erie Correctional Institution, Millennium Inorganic Chemicals a Cristal Global company, MFG – Molded Fiber Glass Companies, Kennametal, Inc., A. Schulman and General Aluminum, Inc. The number of employees in this group is approximately 5,600.

According to the 2010 U.S Census Bureau report, Ashtabula County's population is 101,497, which represents a 1.2 percent decrease from the 2000 Census of 102,728. The Census Bureau report for 2016 shows the County's estimated population at 98,632. Per the Ohio Department of Job and Family Services the labor force averaged 44,100 in 2016 with an average unemployment rate of 6.0 percent. The average

unemployment rate for 2015 was 6.0 percent.

Tourism has become a larger part of the economy in the last decade. Tourism continues to be one of Ashtabula County's best prospects for sustained economic growth in the County. The recent poor economy has forced people to look at places closer to home for less expensive vacations. The County has many options to offer tourists including great fishing and camping, three scenic rivers, 19 covered bridges, 25 regional wineries, great harbors for boating enthusiasts and 26 miles of beautiful paved bike trail. The wineries, lodging facilities and tourism destinations such as Geneva-on-the-Lake have seen increases in business over the last few years. According to the most recent figures from the Ashtabula County Convention and Visitors Bureau, tourism generates more than \$400 million in total sales for Ashtabula County businesses. Payroll is about \$83 million with 4,800 employees. Federal, state and local taxes generated are about \$50 million.

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

Future Outlook and Major Initiatives

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

The founder and creator of Spire Institute, Ronald Clutter, announced the launch of a residential academy for grades 9-12 in September 2012, focused on performance training for all athletes and sports specific training in swimming, volleyball, track and field, and basketball. The school is growing.

The hope is that many additional sport programs, restaurants and facilities will be developed.

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

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

The Ashtabula County District Library started a \$450,000 remodeling and update of the Geneva Library in conjunction with a \$4 million dollar expansion of the Ashtabula Library. Both libraries celebrated re-openings. Both libraries have new business grade wireless service. The Ashtabula Library has two 4-6 person study rooms, a designated storytime room for children and a 120 person meeting room with a kitchenette.

The Northeast Ohio Regional Airport Authority broke ground for a new runway in 2015 with a total price tag of \$8.5 million, which will be 703 feet longer than the old runway and will feature an upgraded lighting system. Currently the airport runway is rated for aircraft up to a gross weight of 60,000 pounds. The new 5,900 foot runway will increase the capacity to 90,000 pounds, depending landing gear. This upgrade helps the airport maintain a C-II-jet capable- runway status that allows larger craft to land at the airport. The runway is scheduled for opening in 2017.

In 2015, Lantern of Saybrook announced plans for converting an old retail store in Saybrook Township to an assisted living facility for people with Dementia and Alzheimer's disease. The facility opened in 2016 and houses 82 residents and employs about 65 individuals. The facility includes a putting green, hair salon, gazebo and movie theater for residents, all inside the building. The cost of the project was estimated at \$6 million.

The Lodge at Geneva-on-the-Lake, owned by the County and managed by Delaware North, completed adding 25 two-bedroom lakefront cottages in 2016. A 2 million dollar room renovation began. The Lodge has 109 finely appointed guest rooms. It was also announced that a zip-line over the wooded area would be added in 2017.

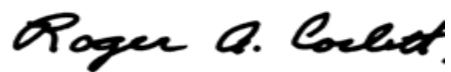
The Commissioners purchased an old power plant from First Energy in 2006. The plant was no longer used for power generation but was the main source for water to chemical and manufacturing plants in the industrial area along Lake Erie in Ashtabula Township. The goal of obtaining the plant was to save close to 1,300 direct jobs and 3,000 indirect jobs. The ability to bring in water to manufacturing plants helps to create future jobs within the current companies and new companies looking to locate here. In 2013 grants and local match totaling \$3.35 million were obtained from the State of Ohio and the Federal government (EDA) to renovate and improve the facility and promote significant development of new jobs. The project was completed in 2016. The plant is operated by the Ashtabula County Port Authority.

Acknowledgements

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

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

Sincerely,



Roger A. Corlett, CPA
Ashtabula County Auditor

Ashtabula County, Ohio

Elected Officials

December 31, 2016

County Commissioners

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

County Auditor

Roger A. Corlett, CPA

County Coroner

Dr. Pamela L. Lancaster

County Engineer

Timothy T. Martin

County Prosecutor

Nicholas A. Iarocci, Esq.

County Recorder

Barbara Schaab

County Sheriff

William Johnson

County Treasurer

Dawn M. Cragon

Clerk of Courts

Tami Pentek

Common Pleas Court Judges

Gary L. Yost
Thomas E Harris
Marianne Sezon

Probate/Juvenile Court Judge

Albert S. Camplese

Eastern County Court Judge

Robert S. Wynn

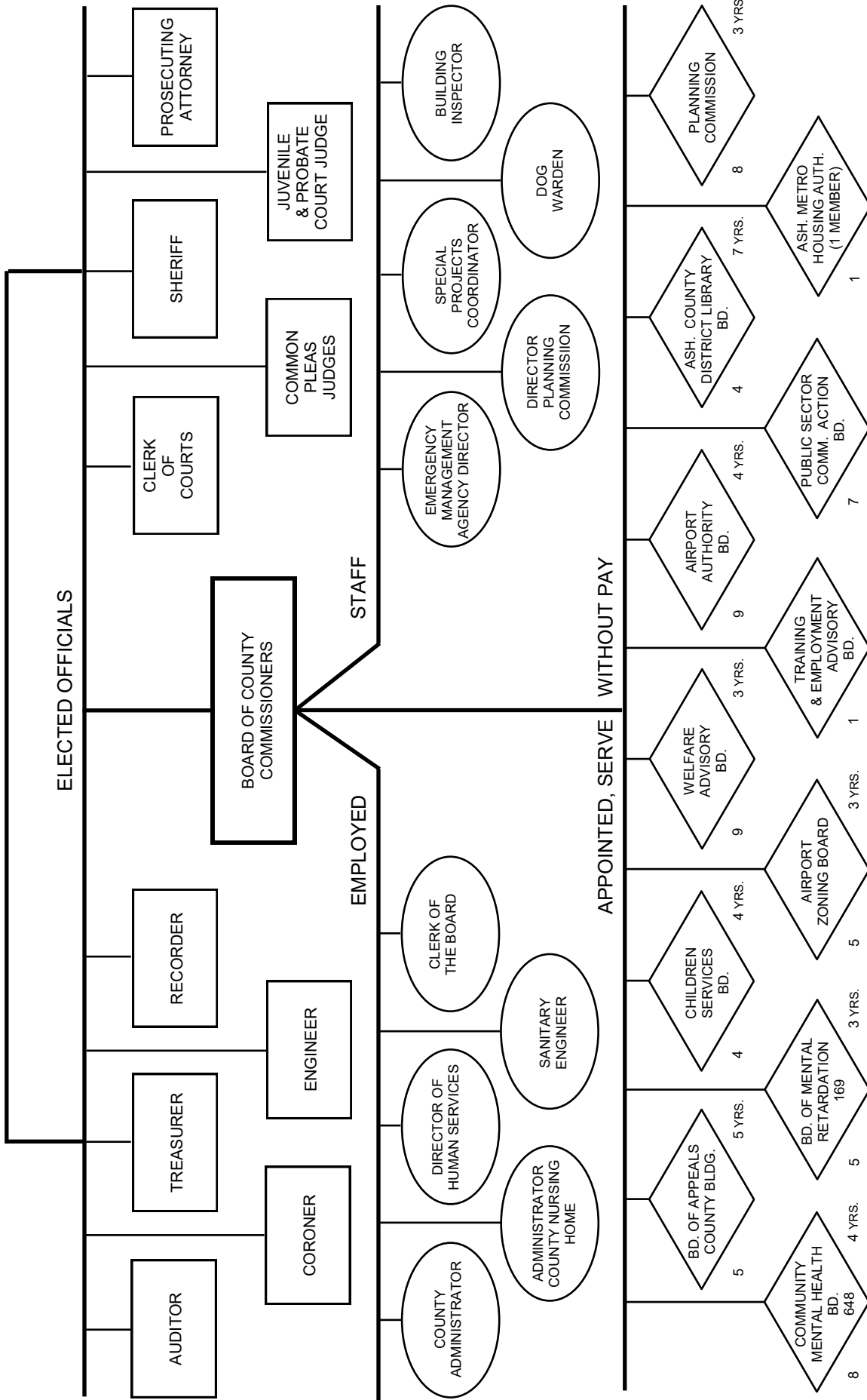
Western County Court Judge

David A. Schroeder

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY



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

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FINANCIAL SECTION



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio, as of December 31, 2016, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, Public Assistance, Children Services, County Board of Developmental Disabilities, and Nursing Home funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

The statements and schedules are management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 8, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

August 8, 2017

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Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

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, 2016. 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 2016 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2016 by \$176,941,037. Of this amount, \$2,729,518 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net position is a deficit of \$5,669,950, primarily due to the net pension liability recorded under GASB Statements Nos. 68 & 71. The County's total net position increased by \$1,523,625.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$41,518,595, an increase of \$470,103 from the prior year. Of this amount, \$3,555,304 is available for spending (unassigned fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the general fund was \$6,967,456 which represents a 5.91 percent increase from the prior year and represents 32.61 percent of total general fund expenditures.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

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

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

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

Fund Financial Statements

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

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

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

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

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

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

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Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2016 compared to 2015:

(Table 1)
Net Position

	Governmental Activities 2016	Business-type Activities 2016	Governmental Activities 2015	Business-type Activities 2015	Total 2016	Total 2015
Assets:						
Current and other assets	\$ 74,288,691	\$ 9,959,441	\$ 72,476,876	\$ 10,018,265	\$ 84,248,132	\$ 82,495,141
Capital assets, net	<u>147,779,326</u>	<u>38,890,599</u>	<u>145,779,508</u>	<u>39,570,039</u>	<u>186,669,925</u>	<u>185,349,547</u>
Total assets	<u>222,068,017</u>	<u>48,850,040</u>	<u>218,256,384</u>	<u>49,588,304</u>	<u>270,918,057</u>	<u>267,844,688</u>
Deferred outflows of resources						
Unamortized deferred charges	264,806	85,883	285,307	96,732	350,689	382,039
Pension	<u>16,477,759</u>	<u>423,698</u>	<u>5,496,573</u>	<u>135,191</u>	<u>16,901,457</u>	<u>5,631,764</u>
Total deferred outflows of resources	<u>16,742,565</u>	<u>509,581</u>	<u>5,781,880</u>	<u>231,923</u>	<u>17,252,146</u>	<u>6,013,803</u>
Liabilities:						
Other liabilities	5,184,556	690,966	4,507,218	1,159,227	5,875,522	5,666,445
Long-term liabilities:						
Due within one year	2,612,319	1,558,555	2,488,100	1,488,091	4,170,874	3,976,191
Net pension liability	44,099,418	1,093,473	31,430,926	751,615	45,192,891	32,182,541
Other amounts	<u>18,932,181</u>	<u>19,695,684</u>	<u>19,303,405</u>	<u>20,941,608</u>	<u>38,627,865</u>	<u>40,245,013</u>
Total liabilities	<u>70,828,474</u>	<u>23,038,678</u>	<u>57,729,649</u>	<u>24,340,541</u>	<u>93,867,152</u>	<u>82,070,190</u>
Deferred inflows of resources						
Property taxes	16,171,268	-	15,375,200	-	16,171,268	15,375,200
Pension	<u>1,159,961</u>	<u>30,785</u>	<u>981,871</u>	<u>13,818</u>	<u>1,190,746</u>	<u>995,689</u>
Total deferred inflows of resources	<u>17,331,229</u>	<u>30,785</u>	<u>16,357,071</u>	<u>13,818</u>	<u>17,362,014</u>	<u>16,370,889</u>
Net position:						
Net investment in capital assets	129,784,532	17,624,079	127,517,196	16,719,350	147,408,611	144,236,546
Restricted	26,536,297	266,611	26,793,569	539,295	26,802,908	27,332,864
Unrestricted (deficit)	<u>(5,669,950)</u>	<u>8,399,468</u>	<u>(4,359,221)</u>	<u>8,207,223</u>	<u>2,729,518</u>	<u>3,848,002</u>
Total net position	<u>\$ 150,650,879</u>	<u>\$ 26,290,158</u>	<u>\$ 149,951,544</u>	<u>\$ 25,465,868</u>	<u>\$ 176,941,037</u>	<u>\$ 175,417,412</u>

During 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68" which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

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

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

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

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 \$176,941,037 (\$150,650,879 in governmental activities and \$26,290,158 in business-type activities) as of December 31, 2016. This is an increase from the previous year of \$1,523,625 indicating an increase of the County's financial position in 2016. The increase in net position is due to increasing revenue outpacing increasing expenses.

By far, the largest portion of the County's net position (83.31 percent) 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.

An additional portion of the County's net position (1.55 percent) consists of unrestricted net position, \$2,729,518, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (15.14 percent) represents resources that are subject to restrictions on how they can be used. Table 2 shows the changes in net position for 2016 and 2015 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, 2016

(Table 2)
Changes in Net Position

	Governmental Activities 2016	Business-type Activities 2016	Governmental Activities 2015	Business-type Activities 2015	Total 2016	Total 2015
Revenues:						
Program revenues:						
Charges for services and sales	\$ 12,329,762	\$ 6,646,887	\$ 12,297,484	\$ 6,843,069	\$ 18,976,649	\$ 19,140,553
Operating grants and contributions	35,122,966	492,624	35,588,344	514,160	35,615,590	36,102,504
Capital grants and contributions	2,291,595	778,750	759,537	236,881	3,070,345	996,418
Total program revenues	<u>49,744,323</u>	<u>7,918,261</u>	<u>48,645,365</u>	<u>7,594,110</u>	<u>57,662,584</u>	<u>56,239,475</u>
General revenues:						
Property taxes	16,898,697	-	15,946,024	-	16,898,697	15,946,024
Sales taxes	10,802,770	-	10,852,990	-	10,802,770	10,852,990
Grants and entitlements	4,629,724	-	4,931,901	-	4,629,724	4,931,901
Investment earnings	198,544	-	405,953	6,255	198,544	412,208
Other taxes	1,183,246	50,000	1,115,610	50,000	1,233,246	1,165,610
Miscellaneous	2,891,296	328,679	2,803,812	266,134	3,219,975	3,069,946
Total general revenues	<u>36,604,277</u>	<u>378,679</u>	<u>36,056,290</u>	<u>322,389</u>	<u>36,982,956</u>	<u>36,378,679</u>
Total revenues	<u>86,348,600</u>	<u>8,296,940</u>	<u>84,701,655</u>	<u>7,916,499</u>	<u>94,645,540</u>	<u>92,618,154</u>
Expenses:						
Program expenses:						
Legislative and executive	10,372,652	-	9,941,789	-	10,372,652	9,941,789
Judicial	6,771,150	-	5,691,952	-	6,771,150	5,691,952
Public safety	11,162,207	-	10,588,216	-	11,162,207	10,588,216
Public works	7,240,104	-	6,738,550	-	7,240,104	6,738,550
Health	17,239,570	-	17,670,371	-	17,239,570	17,670,371
Human services	31,381,676	-	28,915,096	-	31,381,676	28,915,096
Conservation and recreation	265,947	-	341,895	-	265,947	341,895
Interest and fiscal charges	607,792	-	622,948	-	607,792	622,948
Business-type activities:						
Sewer	-	2,564,836	-	2,479,357	2,564,836	2,479,357
Water	-	4,055,451	-	3,858,151	4,055,451	3,858,151
Geneva State Park Lodge	-	1,460,530	-	956,746	1,460,530	956,746
Total expenses	<u>85,041,098</u>	<u>8,080,817</u>	<u>80,510,817</u>	<u>7,294,254</u>	<u>93,121,915</u>	<u>87,805,071</u>
Change in net position before transfers & contributions	1,307,502	216,123	4,190,838	622,245	1,523,625	4,813,083
Transfers & contributions	<u>(608,167)</u>	<u>608,167</u>	<u>(597,500)</u>	<u>597,500</u>	<u>-</u>	<u>-</u>
Change in net position	699,335	824,290	3,593,338	1,219,745	1,523,625	4,813,083
Net position at beginning of year	<u>149,951,544</u>	<u>25,465,868</u>	<u>146,358,206</u>	<u>24,246,123</u>	<u>175,417,412</u>	<u>170,604,329</u>
Net position at end of year	<u>\$ 150,650,879</u>	<u>\$ 26,290,158</u>	<u>\$ 149,951,544</u>	<u>\$ 25,465,868</u>	<u>\$ 176,941,037</u>	<u>\$ 175,417,412</u>

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

Governmental Activities

Operating grants were the largest program revenue, accounting for \$35,122,966 or 40.68 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Public Assistance, Children's Services Board and County Board of Developmental Disabilities, Ashtabula County Nursing and Rehabilitation Center and County Mental Health and Recovery Services Board.

The County's direct charges to users of governmental services made up \$12,329,762 or 14.28 percent of total governmental revenues. The predominant charges are fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, licenses and permits, and health care charges through the County Nursing and Rehabilitation Center.

Property and sales tax revenues account for \$27,701,467 of the \$86,348,600 total revenues for governmental activities, or 32.08 percent of total revenues.

The human services program accounted for \$31,381,676 of the \$85,041,098 total expenses for governmental activities, or 36.91 percent of total governmental expenses. The next largest program was health, accounting for \$17,239,570 and representing 20.28 percent of total governmental expenses.

Charges for services and grants of \$49,744,323 (57.61 percent of total revenues) are received and used to fund the governmental activities of the County. The remaining governmental activity expenses are funded by property taxes, sales taxes, and intergovernmental revenues. A material portion (58.49 percent) of all governmental activity expenses are funded by charges for services and operating and capital grants.

Business-Type Activities

Major revenue sources of business-type activities were charges for services of \$6,646,887, accounting for 80.11 percent of the total business-type revenues. The sewer district net position increased \$245,691 while water district net position increased \$14,912. 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 \$573,014. The lodge was built by the County, opening in 2004. The operation has been continually improving, showing an operating profit each of the last seven years. It has finally matured sufficiently to offset the depreciation and interest expenses.

Financial Analysis of County Funds

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

Governmental Funds

As of December 31, 2016, the County's governmental funds reported a combined ending fund balance of \$41,518,595, an increase of 1.15 percent from the prior year balance. Approximately 8.57 percent of this total (\$3,555,304) 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 2016, unassigned fund balance was \$3,580,816, while total fund balance was \$6,967,456. 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 16.76 percent of total general fund expenditures, while total fund balance represents 32.61 percent of that same amount. The fund balance of the County's general fund increased \$388,848 during 2016.

The motor vehicle and gas tax fund had a restricted fund balance of \$2,843,809 and a total fund balance of \$3,055,127 at the end of 2016. The fund balance increased by \$29,864 during 2016.

The public assistance fund had a restricted and total fund balance of \$48,641 at the end of 2016. The fund balance decreased by \$632,405 during 2016.

The children services board fund had a restricted and total fund balance of \$2,238,047 at the end of 2016. The fund balance decreased by \$99,662 during 2016.

The county board of developmental disabilities fund had a restricted and total fund balance of \$7,683,579 at December 31, 2016. The fund balance decreased by \$658,124 during 2016, or by 7.89 percent.

At the end of 2016 the nursing home fund had a restricted fund balance of \$1,004,840 and a total fund balance of \$1,050,675. During 2016 the fund balance increased by \$175,815.

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, 2016 was \$3,273,986 and \$2,790,473, respectively. The Geneva State Lodge had unrestricted net position of \$2,484,629. Net position increased by \$833,617 in the enterprise funds.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

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 2016, the budget commission processed multiple adjustments to the original estimated revenues. For the general fund, final budgeted revenues and other financing sources were \$21,375,759 and actual revenue and other financing sources collections were \$22,489,559. The major factors contributing to the increase of actual revenues over the final budgeted amounts were increased revenues from sales taxes and other miscellaneous revenue. During the year, the Commissioners amended general fund appropriations multiple times, for a net total increase of \$1,728,906. At year end, \$23,505,754 was appropriated and actual expenditures and other financing uses were \$22,441,517.

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets as of December 31, 2016 was \$186,669,925 (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>	
	2016	2015	2016	2015	2016	2015
Land	\$ 897,673	\$ 928,135	\$ 218,083	\$ 218,083	\$ 1,115,756	\$ 1,146,218
Construction in progress	2,961,228	-	1,328,337	1,861,912	4,289,565	1,861,912
Buildings	22,988,210	23,998,827	12,530,485	13,176,275	35,518,695	37,175,102
Improvements other than buildings	854,301	692,738	-	-	854,301	692,738
Equipment	3,436,777	3,243,401	360,683	384,733	3,797,460	3,628,134
Intangible assets	452,992	560,060	-	-	452,992	560,060
Vehicles	3,234,218	3,402,420	305,504	264,779	3,539,722	3,667,199
Infrastructure	112,953,927	112,953,927	-	-	112,953,927	112,953,927
Water and sewer system	-	-	24,147,507	23,664,257	24,147,507	23,664,257
Total	<u>\$ 147,779,326</u>	<u>\$ 145,779,508</u>	<u>\$ 38,890,599</u>	<u>\$ 39,570,039</u>	<u>\$ 186,669,925</u>	<u>\$ 185,349,547</u>

See Note 13 for additional information of capital assets.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

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 2016, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$4,800,668 and \$4,266,025, respectively.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer that County bridges be maintained at an average condition ranking of 6 or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that the average condition ranking of all County bridges was 7.4. For 2016, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,286,043 and \$1,119,869, 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, 2016, the County has outstanding debt which included general obligations bonds payable of \$17,342,885, OPWC loans payable of \$1,302,843, a Cook Road Improvement (TIF) of \$60,783, revenue bonds payable of \$8,933,714, notes payable of \$375,000 and OWDA loans payable of \$11,162,549.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$ 17,342,885	\$ 18,186,572	\$ -	\$ -	\$ 17,342,885	\$ 18,186,572
OPWC Loans	208,214	133,107	1,094,629	865,428	1,302,843	998,535
Notes Payable	375,000	-	-	-	375,000	-
Cook Road Improvement (TIF)	60,783	64,930	-	-	60,783	64,930
Revenue Bonds	-	-	8,933,714	9,650,095	8,933,714	9,650,095
OWDA Loans	-	-	11,162,549	11,860,055	11,162,549	11,860,055
503 Corp Loan Payable	262,821	290,486	-	-	262,821	290,486
Totals	\$ 18,249,703	\$ 18,675,095	\$ 21,190,892	\$ 22,375,578	\$ 39,440,595	\$ 41,050,673

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

Economic Factors

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2016, the County received 2.510 mills of inside millage. 1.967 mills were allocated to the general fund and 0.543 mill was allocated to the debt service fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The average unemployment rate for the County during 2016 was 6.0 percent, unchanged from 6.0 percent a year ago. The State average was 4.9 percent and the Federal rate was 4.9 percent. In 2016, the effect of the decreasing unemployment and increase in overall economic conditions have been demonstrated through higher sales tax receipts in the County.

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

Requests for Information

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

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Ashtabula County, Ohio

Statement of Net Position
December 31, 2016

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 38,630,679	\$ 6,696,099	\$ 45,326,778
Cash with fiscal agents	1,271,209	595,000	1,866,209
Cash in segregated accounts	401,777	-	401,777
Restricted cash and cash equivalents	-	266,611	266,611
Receivables:			
Sales taxes	2,756,318	-	2,756,318
Property taxes	18,616,113	-	18,616,113
Accounts	399,739	524,409	924,148
Special assessments	363,954	1,196,016	1,559,970
Accrued interest	60,863	-	60,863
Due from other governments	8,866,548	-	8,866,548
Loans receivable	2,272,200	-	2,272,200
Lease receivable	-	-	-
Rent receivable	-	91,470	91,470
Materials and supplies inventory	257,153	-	257,153
Prepayments	136,061	-	136,061
Net pension asset	106,457	2,826	109,283
Capital investment	-	736,630	736,630
Other assets	-	-	-
Internal balance	149,620	(149,620)	-
Capital assets:			
Nondepreciable capital assets	116,812,828	1,546,420	118,359,248
Depreciable capital assets, net	30,966,498	37,344,179	68,310,677
Total capital assets, net	<u>147,779,326</u>	<u>38,890,599</u>	<u>186,669,925</u>
Total assets	<u>222,068,017</u>	<u>48,850,040</u>	<u>270,918,057</u>
Deferred outflows of resources:			
Deferred charges on debt refunding	264,806	85,883	350,689
Pension - OPERS	15,965,061	423,698	16,388,759
Pension - STRS	512,698	-	512,698
Total deferred outflows of resources	<u>16,742,565</u>	<u>509,581</u>	<u>17,252,146</u>

Component Units			
Ash/Craft Industries	Northeast Ohio Regional Airport	Ashtabula County Port Authority	Ashtabula County Land Reutilization Corporation
\$ 382,728	\$ 475,371	\$ 1,706,432	\$ 382,905
-	-	-	-
-	6,011	-	-
-	-	171,119	-
-	-	-	-
-	-	-	-
96,996	37,922	257,222	-
-	-	-	-
-	-	-	-
-	130,412	-	-
-	-	273,289	-
-	126,875	-	-
-	19,950	-	-
13,408	32,276	-	-
19,262	18,676	3,234	-
-	-	-	-
-	-	2,964	-
-	-	-	-
-	3,300,164	1,401,528	-
242,958	2,974,729	5,315,731	-
<u>242,958</u>	<u>6,274,893</u>	<u>6,717,259</u>	<u>-</u>
<u>755,352</u>	<u>7,122,386</u>	<u>9,131,519</u>	<u>382,905</u>
-	-	-	-
-	66,980	44,733	-
-	-	-	-
<u>-</u>	<u>66,980</u>	<u>44,733</u>	<u>-</u>

- - Continued

Ashtabula County, Ohio

Statement of Net Position (Continued)
December 31, 2016

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Liabilities:			
Accounts payable	\$ 2,459,354	\$ 204,441	\$ 2,663,795
Contracts payable	222,415	380,116	602,531
Accrued wages and benefits	622,211	16,457	638,668
Due to other governments	465,273	61,977	527,250
Accrued interest payable	52,288	27,975	80,263
Loans payable	262,821	-	262,821
Claims payable	1,100,194	-	1,100,194
Unearned revenue	-	-	-
Long-term liabilities:			
Due within one year	2,612,319	1,558,555	4,170,874
Due in more than one year:			
Net pension liability	44,099,418	1,093,473	45,192,891
Other amounts due in more than one year	18,932,181	19,695,684	38,627,865
Total liabilities	<u>70,828,474</u>	<u>23,038,678</u>	<u>93,867,152</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	16,171,268	-	16,171,268
Pension - OPERS	1,159,961	30,785	1,190,746
Total deferred inflows of resources	<u>17,331,229</u>	<u>30,785</u>	<u>17,362,014</u>
Net position:			
Net investment in capital assets	129,784,532	17,624,079	147,408,611
Restricted for:			
Debt service	-	-	-
Capital projects	2,551,809	266,611	2,818,420
Public assistance/human services	6,798,613	-	6,798,613
Roads & bridges	3,456,399	-	3,456,399
Health programs	261,366	-	261,366
Judicial/public safety programs	4,548,447	-	4,548,447
Economic development	3,783,150	-	3,783,150
Children's services	2,275,434	-	2,275,434
General government operations	2,068,073	-	2,068,073
Lodge operations	229,339	-	229,339
Other purposes	563,667	-	563,667
Unrestricted (deficit)	(5,669,950)	8,399,468	2,729,518
Total net position	<u>\$ 150,650,879</u>	<u>\$ 26,290,158</u>	<u>\$ 176,941,037</u>

See Accompanying Notes to the Basic Financial Statements

Component Units			
Ash/Craft Industries	Northeast Ohio Regional Airport	Ashtabula County Port Authority	Ashtabula County Land Reutilization Corporation
\$ 2,808	\$ 26,841	\$ 26,571	\$ -
-	193,742	56,757	-
11,296	2,871	1,796	-
926	2,067	200	-
-	11,016	-	-
-	-	-	70
-	-	-	-
-	-	103,054	-
-	38,200	-	-
-	151,215	108,778	-
-	954,000	550,426	-
15,030	1,379,952	847,582	70
-	-	-	-
-	2,797	2,101	-
-	2,797	2,101	-
242,958	5,282,693	6,236,003	-
-	124,889	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	171,119	-
-	-	-	-
-	-	-	-
-	-	-	-
497,364	399,035	1,919,447	382,835
\$ 740,322	\$ 5,806,617	\$ 8,326,569	\$ 382,835
-	-	-	-

Ashtabula County, Ohio

*Statement of Activities
For the Year Ended December 31, 2016*

	<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	\$ 10,372,652	\$ 4,207,177	\$ 358,013	\$ -
Judicial	6,771,150	1,896,540	689,025	-
Public safety	11,162,207	1,734,418	1,948,327	-
Public works	7,240,104	600,287	7,009,891	2,291,595
Health	17,239,570	419,840	6,463,688	-
Human services	31,381,676	3,471,500	18,654,022	-
Conservation and recreation	265,947	-	-	-
Interest and fiscal charges	607,792	-	-	-
Total governmental activities	<u>85,041,098</u>	<u>12,329,762</u>	<u>35,122,966</u>	<u>2,291,595</u>
Business-type activities:				
Sewer district	2,564,836	2,489,085	-	257,278
Water district	4,055,451	4,066,332	-	-
Geneva State Park Lodge	1,460,530	91,470	492,624	521,472
Total business-type activities	<u>8,080,817</u>	<u>6,646,887</u>	<u>492,624</u>	<u>778,750</u>
Total primary government	<u>\$ 93,121,915</u>	<u>\$ 18,976,649</u>	<u>\$ 35,615,590</u>	<u>\$ 3,070,345</u>
Component units:				
Ash/Craft Industries	\$ 1,077,902	\$ 762,013	\$ 322,301	\$ -
Northeast Ohio Regional Airport	779,801	208,858	720,064	1,133,053
Ashtabula County Port Authority	2,263,237	2,577,306	(20,000)	506,883
Ashtabula County Land Reutilization Corp.	798,098	-	779,983	164,314
Total component units	<u>\$ 4,919,038</u>	<u>\$ 3,548,177</u>	<u>\$ 1,802,348</u>	<u>\$ 1,804,250</u>

General revenues:

Property taxes levied for:
 General purposes
 Job & Family services
 Children's services
 Board of DD
 Mental Health Board
 Debt services
Sales taxes levied for:
 General purposes
 Conveyance tax
 Lodging tax
 Payment in lieu of taxes
Grants and entitlements not restricted
 to specific programs
Net change in operation of lodge
Investment earnings
Miscellaneous
Total general revenues

Lodge contribution
Transfers

Change in net position

Net position at beginning of year (restated)

Net position at end of year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Changes in Net Position						
Primary Government			Component Units			
Governmental Activities	Business-type Activities	Total	Ash/Craft Industries	Northeast Ohio Regional Airport	Ashtabula County Port Authority	Ashtabula County Land Reutilization
\$ (5,807,462)	\$ -	\$ (5,807,462)	\$ -	\$ -	\$ -	\$ -
(4,185,585)	-	(4,185,585)	-	-	-	-
(7,479,462)	-	(7,479,462)	-	-	-	-
2,661,669	-	2,661,669	-	-	-	-
(10,356,042)	-	(10,356,042)	-	-	-	-
(9,256,154)	-	(9,256,154)	-	-	-	-
(265,947)	-	(265,947)	-	-	-	-
(607,792)	-	(607,792)	-	-	-	-
(35,296,775)	-	(35,296,775)	-	-	-	-
-	181,527	181,527	-	-	-	-
-	10,881	10,881	-	-	-	-
-	(354,964)	(354,964)	-	-	-	-
-	(162,556)	(162,556)	-	-	-	-
(35,296,775)	(162,556)	(35,459,331)	-	-	-	-
-	-	-	6,412	-	-	-
-	-	-	-	1,282,174	-	-
-	-	-	-	-	800,952	-
-	-	-	-	-	-	146,199
-	-	-	6,412	1,282,174	800,952	146,199
3,153,806	-	3,153,806	-	-	-	-
1,754,663	-	1,754,663	-	-	-	-
3,659,173	-	3,659,173	-	-	-	-
6,412,453	-	6,412,453	-	-	-	-
1,049,227	-	1,049,227	-	-	-	-
869,375	-	869,375	-	-	-	-
10,802,770	-	10,802,770	-	-	-	-
649,609	-	649,609	-	-	-	-
357,744	50,000	407,744	-	-	-	-
175,893	-	175,893	-	-	-	-
4,629,724	-	4,629,724	-	-	-	-
-	269,706	269,706	-	-	-	-
198,544	14,155	212,699	324	454	174	388
2,891,296	44,818	2,936,114	11,229	2,303	1,169	75,848
36,604,277	378,679	36,982,956	11,553	2,757	1,343	76,236
(297,168)	297,168	-	-	-	-	-
(310,999)	310,999	-	-	-	-	-
699,335	824,290	1,523,625	17,965	1,284,931	802,295	222,435
149,951,544	25,465,868	175,417,412	722,357	4,521,686	7,524,274	160,400
\$ 150,650,879	\$ 26,290,158	\$ 176,941,037	\$ 740,322	\$ 5,806,617	\$ 8,326,569	\$ 382,835

Ashtabula County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2016*

	<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	\$ 5,600,269	\$ 2,633,907	\$ 939,849	\$ 2,549,215	\$ 6,537,619
Cash with fiscal agents	-	-	-	-	1,066,870
Cash in segregated accounts	26,158	-	-	-	109,066
Receivables:					
Sales taxes	2,756,318	-	-	-	-
Property taxes	3,487,981	-	1,921,585	4,012,854	7,157,086
Accounts	139,063	5,363	-	-	3,468
Special assessments	-	-	-	-	-
Interfund loans	405,703	-	-	-	-
Accrued interest	60,863	-	-	-	-
Due from other governments	1,236,039	3,129,427	80,338	915,243	618,120
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	211,318	-	-	-
Prepayments	136,061	-	-	-	-
Total assets	<u>\$ 13,848,455</u>	<u>\$ 5,980,015</u>	<u>\$ 2,941,772</u>	<u>\$ 7,477,312</u>	<u>\$ 15,492,229</u>
Liabilities:					
Accounts payable	\$ 292,791	\$ 108,717	\$ 823,316	\$ 448,320	\$ 88,353
Contracts payable	-	222,415	-	-	-
Accrued wages and benefits	194,630	44,693	68,204	36,879	105,066
Due to other governments	76,641	9,639	45,314	72,371	47,496
Interfund loans payable	-	-	-	-	-
Total liabilities	<u>564,062</u>	<u>385,464</u>	<u>936,834</u>	<u>557,570</u>	<u>240,915</u>
Deferred inflows of resources:					
Property taxes levied for the next fiscal year	3,038,354	-	1,693,000	3,500,000	6,175,000
Delinquent property tax revenue not available	449,627	-	228,585	512,854	982,086
Accrued interest not available	59,385	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Miscellaneous revenue not available	6,790	-	-	-	-
Sales tax revenue not available	1,875,166	-	-	-	-
Intergovernmental revenue not available	887,615	2,539,424	34,712	668,841	410,649
Total deferred inflows of resources	<u>6,316,937</u>	<u>2,539,424</u>	<u>1,956,297</u>	<u>4,681,695</u>	<u>7,567,735</u>
Fund balances:					
Nonspendable	503,102	211,318	-	-	-
Restricted	-	2,843,809	48,641	2,238,047	7,683,579
Committed	1,072,642	-	-	-	-
Assigned	1,810,896	-	-	-	-
Unassigned (deficit)	3,580,816	-	-	-	-
Total fund balances	<u>6,967,456</u>	<u>3,055,127</u>	<u>48,641</u>	<u>2,238,047</u>	<u>7,683,579</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 13,848,455</u>	<u>\$ 5,980,015</u>	<u>\$ 2,941,772</u>	<u>\$ 7,477,312</u>	<u>\$ 15,492,229</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	Other Governmental Funds	Total Governmental Funds
\$ 782,168	\$ 17,756,867	\$ 36,799,894
-	204,339	1,271,209
-	266,553	401,777
-	-	2,756,318
-	2,036,607	18,616,113
177,992	69,240	395,126
-	363,954	363,954
-	-	405,703
-	-	60,863
786,370	2,101,011	8,866,548
-	2,272,200	2,272,200
45,835	-	257,153
-	-	136,061
<u>\$ 1,792,365</u>	<u>\$ 25,070,771</u>	<u>\$ 72,602,919</u>
\$ 328,493	\$ 369,364	\$ 2,459,354
-	-	222,415
87,562	85,177	622,211
18,393	195,419	465,273
-	97,203	97,203
<u>434,448</u>	<u>747,163</u>	<u>3,866,456</u>
-	1,764,914	16,171,268
-	246,693	2,419,845
-	-	59,385
-	363,954	363,954
-	-	6,790
-	-	1,875,166
307,242	1,472,977	6,321,460
<u>307,242</u>	<u>3,848,538</u>	<u>27,217,868</u>
45,835	2,272,200	3,032,455
1,004,840	17,671,358	31,490,274
-	557,024	1,629,666
-	-	1,810,896
-	(25,512)	3,555,304
<u>1,050,675</u>	<u>20,475,070</u>	<u>41,518,595</u>
<u>\$ 1,792,365</u>	<u>\$ 25,070,771</u>	<u>\$ 72,602,919</u>

Ashtabula County, Ohio

*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2016*

Total governmental fund balances	\$	41,518,595
<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.		147,779,326
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 1,875,166	
Real and other taxes receivable	2,419,845	
Accounts receivable	6,790	
Intergovernmental receivable	6,321,460	
Special assessments receivable	363,954	
Accrued interest receivable	59,385	
Total		11,046,600
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.		(121,969)
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.		(52,288)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		264,806
Unamortized premiums on bond issuances are not recognized in the governmental funds.		(823,182)
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	106,457	
Deferred outflows of resources	16,477,759	
Deferred inflows of resources	(1,159,961)	
Net pension liability	(44,099,418)	
Total		(28,675,163)
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	2,809,022	
Capital lease obligations	50,303	
OPWC loans payable	208,214	
General obligation bonds payable	16,519,703	
Loans payable	323,604	
Notes payable	375,000	
Total		(20,285,846)
Net position of governmental activities	\$	150,650,879

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, 2016*

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Public Assistance</u>	<u>Children Services</u>	<u>County Board of DD</u>
Revenues:					
Sales taxes	\$ 10,851,793	\$ -	\$ -	\$ -	\$ -
Property and other local taxes	3,105,404	-	1,730,363	3,604,583	6,303,740
Charges for services	3,568,581	543,965	3,197	3,215	5,624
Licenses and permits	141,795	-	-	-	-
Fines and forfeitures	388,786	54,322	-	-	-
Intergovernmental	3,088,126	8,300,321	7,610,725	3,710,913	6,024,012
Special assessments	-	-	-	-	-
Interest	192,346	11,855	-	-	15
Contributions and donations	-	-	5,357	2,186	-
Conveyance taxes	432,978	-	-	-	-
Other	469,152	17,230	120,230	181,437	990,324
Total revenues	<u>22,238,961</u>	<u>8,927,693</u>	<u>9,469,872</u>	<u>7,502,334</u>	<u>13,323,715</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	7,051,234	-	-	-	-
Judicial	5,197,139	-	-	-	-
Public safety	7,774,472	-	-	-	-
Public works	93,438	8,855,776	-	-	-
Health	75,997	-	-	-	13,981,839
Human services	915,166	-	11,094,805	7,478,370	-
Conservation and recreation	258,013	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	137,600	-	115,026	-
Interest and fiscal charges	-	4,453	-	8,600	-
Total expenditures	<u>21,365,459</u>	<u>8,997,829</u>	<u>11,094,805</u>	<u>7,601,996</u>	<u>13,981,839</u>
Excess (deficiency) of revenues over (under) expenditures	<u>873,502</u>	<u>(70,136)</u>	<u>(1,624,933)</u>	<u>(99,662)</u>	<u>(658,124)</u>
Other financing sources (uses):					
OPWC loan issuance	-	100,000	-	-	-
Sale of capital assets	90,647	-	-	-	-
Transfers in	92,454	-	992,528	-	-
Transfers (out)	(667,755)	-	-	-	-
Note issuance	-	-	-	-	-
Contributions to lodge	-	-	-	-	-
Total other financing sources (uses)	<u>(484,654)</u>	<u>100,000</u>	<u>992,528</u>	<u>-</u>	<u>-</u>
Net change in fund balances	388,848	29,864	(632,405)	(99,662)	(658,124)
Fund balances at beginning of year	<u>6,578,608</u>	<u>3,025,263</u>	<u>681,046</u>	<u>2,337,709</u>	<u>8,341,703</u>
Fund balances at end of year	<u>\$ 6,967,456</u>	<u>\$ 3,055,127</u>	<u>\$ 48,641</u>	<u>\$ 2,238,047</u>	<u>\$ 7,683,579</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 10,851,793
-	2,263,753	17,007,843
2,914,480	4,218,604	11,257,666
-	43,131	184,926
-	236,529	679,637
5,770,164	7,448,166	41,952,427
-	375,950	375,950
2	135,351	339,569
-	8,249	15,792
-	216,631	649,609
376,005	736,918	2,891,296
<u>9,060,651</u>	<u>15,683,282</u>	<u>86,206,508</u>
-	2,479,584	9,530,818
-	1,328,024	6,525,163
-	2,594,723	10,369,195
-	674,094	9,623,308
-	3,065,656	17,123,492
8,687,522	1,840,208	30,016,071
-	7,934	265,947
-	565,683	565,683
-	711,812	964,438
-	624,662	637,715
<u>8,687,522</u>	<u>13,892,380</u>	<u>85,621,830</u>
<u>373,129</u>	<u>1,790,902</u>	<u>584,678</u>
-	-	100,000
-	-	90,647
-	496,498	1,581,480
(197,314)	(1,099,465)	(1,964,534)
-	375,000	375,000
-	(297,168)	(297,168)
<u>(197,314)</u>	<u>(525,135)</u>	<u>(114,575)</u>
175,815	1,265,767	470,103
874,860	19,209,303	41,048,492
<u>\$ 1,050,675</u>	<u>\$ 20,475,070</u>	<u>\$ 41,518,595</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, 2016*

Net change in fund balances - total governmental funds	\$	470,103
<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	\$	4,279,514
Current year depreciation		<u>(1,836,223)</u>
Total		2,443,291
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		(443,473)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales taxes		(49,023)
Real and other taxes		248,598
Intergovernmental revenues		(67,325)
Special assessments		686
Investment income		2,366
Charges for services		<u>6,790</u>
Total		142,092
Proceeds of loans and notes are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		(475,000)
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.		964,438
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.		
Decrease in accrued interest payable		1,763
Amortization of deferred amounts on refunding		(20,501)
Amortization of bond premiums		<u>48,661</u>
Total		29,923
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.		(205,085)
Contractually required pension contributions are reported as an expenditure in governmental funds; however, the statement of net position reports these items as deferred outflows.		3,870,056
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities		(5,706,868)
The internal service funds used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		<u>(390,142)</u>
Change in net position of governmental activities	\$	<u>699,335</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Sales taxes	\$ 3,024,800	\$ 3,051,703	\$ 3,055,856	\$ 4,153
Property and other local taxes	10,500,000	10,777,149	10,835,143	57,994
Charges for services	2,907,835	2,919,437	2,923,691	4,254
Licenses and permits	44,800	44,700	140,895	96,195
Fines and forfeitures	401,000	401,000	371,630	(29,370)
Intergovernmental	2,888,068	2,952,920	3,124,782	171,862
Interest	385,500	435,500	444,816	9,316
Conveyance taxes	380,000	400,000	437,058	37,058
Other	176,350	161,350	413,134	251,784
Total revenues	<u>20,708,353</u>	<u>21,143,759</u>	<u>21,747,005</u>	<u>603,246</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,676,294	7,157,451	6,811,188	346,263
Judicial	4,972,187	5,298,648	5,185,799	112,849
Public safety	7,401,839	7,834,427	7,746,282	88,145
Public works	93,058	98,032	93,373	4,659
Health	191,702	155,250	122,044	33,206
Human services	1,259,268	1,282,195	923,328	358,867
Conservation and recreation	257,500	258,352	258,350	2
Total expenditures	<u>20,851,848</u>	<u>22,084,355</u>	<u>21,140,364</u>	<u>943,991</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(143,495)</u>	<u>(940,596)</u>	<u>606,641</u>	<u>1,547,237</u>
Other financing sources (uses):				
Sale of capital assets	-	-	90,646	90,646
Advances in	-	-	20,784	20,784
Advances (out)	-	(278,066)	(204,066)	74,000
Transfers in	232,000	232,000	631,124	399,124
Transfers (out)	(925,000)	(1,143,333)	(1,097,087)	46,246
Total other financing sources (uses)	<u>(693,000)</u>	<u>(1,189,399)</u>	<u>(558,599)</u>	<u>630,800</u>
Net change in fund balances	(836,495)	(2,129,995)	48,042	2,178,037
Fund balances at beginning of year	4,357,903	4,357,903	4,357,903	-
Prior year encumbrances appropriated	305,253	305,253	305,253	-
Fund balance at end of year	<u>\$ 3,826,661</u>	<u>\$ 2,533,161</u>	<u>\$ 4,711,198</u>	<u>\$ 2,178,037</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicles and Gas Tax Fund
For the Year Ended December 31, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 375,000	\$ 375,000	\$ 542,429	\$ 167,429
Fines and forfeitures	65,000	65,000	55,168	(9,832)
Intergovernmental	5,970,000	5,970,000	5,869,748	(100,252)
Interest	7,000	7,000	10,547	3,547
Other	35,000	35,000	19,629	(15,371)
Total revenues	<u>6,452,000</u>	<u>6,452,000</u>	<u>6,497,521</u>	<u>45,521</u>
Expenditures:				
Current:				
Public works	<u>7,094,612</u>	<u>7,161,573</u>	<u>6,452,431</u>	<u>709,142</u>
Total expenditures	<u>7,094,612</u>	<u>7,161,573</u>	<u>6,452,431</u>	<u>709,142</u>
Net change in fund balances	(642,612)	(709,573)	45,090	754,663
Fund balances at beginning of year	2,350,559	2,350,559	2,350,559	-
Prior year encumbrances appropriated	<u>86,215</u>	<u>86,215</u>	<u>86,215</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,794,162</u>	<u>\$ 1,727,201</u>	<u>\$ 2,481,864</u>	<u>\$ 754,663</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, 2016*

	<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	\$ 1,540,000	\$ 1,540,000	\$ 1,700,251	\$ 160,251
Charges for services	48,000	48,000	3,197	(44,803)
Intergovernmental	9,030,512	9,030,512	7,679,970	(1,350,542)
Contributions and donations	1,000	1,000	5,357	4,357
Other	231,500	231,500	120,328	(111,172)
Total revenues	<u>10,851,012</u>	<u>10,851,012</u>	<u>9,509,103</u>	<u>(1,341,909)</u>
Expenditures:				
Current:				
Human services	12,218,336	12,593,145	12,019,663	573,482
Total expenditures	<u>12,218,336</u>	<u>12,593,145</u>	<u>12,019,663</u>	<u>573,482</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,367,324)</u>	<u>(1,742,133)</u>	<u>(2,510,560)</u>	<u>(768,427)</u>
Other financing sources (uses):				
Transfers in	1,500,000	1,500,000	992,528	(507,472)
Transfers (out)	(1,000)	(1,000)	-	1,000
Total other financing sources (uses)	<u>1,499,000</u>	<u>1,499,000</u>	<u>992,528</u>	<u>(506,472)</u>
Net change in fund balances	131,676	(243,133)	(1,518,032)	(1,274,899)
Fund balances at beginning of year	391,631	391,631	391,631	-
Prior year encumbrances appropriated	891,155	891,155	891,155	-
Fund balance (deficit) at end of year	<u>\$ 1,414,462</u>	<u>\$ 1,039,653</u>	<u>\$ (235,246)</u>	<u>\$ (1,274,899)</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, 2016*

	<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	\$ 3,415,000	\$ 3,490,000	\$ 3,548,470	\$ 58,470
Charges for services	2,000	1,250	3,215	1,965
Intergovernmental	3,430,248	3,665,574	3,711,608	46,034
Contributions and donations	1,000	1,000	2,186	1,186
Other	79,000	75,920	179,826	103,906
Total revenues	<u>6,927,248</u>	<u>7,233,744</u>	<u>7,445,305</u>	<u>211,561</u>
Expenditures:				
Current:				
Human services	6,871,420	7,148,087	6,943,309	204,778
Debt service:				
Principal retirement	115,000	124,487	124,487	-
Interest and fiscal charges	10,000	10,815	9,596	1,219
Total expenditures	<u>6,996,420</u>	<u>7,283,389</u>	<u>7,077,392</u>	<u>205,997</u>
Net change in fund balances	(69,172)	(49,645)	367,913	417,558
Fund balances at beginning of year	2,028,713	2,028,713	2,028,713	-
Prior year encumbrances appropriated	11,930	11,930	11,930	-
Fund balance at end of year	<u>\$ 1,971,471</u>	<u>\$ 1,990,998</u>	<u>\$ 2,408,556</u>	<u>\$ 417,558</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, 2016*

	<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	\$ 6,030,000	\$ 6,030,000	\$ 6,200,032	\$ 170,032
Charges for services	7,000	7,000	5,704	(1,296)
Intergovernmental	3,248,905	3,248,905	4,055,848	806,943
Other	730,000	730,000	1,004,275	274,275
Total revenues	<u>10,015,905</u>	<u>10,015,905</u>	<u>11,265,859</u>	<u>1,249,954</u>
Expenditures:				
Current:				
Health	13,337,000	13,512,300	12,330,330	1,181,970
Total expenditures	<u>13,337,000</u>	<u>13,512,300</u>	<u>12,330,330</u>	<u>1,181,970</u>
Net change in fund balances	(3,321,095)	(3,496,395)	(1,064,471)	2,431,924
Fund balances at beginning of year	6,973,649	6,973,649	6,973,649	-
Prior year encumbrances appropriated	238,787	238,787	238,787	-
Fund balance at end of year	<u>\$ 3,891,341</u>	<u>\$ 3,716,041</u>	<u>\$ 6,147,965</u>	<u>\$ 2,431,924</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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 3,035,725	\$ 3,119,725	\$ 2,853,460	\$ (266,265)
Intergovernmental	4,954,225	5,722,725	5,766,467	43,742
Interest	-	-	2	2
Other	414,200	414,200	377,252	(36,948)
Total revenues	<u>8,404,150</u>	<u>9,256,650</u>	<u>8,997,181</u>	<u>(259,469)</u>
Expenditures:				
Current:				
Human services	8,568,153	9,113,454	8,997,713	115,741
Total expenditures	<u>8,568,153</u>	<u>9,113,454</u>	<u>8,997,713</u>	<u>115,741</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(164,003)</u>	<u>143,196</u>	<u>(532)</u>	<u>(143,728)</u>
Other financing sources (uses):				
Transfers (out)	<u>(199,500)</u>	<u>(197,314)</u>	<u>(197,314)</u>	<u>-</u>
Total other financing sources (uses)	<u>(199,500)</u>	<u>(197,314)</u>	<u>(197,314)</u>	<u>-</u>
Net change in fund balances	(363,503)	(54,118)	(197,846)	(143,728)
Fund balances at beginning of year	679,046	679,046	679,046	-
Prior year encumbrances appropriated	<u>21,118</u>	<u>21,118</u>	<u>21,118</u>	<u>-</u>
Fund balance at end of year	<u>\$ 336,661</u>	<u>\$ 646,046</u>	<u>\$ 502,318</u>	<u>\$ (143,728)</u>

See Accompanying Notes to the Basic Financial Statements

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Ashtabula County, Ohio

Statement of Net Position
 Proprietary Funds
 December 31, 2016

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Assets:					
Current assets:					
Equity in pooled cash and cash equivalents	\$ 3,206,832	\$ 2,413,971	\$ 1,075,296	\$ 6,696,099	\$ 1,830,785
Cash with fiscal agents	-	-	595,000	595,000	-
Restricted cash held by Delaware North Corporation	-	-	266,611	266,611	-
Receivables:					
Accounts	161,111	363,298	-	524,409	4,613
Special assessments	576,152	619,864	-	1,196,016	-
Due from other funds	9,446	-	-	9,446	-
Rent receivable	-	-	91,470	91,470	-
Contract receivable	-	-	736,630	736,630	-
Total current assets	<u>3,953,541</u>	<u>3,397,133</u>	<u>2,765,007</u>	<u>10,115,681</u>	<u>1,835,398</u>
Noncurrent assets:					
Net pension asset	1,821	1,005	-	2,826	-
Capital assets:					
Nondepreciable capital assets	1,086,396	142,200	317,824	1,546,420	-
Depreciable capital assets, net	8,925,081	17,245,483	11,173,615	37,344,179	-
Total capital assets, net	<u>10,011,477</u>	<u>17,387,683</u>	<u>11,491,439</u>	<u>38,890,599</u>	<u>-</u>
Total noncurrent assets	<u>10,013,298</u>	<u>17,388,688</u>	<u>11,491,439</u>	<u>38,893,425</u>	<u>-</u>
Total assets	<u>13,966,839</u>	<u>20,785,821</u>	<u>14,256,446</u>	<u>49,009,106</u>	<u>1,835,398</u>
Deferred outflows of resources:					
Deferred charges on debt refunding	-	-	85,883	85,883	-
Pension - OPERS	273,031	150,667	-	423,698	-
Total deferred outflows of resources	<u>273,031</u>	<u>150,667</u>	<u>85,883</u>	<u>509,581</u>	<u>-</u>

-- Continued

Ashtabula County, Ohio

*Statement of Net Position
Proprietary Funds (Continued)
December 31, 2016*

	Business-type Activities - Enterprise Funds			Total	Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge		
Liabilities:					
Current liabilities:					
Accounts payable	\$ 50,068	\$ 154,373	\$ -	\$ 204,441	\$ -
Contracts payable	69,069	149,536	161,511	380,116	-
Accrued wages and benefits	10,994	5,463	-	16,457	-
Due to other funds	-	9,446	-	9,446	-
Due to other governments	59,695	2,282	-	61,977	-
Interfund loans payable	-	-	-	-	308,500
Accrued interest payable	1,097	13,111	13,767	27,975	-
Compensated absences payable	13,655	8,517	-	22,172	-
Revenue bonds payable	16,500	149,000	535,000	700,500	-
OWDA loans payable	239,506	487,016	-	726,522	-
OPWC loans payable	36,603	72,758	-	109,361	-
Claims payable	-	-	-	-	1,100,194
Total current liabilities	<u>497,187</u>	<u>1,051,502</u>	<u>710,278</u>	<u>2,258,967</u>	<u>1,408,694</u>
Long-term liabilities:					
Compensated absences payable	25,358	15,817	-	41,175	-
Claims payable	-	-	-	-	698,293
Revenue bonds payable	246,700	3,814,000	4,172,514	8,233,214	-
OWDA loans payable	642,093	9,793,934	-	10,436,027	-
OPWC loans payable	437,388	547,880	-	985,268	-
Net pension liability	704,633	388,840	-	1,093,473	-
Total long-term liabilities	<u>2,056,172</u>	<u>14,560,471</u>	<u>4,172,514</u>	<u>20,789,157</u>	<u>698,293</u>
Total liabilities	<u>2,553,359</u>	<u>15,611,973</u>	<u>4,882,792</u>	<u>23,048,124</u>	<u>2,106,987</u>
Deferred inflows of resources:					
Pension - OPERS	19,838	10,947	-	30,785	-
Net position:					
Net investment in capital assets	8,392,687	2,523,095	6,708,297	17,624,079	-
Restricted for repairs and maintenance	-	-	266,611	266,611	-
Unrestricted (deficit)	3,273,986	2,790,473	2,484,629	8,549,088	(271,589)
Total net position	<u>\$ 11,666,673</u>	<u>\$ 5,313,568</u>	<u>\$ 9,459,537</u>	<u>26,439,778</u>	<u>\$ (271,589)</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds				(149,620)	
Net position of business-type activities				<u>\$ 26,290,158</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, 2016*

	Business-type Activities - Enterprise Funds			Total	Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge		
Operating revenues:					
Tap-in fees	\$ 44,637	\$ 9,789	\$ -	\$ 54,426	\$ -
Charges for services	2,382,654	4,179,128	-	6,561,782	7,304,208
Other operating revenues	1,480	87	-	1,567	-
Total operating revenues	2,428,771	4,189,004	-	6,617,775	7,304,208
Operating expenses:					
Personal services	607,449	310,780	-	918,229	-
Fringe benefits	179,842	121,811	-	301,653	-
Contractual services	1,093,907	1,840,378	774,762	3,709,047	-
Materials and supplies	158,010	111,414	-	269,424	-
Claims	-	-	-	-	7,775,732
Depreciation	478,177	1,093,245	537,766	2,109,188	-
Total operating expenses	2,517,385	3,477,628	1,312,528	7,307,541	7,775,732
Operating income (loss)	(88,614)	711,376	(1,312,528)	(689,766)	(471,524)
Nonoperating revenues (expenses):					
Interest and fiscal charges	(36,303)	(573,879)	(148,002)	(758,184)	-
Loss on disposal of capital assets	(5,765)	-	-	(5,765)	-
Interest income	14,051	-	104	14,155	-
Bed tax	-	-	50,000	50,000	-
Other nonoperating revenues	43,251	-	-	43,251	-
Net change in operations of lodge	-	-	269,706	269,706	-
Rent revenue	-	-	91,470	91,470	-
Special assessments	61,794	(122,585)	-	(60,791)	-
Reserve requirement receipts	-	-	492,624	492,624	-
Total nonoperating revenues (expenses)	77,028	(696,464)	755,902	136,466	-
Income (loss) before contributions and transfers	(11,586)	14,912	(556,626)	(553,300)	(471,524)
Transfer in	-	-	311,000	311,000	72,055
Transfer out	(1)	-	-	(1)	-
Capital contributions	257,278	-	818,640	1,075,918	-
Change in net position	245,691	14,912	573,014	833,617	(399,469)
Net position at beginning of year	11,420,982	5,298,656	8,886,523		127,880
Net position (deficit) at end of year	\$ 11,666,673	\$ 5,313,568	\$ 9,459,537		\$ (271,589)
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				(9,327)	
Change in net position of business-type activities				<u>\$ 824,290</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, 2016

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Cash flows from operating activities:					
Cash received from customers	\$ 2,541,265	\$ 4,275,303	\$ -	\$ 6,816,568	\$ -
Cash received from other payments	1,480	87	-	1,567	-
Cash received from interfund transactions	-	-	-	-	7,306,565
Cash payments for goods and services	(154,765)	(111,053)	-	(265,818)	-
Cash payments to employees	(717,931)	(423,262)	-	(1,141,193)	-
Cash payments for contractual services	(1,107,605)	(1,843,516)	(774,762)	(3,725,883)	-
Cash payments for claims	-	-	-	-	(7,732,871)
Net cash provided by (used in) operating activities	562,444	1,897,559	(774,762)	1,685,241	(426,306)
Cash flows from noncapital financing activities:					
Cash received from bed taxes	-	-	50,000	50,000	-
Cash received from transfers in	-	-	311,000	311,000	72,055
Cash used for transfer out	(1)	-	-	(1)	-
Cash received from contributions and donations	-	-	297,168	297,168	-
Net change in operation of lodge	-	-	248,576	248,576	-
Cash received from interfund loans	-	-	-	-	161,300
Cash used in repayment of interfund loans	-	-	-	-	(6,300)
Net cash provided by (used in) noncapital financing activities	(1)	-	906,744	906,743	227,055
Cash flows from capital and related financing activities:					
Cash received from special assessments	152,458	144,298	-	296,756	-
Acquisition of capital assets	(965,170)	(724,362)	(156,313)	(1,845,845)	-
Cash received from capital reserve requirement	-	-	492,624	492,624	-
Cash payments for principal retirement	(274,675)	(682,730)	(520,000)	(1,477,405)	-
Cash payments for interest and fiscal charges	(36,369)	(574,352)	(175,600)	(786,321)	-
Cash received from OPWC loans	330,300	-	-	330,300	-
Cash received from capital grants	257,278	-	521,472	778,750	-
Net cash provided by (used in) capital and related financing activities	(536,178)	(1,837,146)	162,183	(2,211,141)	-
Cash flows from investing activities:					
Interest received	14,051	-	104	14,155	-
Net cash provided by investing activities	14,051	-	104	14,155	-
Net increase (decrease) in cash and cash equivalents	40,316	60,413	294,269	394,998	(199,251)
Cash and cash equivalents at beginning of year	3,166,516	2,353,558	1,642,638	7,162,712	2,030,036
Cash and cash equivalents at end of year	\$ 3,206,832	\$ 2,413,971	\$ 1,936,907	\$ 7,557,710	\$ 1,830,785

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Ashtabula County, Ohio

*Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2016*

	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)	\$ (88,614)	\$ 711,376	\$ (1,312,528)	\$ (689,766)	\$ (471,524)
Adjustments:					
Depreciation	478,177	1,093,245	537,766	2,109,188	-
Changes in assets and liabilities:					
Change in accounts receivable	113,974	86,386	-	200,360	2,357
Change in due from other funds	(4,723)	-	-	(4,723)	-
Change in net pension asset	(571)	(241)	-	(812)	-
Change in deferred outflows of resources - OPERS	(189,128)	(99,379)	-	(288,507)	-
Change in accounts payable	18,075	5,895	-	23,970	-
Change in contracts payable	(7,373)	(14,169)	-	(21,542)	-
Change in accrued wages and benefits	3,240	1,269	-	4,509	-
Change in due to other funds	-	4,723	-	4,723	-
Change in net pension liability	238,157	103,701	-	341,858	-
Change in deferred inflows of resources - OPERS	11,262	5,705	-	16,967	-
Change in intergovernmental payable	(17,403)	(2,807)	-	(20,210)	-
Change in compensated absences payable	7,371	1,855	-	9,226	-
Change in claims payable	-	-	-	-	42,861
Net cash provided by (used in) operating activities	<u>\$ 562,444</u>	<u>\$ 1,897,559</u>	<u>\$ (774,762)</u>	<u>\$ 1,685,241</u>	<u>\$ (426,306)</u>

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

At December 31, 2016, the Geneva State Park Lodge fund had purchased \$161,511 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, 2016*

	Private-Purpose Trusts	Agency
Assets:		
Equity in pooled cash and cash equivalents	\$ 522,721	\$ 6,708,113
Cash in segregated accounts	311,488	1,254,649
Receivables:		
Taxes	-	92,820,712
Accounts	2,625	2,771
Special assessments	-	5,140,492
Intergovernmental	-	4,028,256
	836,834	\$ 109,954,993
Total assets	836,834	\$ 109,954,993
Liabilities:		
Accounts payable	1,755	\$ -
Accrued wages and benefits	-	23,846
Intergovernmental payable	-	105,807,325
Undistributed monies	-	4,123,822
	1,755	\$ 109,954,993
Total liabilities	1,755	\$ 109,954,993
Net position:		
Held in trust for Nursing Home	47,064	
Held in trust for Children's Services	204,194	
Held in trust for Developmental Disabilities	414,408	
Held in trust for law enforcement	127,892	
Held in trust for scholarships	41,521	
	835,079	
Total net position	\$ 835,079	

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, 2016*

	Private-Purpose Trusts
Additions:	
Investment income	\$ 2,078
Contributions and donations	966,462
Increase in fair market value of investments	19,258
Other	1,327
Total additions	<u>989,125</u>
Deductions:	
Contractual services	14,851
Materials and supplies	4,612
Other operating expenses	857,695
Total deductions	<u>877,158</u>
Change in net position	111,967
Net position at beginning of year	<u>723,112</u>
Net position at end of year	<u>\$ 835,079</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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

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

Information related to Ash Craft Industries, Northeast Ohio Regional Airport, Ashtabula County Port Authority and Ashtabula County Land Reutilization Corporation is presented in Notes 27, 28, 29 and 30 to the basic financial statements.

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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

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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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

B. Fund Accounting

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

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

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

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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

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

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

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

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

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

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

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

C. Measurement Focus

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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

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

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

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

D. Basis of Accounting

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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

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

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

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

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, see Note 14 for deferred outflows of resources related the County's net pension liability. 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, 2016, but which were levied to finance 2017 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.

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For the County, see Note 14 for deferred inflows of resources related to the County's net pension liability. 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 2016, investments were limited to money market mutual funds, federal agency securities, negotiable CDs, the State Treasury Asset Reserve of Ohio (STAR Ohio), United States Treasury Bills and donated common stock. Investments are reported at fair value, which is based on quoted market prices.

During 2016, the County invested in STAR Ohio. STAR Ohio, is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 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 2016 amounted to \$192,346, which includes \$168,295 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."

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

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

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

G. Materials and Supplies Inventory

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

H. Restricted Assets

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

I. Capital Assets

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

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

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

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

Description	Governmental 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.

J. Interfund Balances

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

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K. Compensated Absences

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

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

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

L. Accrued Liabilities and Long-Term Obligations

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

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

M. Net Position

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

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

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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.

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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 receipted in the year the bonds are issued.

S. Estimates

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

T. Budgetary Data

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

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

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

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

U. Payment in Lieu of Taxes

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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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 2016.

W. Pensions

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

NOTE 3: CHANGE IN ACCOUNTING PRINCIPLES

For 2016, the County has implemented GASB Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73 "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68", GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures", GASB Statement No. 78, "Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans" and GASB Statement No. 79, "Certain External Investment Pools and Pool Participants".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurement. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The implementation of GASB Statement No. 72 did not have an effect on the financial statements of the County.

GASB Statement No. 73 improves the usefulness of information about pensions included in the general purposes external financial reports of state and local governments for making decisions and assessing accountability. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the County.

GASB Statement No. 76 identifies - in the context of the current governmental financial reporting environment - the hierarchy of generally accepted accounting principles (GAAP). This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the County.

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GASB Statement No. 77 requires governments that enter into tax abatement agreements to disclose certain information about the agreement. GASB Statement No. 77 also requires disclosures related to tax abatement agreements that have been entered into by other governments that reduce the reporting government's tax revenues. The implementation of GASB Statement No. 77 did not have an effect on the financial statements of the County.

GASB Statement No. 78 establishes accounting and financial reporting standards for defined benefit pensions provided to the employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan (cost-sharing pension plan) that meets the criteria in paragraph 4 of Statement 68 and that (a) is not a state or local governmental pension plan, (b) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (c) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the County.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into its 2016 financial statements; however, there was no effect on beginning net position/fund balance.

NOTE 4: ACCOUNTABILITY

At December 31, 2016, the County Transportation and MHRS Drug Court Grant non-major special revenue funds had deficit fund balances of \$7,171 and \$18,341, respectively. These deficits were the result of adjustments for accrued liabilities. The general fund is liable for deficit funds, and provides transfers when cash is required, rather than when accruals occur.

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NOTE 5: GENEVA STATE PARK LODGE

The County has contracted with Delaware North to manage the Geneva State Park Lodge. Therefore, the operating income and expenses are not reported in these financial statements. Only the net profit or loss is reported, along with the assets, liabilities, other revenues and expenses of the Lodge. The gross operating revenues and expenses for 2016 are:

	<u>Geneva State Park</u>
<i>Operating revenues:</i>	
Total sales, including lodging, food & retail sales	\$ 6,773,525
Other income	111,450
<i>Total operating revenues</i>	<u>6,884,975</u>
<i>Operating expenses:</i>	
Cost of sales	779,868
Payroll & related expenses	2,646,414
Utilities	389,076
Other controllable expenses	1,596,127
Other non-controllable expenses	387,169
<i>Total operating expenses</i>	<u>5,798,654</u>
Operating profit	1,086,321
Interest income	10,507
Non-operating expenses	(481,940)
Management fee	(345,182)
Pre-tax profit	<u>\$ 269,706</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 free of \$50,000 with an additional 2% of annual gross revenues when gross revenues exceed \$1,000,000 in that calendar year.

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.

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Notes to the Basic Financial Statements
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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	\$ 48,042	\$ 45,090	\$ (1,518,032)
Net adjustment for revenue accruals	(145,485)	2,430,172	(39,231)
Net adjustment for expenditure accruals	(121,766)	(2,695,734)	(192,201)
Net adjustment for other financing sources (uses)	183,283	100,000	-
Adjustment for funds budgeted as special revenue	264,947	-	-
Adjustment for encumbrances	159,827	150,336	1,117,059
GAAP basis	<u>\$ 388,848</u>	<u>\$ 29,864</u>	<u>\$ (632,405)</u>

	Children's Services	County Board of DD	Nursing Home
Budget basis	\$ 367,913	\$ (1,064,471)	\$ (197,846)
Net adjustment for revenue accruals	57,029	2,057,856	63,470
Net adjustment for expenditure accruals	(544,065)	(1,825,002)	30,341
Adjustment for encumbrances	19,461	173,493	279,850
GAAP basis	<u>\$ (99,662)</u>	<u>\$ (658,124)</u>	<u>\$ 175,815</u>

NOTE 7: DEPOSITS AND INVESTMENTS

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

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

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

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

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

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

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

Deposits

Custodial Credit Risk Custodial credit risk is the risk that, in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$11,249,045. Based on the criteria of GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2016, \$7,319,154 of the County's bank balance of \$13,099,134 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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Investments

Investments are reported at fair value. As of December 31, 2016, the County had the following investments:

Measurement/ Investment Type	Measurement Value	Investment Maturities		
		12 Months or Less	1-3 Years	3-5 Years
Fair Value:				
Negotiable CDs	\$ 4,160,755	\$ 994,696	\$ 2,461,723	\$ 704,336
Common Stock	72,857	-	-	72,857
Money Market Mutual Fund	181,306	181,306	-	-
US Treasury Bills	595,000	595,000	-	-
Federal Home Loan Mortgage Corporation Bonds	6,857,940	-	997,820	5,860,120
Federal Farm Credit Bonds	971,450	-	-	971,450
Federal National Mortgage Association Bonds	7,884,290	1,000,140	3,968,830	2,915,320
Federal Home Loan Bank Bonds	4,963,910	-	2,982,810	1,981,100
Amortized Cost:				
STAR Ohio	19,721,793	19,721,793	-	-
Total Investments	\$ 45,409,301	\$ 22,492,935	\$10,411,183	\$ 12,505,183

The County’s investments in federal agency securities, negotiable CDs, money market mutual funds, and U.S. Treasury Bills are valued using quoted market prices (Level 1 inputs).

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

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

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

Concentration of Credit Risk The County has some limits on amounts that may be invested in any one issuer, as detailed above. None of those limits have been exceeded at December 31, 2016. The following is the County's investment allocation at December 31, 2016:

<u>Measurement\Investment Type</u>	<u>Measurement Value</u>	<u>Percent of Total</u>
Fair Value:		
Negotiable CDs	\$ 4,160,755	9.2%
Federal National Mortgage Assoc. Bonds	7,884,290	17.4%
Federal Home Loan Bank Bonds	4,963,910	10.9%
Federal Farm Credit Bonds	971,450	2.1%
Federal Home Loan Mortgage Corp. Bonds	6,857,940	15.1%
U.S. Treasury Bills	595,000	1.3%
Money Market Mutual Funds	181,306	0.4%
Common Stock	72,857	0.2%
Amortized Cost:		
STAR Ohio	19,721,793	43.4%
Total Investments	<u>\$ 45,409,301</u>	<u>100.0%</u>

Reconciliation of Cash and Investments to the Statement of Net Position

The following is a reconciliation of cash and investments as reported in the footnote above to cash and investments as reported on the statement of net position as of December 31, 2016:

<u>Cash and Investments per Note Disclosure</u>		<u>Cash and Investments per Statement of Net Position</u>	
Carrying amount of deposits	\$11,249,045	Governmental Activities	\$40,303,665
Investments	45,409,301	Business-Type Activities	7,557,710
Total	<u>\$56,658,346</u>	Private-purpose trust funds	834,209
		Agency funds	7,962,762
		Total	<u>\$56,658,346</u>

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NOTE 8: PROPERTY TAXES

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

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2016 public utility property taxes became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 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, 2016 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 2016 operations and the collection of delinquent taxes has been offset by a deferred inflow of resources since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is considered a deferred inflow of resources.

The full tax rate for all County operations for the year ended December 31, 2016 was \$11.52 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2016 property tax receipts were based are as follows:

	<u>Amount</u>	<u>Percent</u>
Agricultural/residential and other real estate	\$ 1,709,840,750	93.91 %
Public utility personal property	110,918,420	6.09 %
Total assessed value	<u>\$ 1,820,759,170</u>	<u>100.00 %</u>

NOTE 9: PERMISSIVE SALES AND USE TAX

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

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

Proceeds of the tax are credited to the County's general fund and provide financing for current operating expenditures.

NOTE 10: RECEIVABLES

Receivables at December 31, 2016 consisted of taxes, accounts (billings for user charged services including unbilled utility services), rent, special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Total special assessments receivable at December 31, 2016 were \$1,559,970. \$1,005,702 is expected to be collected in more than one year and the amount of delinquent special assessments was \$69,287.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
Grants	\$ 3,933,186
Motor Vehicle License Tax	1,819,951
Motor Vehicle Gas Tax	1,135,322
Homestead and Rollback	977,701
Casino Revenue	566,829
Local Government	433,559
Total	\$ 8,866,548

NOTE 11: SHARED RISK POOL

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

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

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Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2016 was \$404,060.

B. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 12: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2016, the County contracted with the County Risk Sharing Authority (CORSA) for insurance coverage as follows:

I. Liability

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

II. Property

Building and Contents – Replacement Cost	\$190,741,671
Other Property Insurance:	
Bridges	20,499,134
Contractors Equipment	3,924,370
Data Processing Equipment	100,000,000
Property in Transit	100,000

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Extra Expense	1,000,000
Flood and Earthquake	100,000,000
Valuable Papers and Records	1,000,000
Automobile Physical Damage	1,000,000
Automatic Acquisition	5,000,000
Unintentional Omissions	250,000
Equipment Breakdown	100,000,000
Crime Insurance	1,000,000

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

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

In 2016, 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 \$966,393 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 \$133,801 for 2016 is accrued as a liability at year end. The reserve for future claims liability of \$698,293 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, 2016, 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 2015 and 2016 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2015	\$ 1,719,355	\$ 7,217,651	\$ 7,181,380	\$ 1,755,626
2016	1,755,626	7,775,732	7,732,871	1,798,487

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NOTE 13: CAPITAL ASSETS

A summary of changes in capital assets during 2016 follows:

	Balance 12/31/15	Additions	Deletions	Balance 12/31/16
Governmental Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 928,135	\$ -	\$ (30,462)	\$ 897,673
Infrastructure	112,953,927	-	-	112,953,927
Construction in progress	-	2,961,228	-	2,961,228
<i>Total capital assets not being depreciated</i>	113,882,062	2,961,228	(30,462)	116,812,828
<i>Capital assets being depreciated:</i>				
Buildings	34,187,125	8,250	(425,000)	33,770,375
Improvements other than buildings	1,138,471	205,282	-	1,343,753
Equipment	8,682,227	646,653	(137,483)	9,191,397
Intangibles	1,098,135	-	-	1,098,135
Vehicles	7,450,109	458,101	(580,757)	7,327,453
<i>Total capital assets being depreciated</i>	52,556,067	1,318,286	(1,143,240)	52,731,113
<i>Less Accumulated depreciation:</i>				
Buildings	(10,188,298)	(714,992)	121,125	(10,782,165)
Improvements other than buildings	(445,733)	(43,719)	-	(489,452)
Equipment	(5,438,826)	(420,836)	105,042	(5,754,620)
Intangibles	(538,075)	(107,068)	-	(645,143)
Vehicles	(4,047,689)	(549,608)	504,062	(4,093,235)
<i>Total accumulated depreciation</i>	(20,658,621)	* (1,836,223)	730,229	(21,764,615)
Capital assets being depreciated, net	31,897,446	(517,937)	(413,011)	30,966,498
Governmental activities capital assets, net	\$ 145,779,508	\$ 2,443,291	\$ (443,473)	\$ 147,779,326

*Depreciation expense was charged to governmental functions as follows:

Governmental activities:

General government:

Legislative and executive	\$ 439,145
Judicial	42,563
Human services	312,020
Public works	318,634
Public safety	367,322
Health	356,539
Total depreciation expense - governmental activities	\$ 1,836,223

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	Balance 12/31/15	Additions	Deletions	Balance 12/31/16
Business-Type Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in progress	1,861,912	1,307,772	(1,841,347)	1,328,337
<i>Total capital assets not being depreciated</i>	<u>2,079,995</u>	<u>1,307,772</u>	<u>(1,841,347)</u>	<u>1,546,420</u>
<i>Capital assets being depreciated:</i>				
Buildings	22,914,455	-	-	22,914,455
Water and sewer system	52,929,371	1,873,193	-	54,802,564
Equipment	2,907,185	6,926	(5,151)	2,908,960
Vehicles	521,641	88,969	(52,502)	558,108
<i>Total capital assets being depreciated</i>	<u>79,272,652</u>	<u>1,969,088</u>	<u>(57,653)</u>	<u>81,184,087</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(9,738,180)	(645,790)	-	(10,383,970)
Water and sewer system	(29,265,114)	(1,389,943)	-	(30,655,057)
Equipment	(2,522,452)	(30,461)	4,636	(2,548,277)
Vehicles	(256,862)	(42,994)	47,252	(252,604)
<i>Total accumulated depreciation</i>	<u>(41,782,608)</u>	<u>(2,109,188)</u>	<u>51,888</u>	<u>(43,839,908)</u>
Capital assets being depreciated, net	<u>37,490,044</u>	<u>(140,100)</u>	<u>(5,765)</u>	<u>37,344,179</u>
Business-Type activities capital assets, net	<u>\$ 39,570,039</u>	<u>\$ 1,167,672</u>	<u>\$ (1,847,112)</u>	<u>\$ 38,890,599</u>

NOTE 14: DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

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

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

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

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service.

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

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Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

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

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

	State and Local	Law Enforcement
2016 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	12.0 %
 2016 Actual Contribution Rates		
Employer:		
Pension	12.0 %	16.1 %
Post-employment Health Care Benefits	2.0 %	2.0 %
 Total Employer	 14.0 %	 18.1 %
 Employee	 10.0 %	 13.0 %

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$3,898,208 for 2016. Of this amount, \$93,421 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

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

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

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11.5% of the 13% member rate goes to the DC Plan and the remaining 1.5% 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 services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

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

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

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

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The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$130,568 for 2016. Of this amount, \$2,390 is reported as due to other governments.

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

The net pension liability and net pension asset for the OPERS Traditional Pension Plan and Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2015, 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, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportion of the net pension liability prior measurement date	0.25571100%	0.00855031%	
Proportion of the net pension liability current measurement date	<u>0.25248300%</u>	<u>0.00865455%</u>	
Change in proportionate share	<u>-0.00322800%</u>	<u>0.00010424%</u>	
Proportion of the net pension asset prior measurement date	0.21459800%		
Proportion of the net pension asset current measurement date	<u>0.40346300%</u>		
Change in proportionate share	<u>0.18886500%</u>		
Proportionate share of the net pension liability	\$ 42,295,952	\$ 2,896,939	\$ 45,192,891
Proportionate share of the net pension asset	109,283	-	109,283
Pension expense	5,962,548	(85,394)	5,877,154

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At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources			
Differences between expected and actual experience	\$ 4,416	\$ 117,049	\$ 121,465
Net difference between projected and actual earnings on pension plan investments	12,480,299	240,522	12,720,821
Changes in employer's proportionate percentage/difference between employer contributions	5,836	82,499	88,335
County contributions subsequent to the measurement date	<u>3,898,208</u>	<u>72,628</u>	<u>3,970,836</u>
Total deferred outflows of resources	<u>\$ 16,388,759</u>	<u>\$ 512,698</u>	<u>\$ 16,901,457</u>
Deferred inflows of resources			
Differences between expected and actual experience	\$ 866,815	\$ -	\$ 866,815
Changes in employer's proportionate percentage/difference between employer contributions	<u>323,931</u>	<u>-</u>	<u>323,931</u>
Total deferred inflows of resources	<u>\$ 1,190,746</u>	<u>\$ -</u>	<u>\$ 1,190,746</u>

\$3,970,836 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, 2017.

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2017	\$ 2,581,213	\$ 82,011	\$ 2,663,224
2018	2,775,846	82,009	2,857,855
2019	3,146,323	174,302	3,320,625
2020	2,818,698	101,746	2,920,444
2021	(5,717)	2	(5,715)
Thereafter	<u>(16,558)</u>	<u>-</u>	<u>(16,558)</u>
Total	<u>\$ 11,299,805</u>	<u>\$ 440,070</u>	<u>\$ 11,739,875</u>

Actuarial Assumptions - OPERS

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

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Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability/asset in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	3.75 percent
Future salary increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or ad hoc COLA	Pre 1/7/2013 retirees: 3 percent, simple Post 1/7/2013 retirees: 3 percent, simple through 2018, then 2.80% simple
Investment rate of return	8 percent
Actuarial cost method	Individual entry age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 401 (h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.40 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00 %	2.31 %
Domestic equities	20.70	5.84
Real estate	10.00	4.25
Private equity	10.00	9.25
International equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

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

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 67,387,787	\$ 42,295,953	\$ 21,131,786
Combined Plan	(2,233)	(108,644)	(194,239)
Member-Directed Plan	1,669	(638)	(1,669)

Changes Between Measurement Date and Report Date - In October 2016, the OPERS Board of Trustees adopted certain assumption changes which impacted their annual actuarial valuation prepared as of December 31, 2016. The most significant changes are a reduction in the expected investment return to 7.50% from 8.00%, the expected long-term average wage inflation was reduced to 3.25% from 3.75%, the expected long-term average price inflation was reduced to 2.50% from 3.00% and a change to various demographic assumptions. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

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Actuarial Assumptions - STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	31%	8.00%
International Equity	26%	7.85%
Alternatives	14%	8.00%
Fixed Income	18%	3.75%
Real Estate	10%	6.75%
Liquid Reserves	1%	3.00%
 Total	 <u>100%</u>	 <u>7.61%</u>

*10-Year geometric nominal returns, which include the real rate of return and inflation of 2.50% and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and therefore is not a weighted average return of the individual asset classes.

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Discount Rate - The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. 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, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

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

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$ 3,849,796	\$ 2,896,939	\$ 2,093,147

Changes Between Measurement Date and Report Date - In March 2017, the STRS Board adopted certain assumption changes which impacted their annual actuarial valuation prepared as of July 1, 2016. The most significant changes are a reduction in the expected investment return to 7.45% from 7.75% and a change to updated generational mortality tables. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

NOTE 15: POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement System

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2016, local government employers contributed 14.00% of covered payroll. Each year the OPERS' Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2016 was 2.00%.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015, and 2014 were \$682,509, \$613,225, and \$630,627, respectively; 98.02% has been contributed for 2016 and 100% has been contributed for 2015 and 2014. The remaining 2016 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

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

B. State Teachers Retirement System of Ohio

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

Funding Policy - Ohio law authorizes STRS to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2016, STRS did not allocate any percentage of employer contributions to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2016, 2015 and 2014 were \$0, \$0 and \$4,390, respectively. The full amount has been contributed for 2014.

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NOTE 16: COMPENSATED ABSENCES

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

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

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
Various Purpose Improvement & Refunding Bonds-2013	2.0% - 4.0%	\$ 18,395,000	12/1/2033
Children Services Building Imp. G.O. Bonds-2012	2.75%	800,000	8/1/2019
OPWC Loan-State Road Safety Realignment-2006	0.00%	100,000	1/1/2017
OPWC Loan-Clay Street Phase 5-2009	0.00%	149,714	1/1/2022
OPWC Loan-South Windsor Road Improvements-2015	0.00%	50,000	7/1/2035
OPWC Loan-Hadlock Ford-2016	0.00%	100,000	1/1/2037
Phone System Promissory Note-2016	1.75%	375,000	11/5/2023
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
Business-Type Activities:			
Revenue Bonds-Sewer District Improv.-1998 #1	5.00%	509,700	1/1/2028
Revenue Bonds-Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035
Lodge & Conference Center Refunding Bonds-2013	2.0% - 4.0%	5,950,000	12/1/2024
OWDA Loan-Austinburg Sewer Improv.-1998	3.20%	2,095,097	1/1/2020
OWDA Loan-Driftwood Sanitary Sewer-2000	2.00%	321,987	1/1/2019
OWDA Loan-Rome Rock Creek-2000	2.00%	359,259	7/1/2021
OWDA Loan-North Bend Sewer-2000	5.77%	196,919	7/1/2020
OWDA Loan-AshCraft Wastewater-2001	3.64%	761,353	7/1/2022
OWDA Loan-Water System #1-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Olive Drive Sewer-2003	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OWDA Loan-Waterline Extension 2006	4.00%	459,849	7/1/2037
OWDA Loan-Austinburg Sanitary Sewers 2010	4.97%	293,321	7/1/2031
OPWC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	316,704	1/1/2022
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,515	7/1/2024
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	71,948	1/1/2027
OPWC Loan-Saybrook Water Tank Improvement-2005	0.00%	349,900	7/1/2020
OPWC Loan-Jone/Perry/N. Market Waterline-2005	0.00%	165,000	1/1/2026
OPWC Loan-Ashtabula County Water System-2007	0.00%	350,000	1/1/2029
OPWC Loan-Generator Replacement Project-2010	0.00%	29,153	7/1/2030
OPWC Loan-S.R. 534 Pump Station Replacement-2011	0.00%	140,597	7/1/2033
OPWC Loan-Sanitary/Water Systems Upgrades-2014	0.00%	55,887	1/1/2036
OPWC Loan-Meadwood WWTP-2016	0.00%	330,300	7/1/2036

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Changes in the County's long-term obligations during 2016 were as follows:

	Outstanding 12/31/2015	Additions	(Reductions)	Outstanding 12/31/2016	Amounts Due In One Year
Governmental Activities:					
General Obligation Bonds:					
<i>Various Purpose Improvement & Refunding:</i>					
2013 Various Purpose & Refunding	\$ 16,880,000	\$ -	\$ (680,000)	\$ 16,200,000	\$ 685,000
Unamortized Premium	871,843	-	(48,661)	823,182	-
<i>Subtotal</i>	<u>17,751,843</u>	<u>-</u>	<u>(728,661)</u>	<u>17,023,182</u>	<u>685,000</u>
General Obligation Bonds (Unvoted):					
2012 Building Improvement	434,729	-	(115,026)	319,703	117,641
<i>Subtotal</i>	<u>434,729</u>	<u>-</u>	<u>(115,026)</u>	<u>319,703</u>	<u>117,641</u>
<i>Total General Obligation Bonds</i>	<u>18,186,572</u>	<u>-</u>	<u>(843,687)</u>	<u>17,342,885</u>	<u>802,641</u>
OPWC Loans:					
South Windsor Road Improvements	48,750	-	(2,500)	46,250	2,500
State Road Safety Realignment	10,000	-	(10,000)	-	-
State Road and Clay Street	74,357	-	(12,393)	61,964	12,393
Hadlock Ford	-	100,000	-	100,000	5,000
<i>Total OPWC Loans</i>	<u>133,107</u>	<u>100,000</u>	<u>(24,893)</u>	<u>208,214</u>	<u>19,893</u>
Other Long-Term Obligations:					
Cook Road Improvement (TIF)	64,930	-	(4,147)	60,783	4,460
Capital Leases	163,010	-	(112,707)	50,303	50,303
Promissory Note	-	375,000	-	375,000	53,571
Claims Payable	639,949	698,293	(639,949)	698,293	698,293
Net Pension Liability	31,430,926	12,668,492	-	44,099,418	-
Compensated Absences	2,603,937	1,116,463	(911,378)	2,809,022	983,158
<i>Total Other Long-Term Obligations</i>	<u>34,902,752</u>	<u>14,858,248</u>	<u>(1,668,181)</u>	<u>48,092,819</u>	<u>1,789,785</u>
<i>Total Governmental Activities</i>	<u>\$ 53,222,431</u>	<u>\$ 14,958,248</u>	<u>\$ (2,536,761)</u>	<u>\$ 65,643,918</u>	<u>\$ 2,612,319</u>

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	Outstanding 12/31/2015	Additions	(Reductions)	Outstanding 12/31/2016	Amounts Due In One Year
Business-Type Activities:					
Revenue Bonds (Self-Supporting):					
Sewer District Improvement #1	\$ 279,000	\$ -	\$ (15,800)	\$ 263,200	\$ 16,500
Water System Acquisition Bonds	4,106,000	-	(143,000)	3,963,000	149,000
Lodge & Conference Center Refunding	4,930,000	-	(520,000)	4,410,000	535,000
Unamortized Premium	335,095	-	(37,581)	297,514	-
Total Revenue Bonds	9,650,095	-	(716,381)	8,933,714	700,500
OWDA Loans:					
Austinburg Sewer Improvement	432,652	-	(138,378)	294,274	144,137
Driftwood Sanitary Sewer	83,385	-	(19,774)	63,611	20,472
Rome Rock Creek	113,437	-	(19,712)	93,725	20,108
North Bend Sewer	65,454	-	(13,133)	52,321	13,902
AshCraft Wastewater	309,623	-	(43,040)	266,583	44,620
Water System #1	9,639,910	-	(377,627)	9,262,283	394,195
Olive Drive Sewer	36,834	-	(4,324)	32,510	4,492
Water Line Construction	640,817	-	(55,471)	585,346	57,984
Waterline Extension - 2005	58,966	-	(5,215)	53,751	5,426
Waterline Extension - 2006	294,794	-	(8,949)	285,845	9,303
Austinburg Sanitary Sewers 2010	184,183	-	(11,883)	172,300	11,883
Total OWDA Loans	11,860,055	-	(697,506)	11,162,549	726,522
OPWC Loans:					
Plymouth-Stumpville Road	25,550	-	(7,300)	18,250	7,300
Driftwood Road	95,011	-	(15,835)	79,176	15,835
Lake Road Waterline	106,001	-	(12,471)	93,530	12,471
Geneva Area Lake Road Waterline	39,604	-	(3,600)	36,004	3,601
Saybrook Water Tank Improvement	163,144	-	(21,752)	141,392	21,753
Jones/Perry/N. Market St. Waterline	106,837	-	(8,218)	98,619	8,218
Ashtabula County Water System	218,748	-	(17,500)	201,248	17,500
Generator Replacement Project	21,136	-	(1,457)	19,679	1,458
S.R. 534 Pump Station Replacement	33,510	-	(1,915)	31,595	1,915
Sanitary/Water Systems Upgrade	55,887	-	(2,794)	53,093	2,795
Meadowood WWTP	-	330,300	(8,257)	322,043	16,515
Total OPWC Loans	865,428	330,300	(101,099)	1,094,629	109,361
Other Long-Term Obligations:					
Net Pension Liability	751,615	341,858	-	1,093,473	-
Compensated Absences	54,121	28,169	(18,943)	63,347	22,172
Total Other Long-Term Obligations	805,736	370,027	(18,943)	1,156,820	22,172
Total Business-Type Activities	\$ 23,181,314	\$ 700,327	\$ (1,533,929)	\$ 22,347,712	\$ 1,558,555

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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The following is a summary of the County's future annual principal and interest requirements to retire governmental activities long-term obligations:

Year	General Obligation Bonds		OPWC Loans	Other Long-Term Liabilities	
	Principal	Interest	Principal	Principal	Interest
2017	\$ 802,641	\$ 612,616	\$ 19,893	\$ 4,460	\$ 4,117
2018	810,315	589,392	19,893	4,783	3,795
2019	781,747	566,072	19,893	5,128	3,449
2020	725,000	537,381	19,893	5,490	3,087
2021	740,000	508,381	19,892	5,896	2,681
2022 - 2026	5,300,000	2,048,505	37,500	35,026	6,371
2027 - 2031	6,560,000	715,743	37,500	-	-
2032 - 2036	800,000	42,175	33,750	-	-
Total	<u>\$ 16,519,703</u>	<u>\$ 5,620,265</u>	<u>\$ 208,214</u>	<u>\$ 60,783</u>	<u>\$ 23,500</u>

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

Year	Non-tax Refunding Bonds		Revenue Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2017	\$ 535,000	\$ 165,200	\$ 165,500	\$ 169,042	\$ 726,522	\$ 424,764	\$ 109,361
2018	545,000	149,150	172,400	162,242	756,783	398,408	109,358
2019	570,000	127,350	178,200	155,159	631,958	372,084	105,709
2020	585,000	104,550	188,100	147,818	627,287	348,334	102,059
2021	605,000	87,000	193,100	140,114	634,001	324,569	102,060
2022 - 2026	1,570,000	112,000	1,095,700	574,256	3,114,450	1,257,109	323,807
2027 - 2031	-	-	1,249,200	333,825	3,433,237	600,804	153,908
2032 - 2036	-	-	984,000	79,717	1,228,298	57,812	88,367
2037	-	-	-	-	10,013	196	-
Total	<u>\$ 4,410,000</u>	<u>\$ 745,250</u>	<u>\$ 4,226,200</u>	<u>\$ 1,762,173</u>	<u>\$ 11,162,549</u>	<u>\$ 3,784,080</u>	<u>\$ 1,094,629</u>

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

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

At December 31, 2016, the County had an unvoted debt margin of \$4,866,381, and a direct debt margin of \$30,677,768.

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The County has pledged future sewer district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds and loans have provided financing of improvement and replacement of multiple wastewater lines and to the treatment plants. The debt is payable solely from net revenues and is payable through 2036. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,760,054. Principal and interest paid and total net revenues for the current year were \$311,044 and \$765,937, 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 2037. 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 \$20,269,577. Principal and interest paid and total net revenues for the current year were \$1,257,082 and \$1,682,036, respectively.

The County has pledged all future Geneva State Park lodge revenues, net of specified operating expenses, to repay the nontax revenue refunding bonds. In addition to the pledged operating revenues, a 2 percent bed tax levied by the Ashtabula County Convention and Facilities Authority. Further, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt. Proceeds from the original bonds provided financing for the construction of the building and start-up of the business. The refunding bonds are payable through 2024. Annual principal and interest payments on the debt issues are expected to require 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$5,155,250. Principal and interest paid and total net revenues for the current year were \$695,600 and \$947,782, respectively.

Conduit Debt Obligations From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2016, there were no industrial revenue bonds outstanding.

NOTE 18: LOAN PAYABLE

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

In the current year, the loan payment included \$27,665 of principal and \$3,183 interest paid. The following summary is of the 503 Corporation's future annual principal and interest requirements to retire the FMHA long-term obligations:

Ashtabula County, Ohio
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Year	FHMA Loan		Total
	Principal	Interest	
2017	\$28,223	\$2,625	\$30,848
2018	28,505	2,343	30,848
2019	28,790	2,058	30,848
2020	29,078	1,770	30,848
2021	29,368	1,480	30,848
2022 - 2024	118,857	4,535	123,392
Total	\$262,821	\$14,811	\$277,632

NOTE 19: CAPITALIZED LEASES

In the current year and previous years, the County entered into lease obligations for the acquisition of an electric generator for the Nursing and Rehabilitation Center, accounting software and wheel loader and two trucks for the road department. These lease obligations meet the criteria of a capital lease as defined by Governmental Accounting Standards Board Statements Numbers 62 & 66, and have been recorded in the statement of net position.

The original amounts capitalized and the book value as of December 31, 2016 for governmental activities follows:

	Governmental Activities
Asset:	
Equipment	\$276,425
Vehicles	329,560
Software	396,057
Total Historical Cost	1,002,042
Less: Accumulated Depreciation	(376,013)
Total Book Value	\$626,029

In 2016, the County made lease payments of \$117,160, which consists of \$112,707 in principal and \$4,453 in interest expense. The following is a schedule of the future minimum lease payments required and the present value of the minimum lease payments as of December 31, 2016.

Year	Amount
2017	\$ 51,556
Subtotal	51,556
Less: Amount Representing Interest	(1,253)
Present Value of Minimum Lease Payments	\$50,303

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2016

NOTE 20: INTERFUND TRANSFERS AND BALANCES

A. *Interfund Transfers*

Interfund transfers for the year ended December 31, 2016, consisted of the following:

Transfers To	Transfers From				Totals
	General	Nursing Home	Other Governmental Funds	Sewer Fund	
Governmental					
General	\$ -	\$ -	\$ 92,453	\$ 1	\$ 92,454
Public Assistance	-	-	992,528	-	992,528
General Obligation Bond Retirement	-	197,314	-	-	197,314
Other Governmental Funds	284,700	-	14,484	-	299,184
Total Governmental	284,700	197,314	1,099,465	1	1,581,480
Business-Type					
Geneva State Park Lodge	311,000	-	-	-	311,000
Internal Service	72,055	-	-	-	72,055
Total Business-Type	383,055	-	-	-	383,055
Government-wide Total	\$ 667,755	\$ 197,314	\$ 1,099,465	\$ 1	\$ 1,964,535

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

B. *Interfund balances*

Interfund balances consisted of the following at December 31, 2016, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 97,203
General fund	Workers' compensation internal service fund	308,500
Total interfund loans		<u>\$ 405,703</u>

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

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

NOTE 21: RELATED ORGANIZATIONS

A. Ashtabula County District Library

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2016.

B. Ashtabula County Metroparks

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

NOTE 22: JOINTLY GOVERNED ORGANIZATIONS

A. Northeast Ohio Community Alternative Program Facility

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

B. Children's Cluster Committee

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

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

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

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D. Heartland East Administrative Services Center (Heartland)

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

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Ashtabula, Lorain, Summit, Wayne and Stark Counties. N.E.O.N. operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities schools of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2016, the County Board of Developmental Disabilities contributed \$1,800,000.

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 2016. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

NOTE 23: RELATED PARTY TRANSACTIONS

During 2016, Ashtabula County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Ash Craft Industries. Ash Craft Industries, a discretely presented component unit of Ashtabula County, reported \$314,811 for such contributions. Ash Craft Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Ash Craft Industries.

NOTE 24: CONTINGENT LIABILITIES

A. *Grants*

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

B. *Litigation*

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

NOTE 25: TAX ABATEMENTS

As of December 31, 2016, the County provides tax abatements through two programs—Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

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

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

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The County has entered into agreements to abate property taxes through the Ezone program. During 2016, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County Taxes Abated</u>
Ezone	\$ 22,446

The County also 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 2016, 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	\$ 12,718
City of Conneaut	6,260
City of Geneva	607
Village of Andover	1,266
Village of Geneva on the Lake	7,103
Village of Orwell	12,984
Total	<u>\$ 40,938</u>

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Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2016

NOTE 26: 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	\$ -	\$ 211,318	\$ -	\$ -
Prepays	136,061	-	-	-
Loans	-	-	-	-
Unclaimed monies	367,041	-	-	-
Total nonspendable	<u>503,102</u>	<u>211,318</u>	<u>-</u>	<u>-</u>
Restricted:				
Public assistance/human services	-	-	48,641	-
Roads & bridges	-	2,843,809	-	-
Health programs	-	-	-	-
Judicial/public safety programs	-	-	-	-
Economic development	-	-	-	-
Children's services	-	-	-	2,238,047
General government operations	-	-	-	-
Lodge	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Total restricted	<u>-</u>	<u>2,843,809</u>	<u>48,641</u>	<u>2,238,047</u>
Committed:				
Debt service	-	-	-	-
Economic development	307,252	-	-	-
Board of elections	5,390	-	-	-
Budget stabilization	760,000	-	-	-
Total committed	<u>1,072,642</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned:				
Encumbrances	146,373	-	-	-
Subsequent year's appropriations	1,621,518	-	-	-
Other purposes	43,005	-	-	-
Total assigned	<u>1,810,896</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned (deficit)	<u>3,580,816</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 6,967,456</u>	<u>\$ 3,055,127</u>	<u>\$ 48,641</u>	<u>\$ 2,238,047</u>

- Continued

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2016

Fund balance	County Board of DD	Nursing Home	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Materials and supplies	\$ -	\$ 45,835	\$ -	\$ 257,153
Prepays	-	-	-	136,061
Loans	-	-	2,272,200	2,272,200
Unclaimed monies	-	-	-	367,041
Total nonspendable	<u>-</u>	<u>45,835</u>	<u>2,272,200</u>	<u>3,032,455</u>
Restricted:				
Public assistance/human services	7,683,579	1,004,840	4,622,214	13,359,274
Roads & bridges	-	-	-	2,843,809
Health programs	-	-	301,006	301,006
Judicial/public safety programs	-	-	4,991,348	4,991,348
Economic development	-	-	585,198	585,198
Children's services	-	-	956,812	3,194,859
General government operations	-	-	2,775,681	2,775,681
Lodge	-	-	229,339	229,339
Capital projects	-	-	2,628,025	2,628,025
Other purposes	-	-	581,735	581,735
Total restricted	<u>7,683,579</u>	<u>1,004,840</u>	<u>17,671,358</u>	<u>31,490,274</u>
Committed:				
Debt service	-	-	557,024	557,024
Economic development	-	-	-	307,252
Board of elections	-	-	-	5,390
Budget stabilization	-	-	-	760,000
Total committed	<u>-</u>	<u>-</u>	<u>557,024</u>	<u>1,629,666</u>
Assigned:				
Encumbrances	-	-	-	146,373
Subsequent year's appropriations	-	-	-	1,621,518
Other purposes	-	-	-	43,005
Total assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,810,896</u>
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>(25,512)</u>	<u>3,555,304</u>
Total fund balances	<u>\$ 7,683,579</u>	<u>\$ 1,050,675</u>	<u>\$ 20,475,070</u>	<u>\$ 41,518,595</u>

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NOTE 27: ASH CRAFT INDUSTRIES - COMPONENT UNIT

A. Summary of Significant Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Organization expenses the cost of advertising when incurred.

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

Ash Craft Industries provides a small portion of the services mandated by the State of Ohio to be provided to developmentally disabled adults. Most of the services are provided directly through ACBDD. Ash Craft Industries was established in accordance with the law to provide labor skills training and employment. Some of the costs associated with this program are paid directly by the ACBDD, but are not identified separately in the books of the Board. Therefore, Ash Craft Industries, Inc. has booked as “in-kind” contributions the expenses as determined in accordance with a formula provided by the State, which was designed to provide an estimate of the related amount of program expense paid by the ACBDD. The in-kind income and expense reported during 2016 and 2015, was \$314,811 and \$299,478, respectively.

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

The Organization evaluates uncertain tax positions, whereby the effect of uncertainty would be recorded if the outcome was considered probable and reasonably estimable. As of December 31, 2016, the Organization had no uncertain tax positions requiring accrual.

The Organization’s tax returns are subject to review and examination by federal authorities. The tax returns for the years 2013 through 2015 are open to examination by federal authorities.

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B. Cash

Cash is comprised of the following at December 31, 2016:

Cash in checking	\$ 58,751
Cash in savings	225,919
Cash in money market	30,971
Cash in certificates of deposit	<u>67,087</u>
Total	<u>\$ 382,728</u>

C. Building, Equipment, Capital Improvements and Vehicles

The following is a summary of buildings, equipment, capital improvements and vehicles at December 31, 2016:

Building	\$ 255,113
Equipment	109,377
Capital improvements	34,846
Vehicles	<u>53,508</u>
	452,844
Less: Accumulated depreciation	<u>(209,886)</u>
Net building, equipment, capital improvements and vehicles	<u>\$ 242,958</u>

Depreciation expense for the year ended December 31, 2016 was \$17,861.

D. Concentration of Credit Risk

Ash Craft Industries, Inc. maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2016, the Organization had no uninsured cash balances.

E. Temporarily Restricted Net Position

Temporarily restricted net position of \$20,124 at December 31, 2016 were for the following purposes; \$879 for employee of the year, \$15,802 for client activities and \$3,443 for a living memorial.

F. Concentration of Revenues

For the year ended December 31, 2016, approximately 17 percent of revenue was provided by one customer. A significant reduction in the level of this support revenue could have an effect on Ash/Craft Industries, Inc.

NOTE 28: NORTHEAST OHIO REGIONAL AIRPORT- COMPONENT UNIT

A. Description of Northeast Ohio Regional Airport and Reporting Entity

The Airport

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

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

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

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

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

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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.

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.

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 2016 amounted to \$454.

3. Prepayments

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

4. Fuel Inventory

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

5. Capital Assets

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

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

<u>Estimated Lives</u>	<u>Description</u>
25-40 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

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

9. Estimates

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

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C. Change in Accounting Principles

For 2016, the Airport has implemented GASB Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73 "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68", GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures", GASB Statement No. 78, "Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans" and GASB Statement No. 79, "Certain External Investment Pools and Pool Participants".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurement. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The implementation of GASB Statement No. 72 did not have an effect on the financial statements of the Airport.

GASB Statement No. 73 improves the usefulness of information about pensions included in the general purposes external financial reports of state and local governments for making decisions and assessing accountability. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the Airport.

GASB Statement No. 76 identifies - in the context of the current governmental financial reporting environment - the hierarchy of generally accepted accounting principles (GAAP). This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the Airport.

GASB Statement No. 77 requires governments that enter into tax abatement agreements to disclose certain information about the agreement. GASB Statement No. 77 also requires disclosures related to tax abatement agreements that have been entered into by other governments that reduce the reporting government's tax revenues. The implementation of GASB Statement No. 77 did not have an effect on the financial statements of the Airport.

GASB Statement No. 78 establishes accounting and financial reporting standards for defined benefit pensions provided to the employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan (cost-sharing pension plan) that meets the criteria in paragraph 4 of Statement 68 and that (a) is not a state or local governmental pension plan, (b) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (c) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the Airport.

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GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance also establishes additional note disclosure requirements for governments that participate in those pools. The Airport incorporated the corresponding GASB 79 guidance into its 2016 financial statements; however, there was no effect on beginning net position/fund balance.

D. Deposits and Investments

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

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

At year-end, the carrying amount of the Airport's deposits was \$481,382, of which \$458 was cash on hand. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2016, \$250,000 of the Airport's bank balance of \$570,539 was covered by the Federal Deposit Insurance Corporation, meaning \$320,539 was not.

E. Operating Lease Agreements

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

F. Long-Term Debt

In 2005 the Airport issued revenue bonds where the government income derived from the constructed assets will be used to retire the debt. The interest rate on the revenue bonds is 4.125 percent and they are scheduled to mature in 2035. Changes in the long-term obligations during 2016 were as follows:

	Amount Outstanding 12/31/15	Additions	Reductions	Amount Outstanding 12/31/16	Amount Due in One Year
Business-Type Activities:					
Revenue Bonds	\$ 1,048,800	\$ -	\$ (56,600)	\$ 992,200	\$ 38,200
Net Pension Liability - OPERS	92,026	71,900	(12,711)	151,215	-
<i>Total Business-Type Activities</i>	<u>\$ 1,140,826</u>	<u>\$ 71,900</u>	<u>\$ (69,311)</u>	<u>\$ 1,143,415</u>	<u>\$ 38,200</u>

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The annual requirements to retire this debt are as follows:

Year	2005 Revenue Bonds		
	Principal	Interest	Total
2017	\$ 38,200	\$ 44,063	\$ 82,263
2018	39,700	42,488	82,188
2019	41,300	40,850	82,150
2020	43,100	39,146	82,246
2021	44,800	37,368	82,168
2022 - 2026	253,400	157,533	410,933
2027 - 2031	310,200	100,778	410,978
2032 - 2035	221,500	28,046	249,546
Total	\$ 992,200	\$ 490,272	\$ 1,482,472

G. Defined Benefit Pension Plans

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

The Airport's contractually required contribution was \$12,450 for 2016. Of this amount, \$345 is reported as an intergovernmental payable.

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, 2015, 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	0.00076300%
Proportion of the net pension liability current measurement date	0.00087300%
Change in proportionate share	0.00011000%
Proportionate share of the net pension liability	\$ 151,215
Pension expense	21,247

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At December 31, 2016, the Airport reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred outflows of resources	
Net difference between projected and actual earnings on pension plan investments	\$ 43,916
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	10,614
Airport contributions subsequent to the measurement date	12,450
Total deferred outflows of resources	\$ 66,980
Deferred inflows of resources	
Differences between expected and actual experience	\$ 2,797

\$12,450 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, 2017. 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:	
2017	\$ (12,306)
2018	(12,927)
2019	(13,788)
2020	(12,712)
Total	\$ (51,733)

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

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Airport's proportionate share of the net pension liability	\$ 240,922	\$ 151,215	\$ 75,549

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Changes Between Measurement Date and Report Date - In October 2016, the OPERS Board of Trustees adopted certain assumption changes which impacted their annual actuarial valuation prepared as of December 31, 2016. The most significant changes are a reduction in the expected investment return to 7.50% from 8.00%, the expected long-term average wage inflation was reduced to 3.25% from 3.75%, the expected long-term average price inflation was reduced to 2.50% from 3.00% and a change to various demographic assumptions. Although the exact amount of these changes is not known, the impact to the Airport's net pension liability is expected to be significant.

H. Postemployment Benefits

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

The Airport's contribution allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015 and 2014 were \$1,037, \$2,118 and \$1,954 respectively. 100 percent has been contributed for 2016, 2015 and 2014.

I. Capital Assets

A summary of the Airport's capital assets at December 31, 2016 follows:

	Balance 12/31/2015	Additions	Deletions	Balance 12/31/2016
<i>Capital assets not being depreciated:</i>				
Land	\$ 345,174	\$ 271,992	\$ -	\$ 617,166
Construction in Progress	1,747,712	935,286	-	2,682,998
Total Capital Assets, not being depreciated:	2,092,886	1,207,278	-	3,300,164
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	1,926,840	-	-	1,926,840
Improvements other than Buildings	2,275,182	-	-	2,275,182
Vehicles	649,682	6,000	-	655,682
Furniture and Equipment	162,386	3,499	-	165,885
Total capital assets being depreciated:	5,014,090	9,499	-	5,023,589
<i>Less accumulated depreciation:</i>				
Buildings and Improvements	(581,466)	(48,137)	-	(629,603)
Improvements other than Buildings	(772,059)	(72,229)	-	(844,288)
Vehicles	(432,742)	(22,839)	-	(455,581)
Furniture and Equipment	(101,297)	(18,091)	-	(119,388)
Total accumulated depreciation	(1,887,564)	(161,296)	-	(2,048,860)
Total capital assets being depreciated, net	3,126,526	(151,797)	-	2,974,729
Total Capital Assets, Net	\$ 5,219,412	\$ 1,055,481	\$ -	\$ 6,274,893

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J. Risk Management

The Airport maintains commercial insurance for the following risks:

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

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

K. Contingent Liability

The Airport receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Airport as of December 31, 2016.

L. Contributions and Donations

The Airport receives significant contributions and donations which help it to operate. During 2016, the Airport received \$125,000 from the County and \$595,064 from other donors.

M. Subsequent Event

In 2017, the Airport is to receive \$7,527,002 in Federal funding to complete the Runway Rehabilitation and Reconstruction project to make improvements that will help increase efficiency and safety to the Airport.

NOTE 29: ASHTABULA COUNTY PORT AUTHORITY- COMPONENT UNIT

A. Description of Ashtabula County Port Authority and Reporting Entity

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

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

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

B. *Summary of Significant Accounting Policies*

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

1. Measurement Focus and Basis of Accounting

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

Non-exchange transactions, in which the Authority 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 Authority must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Authority on a reimbursement basis.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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 Authority, deferred outflows of resources are reported on the statement of net position for pension.

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 Authority, deferred inflows of resources were reported for pension.

2. Cash and Cash Equivalents

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2016 amounted to \$174.

3. Prepayments

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

4. Restricted Assets and Related Liabilities

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

5. Capital Assets

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

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

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

6. Net Position

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

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

7. Grants and Intergovernmental Revenues

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

8. Operating Revenues and Expenses

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

9. Financing Fee Income

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

10. Lease Accounting

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

11. Pensions

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

12. Estimates

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

13. Extraordinary & Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and that are either unusual in nature or infrequent in occurrence. The Authority had neither item in 2016.

C. Change in Accounting Principles

For 2016, the Authority has implemented GASB Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73 "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68", GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures", GASB Statement No. 78, "Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans" and GASB Statement No. 79, "Certain External Investment Pools and Pool Participants".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurement. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The implementation of GASB Statement No. 72 did not have an effect on the financial statements of the Authority.

GASB Statement No. 73 improves the usefulness of information about pensions included in the general purposes external financial reports of state and local governments for making decisions and assessing accountability. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the Authority.

GASB Statement No. 76 identifies - in the context of the current governmental financial reporting environment - the hierarchy of generally accepted accounting principles (GAAP). This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the Authority.

Ashtabula County, Ohio
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GASB Statement No. 77 requires governments that enter into tax abatement agreements to disclose certain information about the agreement. GASB Statement No. 77 also requires disclosures related to tax abatement agreements that have been entered into by other governments that reduce the reporting government's tax revenues. The implementation of GASB Statement No. 77 did not have an effect on the financial statements of the Authority.

GASB Statement No. 78 establishes accounting and financial reporting standards for defined benefit pensions provided to the employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan (cost-sharing pension plan) that meets the criteria in paragraph 4 of Statement 68 and that (a) is not a state or local governmental pension plan, (b) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (c) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the Authority.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance also establishes additional note disclosure requirements for governments that participate in those pools. The Authority incorporated the corresponding GASB 79 guidance into its 2016 financial statements; however, there was no effect on beginning net position/fund balance.

D. Deposits and Investments

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

At year-end, the carrying amount of the Authority's deposits was \$1,877,551. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2016, \$250,000 of the Authority's bank balance of \$1,928,367 was covered by the Federal Deposit Insurance Corporation, meaning \$1,678,367 was exposed to custodial credit risk as discussed below.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2016

E. Long-Term Debt

Changes in the Authority's long-term debt obligations during 2016 were as follows:

	Amount Outstanding 12/31/15	Additions	Reductions	Amount Outstanding 12/31/16	Amount Due in One Year
OWDA Loan:					
Purchase & Improvement - Plant C - 3.0%	\$ 404,762	\$ -	\$ (404,762)	\$ -	\$ -
Cristal USA Effluent Line - 2.0%	-	537,064	-	537,064	-
Other Long-Term Obligations:					
Accrued Mineral Rights Payable	13,362	-	-	13,362	-
Net Pension Liability	72,849	45,308	(9,379)	108,778	-
<i>Total Long-Term Obligations</i>	<u>\$ 490,973</u>	<u>\$ 582,372</u>	<u>\$ (414,141)</u>	<u>\$ 659,204</u>	<u>\$ -</u>

The Authority has entered into a contractual agreement for the purchase and improvement loan from OWDA for the First Energy Plant C project in the amount of \$3,026,987. Under the terms of this agreement, OWDA will reimburse, advance, or directly pay the construction costs of the approved project. OWDA will capitalize administrative costs and construction interest and add them to the total amount of the final loan. This loan was paid in full during 2016.

The Authority has entered into a contractual agreement for the purchase and improvement loan from OWDA for the Cristal USA Effluent line project in the amount of \$10,610,893. Under the terms of this agreement, OWDA will reimburse, advance, or directly pay the construction costs of the approved project. OWDA will capitalize administrative costs and construction interest and add them to the total amount of the final loan. This loan will not have an accurate repayment schedule until it is finalized and, therefore, is not included in the schedule of future debt service requirements. The balance of this loan is \$537,064.

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

G. Defined Benefit Pension Plans

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

The Authority's contractually required contribution was \$10,527 for 2016. Of this amount, \$826 is reported as accrued wages and benefits payable.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2016

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, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Authority's proportion of the net pension liability was based on the Authority's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS
Proportion of the net pension liability prior measurement date	0.00060400%
Proportion of the net pension liability current measurement date	<u>0.00062800%</u>
Change in proportionate share	<u><u>0.00002400%</u></u>
Proportionate share of the net pension liability	\$ 108,778
Pension expense	20,536

At December 31, 2016, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred outflows of resources	
Net difference between projected and actual earnings on pension plan investments	\$ 31,973
Changes in proportion and difference between employer contributions and proportionate share of contributions	2,233
Authority contributions subsequent to the measurement date	<u>10,527</u>
Total deferred outflows of resources	<u><u>\$ 44,733</u></u>
Deferred inflows of resources	
Differences between expected and actual experience	<u><u>\$ 2,101</u></u>

\$10,527 reported as deferred outflows of resources related to pension resulting from Authority contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2016

	OPERS
Year Ending December 31:	
2017	\$ (7,551)
2018	(8,066)
2019	(8,696)
2020	(7,792)
 Total	 \$ (32,105)

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

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Authority's proportionate share of the net pension liability	\$ 173,309	\$ 108,778	\$ 54,347

Changes Between Measurement Date and Report Date - In October 2016, the OPERS Board of Trustees adopted certain assumption changes which impacted their annual actuarial valuation prepared as of December 31, 2016. The most significant changes are a reduction in the expected investment return to 7.50% from 8.00%, the expected long-term average wage inflation was reduced to 3.25% from 3.75%, the expected long-term average price inflation was reduced to 2.50% from 3.00% and a change to various demographic assumptions. Although the exact amount of these changes is not known, the impact to the Authority's net pension liability is expected to be significant.

H. Postemployment Benefits

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

The Authority's contribution allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015 and 2014 were \$1,755, \$1,563 and \$1,481 respectively. 99 percent has been contributed for 2016 and 100 percent has been contributed for 2015 and 2014.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

I. Other Employee Benefits

1. Sick Days

Full time employees earn five sick leave days per year using the anniversary date of hire for calculating the days. Unused sick days have no value upon termination and cannot be carried over from year to year. Therefore, there was no liability for accrued but unused sick days as of December 31, 2016.

2. Vacation

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

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

If the employee does not use all of their vacation time, a request to carry over the unused balance must be approved by the Board. Unused vacation days have no value upon termination, therefore, there was no liability for accrued but unused vacation days as of December 31, 2016.

J. Risk Management

The Authority maintains commercial insurance for the following risks:

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

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

K. Contingent Liability

The Authority receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Authority as of December 31, 2016.

L. Loans Receivable

Loans receivable represent loans to businesses including Pairings Ohio, Growth Partnership of Ashtabula County and R&R Marina for the purpose of economic development.

As of December 31, 2016, total loans receivable for Pairings Ohio, Growth Partnership of Ashtabula County and R&R Marina were \$96,385, \$103,750 and \$73,154, respectively.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2016

M. Capital Assets

A summary of the Authority's capital assets at December 31, 2016 follows:

	Balance 12/31/2015	Additions	Deletions	Balance 12/31/2016
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,132,800	\$ 733	\$ -	\$ 1,133,533
Construction in progress	-	267,995	-	267,995
<i>Total Capital Assets, not being depreciated:</i>	<u>1,132,800</u>	<u>268,728</u>	<u>-</u>	<u>1,401,528</u>
<i>Capital assets being depreciated:</i>				
Plant C	4,071,676	45,052	-	4,116,728
Buildings and Improvements - Andover	1,531,200	-	-	1,531,200
Furniture, Equipment and Vehicles	615	12,680	-	13,295
<i>Total capital assets being depreciated:</i>	<u>5,603,491</u>	<u>57,732</u>	<u>-</u>	<u>5,661,223</u>
<i>Less accumulated depreciation:</i>				
Plant C	(184,488)	(82,560)	-	(267,048)
Buildings and Improvements - Andover	(38,280)	(38,280)	-	(76,560)
Furniture, Equipment and Vehicles	(246)	(1,638)	-	(1,884)
<i>Total accumulated depreciation</i>	<u>(223,014)</u>	<u>(122,478)</u>	<u>-</u>	<u>(345,492)</u>
<i>Total capital assets being depreciated, net</i>	<u>5,380,477</u>	<u>(64,746)</u>	<u>-</u>	<u>5,315,731</u>
Total Capital Assets, Net	<u>\$ 6,513,277</u>	<u>\$ 203,982</u>	<u>\$ -</u>	<u>\$ 6,717,259</u>

N. Economic Development Planning Committee

In June of 2009, the Authority accepted a County contribution for the Economic Development Planning Committee (EDPC). The EDPC had a budget of \$655 for 2016 and is charged with the responsibility of developing a County strategic plan. Once complete, the County Commissioners will take ownership of the plan. During 2016, no EDPC money was spent.

At December 31, 2016, the Authority was still holding \$655 of EDPC funds in a checking account to be spent on EDPC approved activity and is presented as restricted cash.

O. Water Pumping Service Agreement

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

P. Water Pumping Service Guaranty

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

Q. Operating Lease Agreements

Authority as Lessor

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

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

<u>Year Ending December 31,</u>	<u>Amount</u>
2017	\$ 38,000
2018	60,000
2019	60,000
2020	60,000
2021	60,000
2022 - 2025	<u>235,000</u>
Total	<u>\$ 513,000</u>

The Authority recorded \$20,500 of rental income under this lease for the year ended December 31, 2016.

Authority as Lessee

Office Lease - The Authority leases office space at 25 West Jefferson Street, Jefferson, Ohio from Ashtabula County on a month to month basis for \$100. Rental expense, recognized on a straight-line basis, related to the Authority’s lease was \$1,200 for the year ended December 31, 2016.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

R. Restatement of Net Position

	Business-Type Activities
Net position at December 31, 2015, as previously reported	\$ 7,467,805
Change in cash balance	<u>56,469</u>
Adjusted net position at December 31, 2015	<u>\$ 7,524,274</u>

The change in cash balance was due to outstanding checks in 2015 that were subsequently voided, which increased cash and cash equivalents for the year ended December 31, 2015.

NOTE 30: 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

3. Federal Income Tax

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

4. Cash

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

5. Assets Held for Resale

Assets held for resale represent properties purchased by or donated to the Corporation. The transfer fees paid to the Ashtabula County Auditor for these abandoned properties are expensed in the year paid. The Corporation holds the properties until they are either sold or transferred to a private purchaser, non-profit, or public end-user. Properties may be merged with adjacent parcels for development or green space projects, or the Corporation may sell other lots to the owners of adjacent parcels for nominal cost. As of December 31, 2016, the Corporation held 7 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, 2016.

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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 \$382,905. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2016, \$250,000 of the Corporation's bank balance of \$382,905 was covered by the Federal Deposit Insurance Corporation, meaning \$132,905 was exposed to custodial credit risk as discussed below.

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

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 2016, the Corporation contract with Slowey Insurance Agency 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 2.5% 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, 2016, this amount totaled \$135,060.

Pursuant to a contract for services agreement approved by the Board of Directors, for December 31, 2016, the Corporation incurred \$41,161 to personnel and related charges to the Ashtabula County Treasurer's Office.

F. Litigation

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

G. Debt

The Corporation has minimal debt with the Ashtabula County Port Authority for parcel transfer fees of \$70 as of December 31, 2016.

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2016

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 2016 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:

2016		2015		2014	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
347	70.2	347	69.12	347	68

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2016	\$ 4,800,668	\$ 4,266,025	\$ 534,643
2015	4,946,971	4,348,206	598,765
2014	4,953,007	4,509,465	443,542
2013	4,860,716	4,385,553	475,163
2012	4,694,191	4,196,668	497,523
2011	4,871,000	4,448,094	422,906
2010	4,342,011	1,737,883	2,604,128
2009	4,883,955	4,048,186	835,769
2008	4,687,403	4,098,130	589,273
2007	4,089,185	4,021,138	68,047

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2016

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:

2016		2015		2014	
Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking
910	7.4	894	7.3	905	6.93

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

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2016	\$ 1,286,043	\$ 1,119,869	\$ 166,174
2015	1,442,984	1,280,921	162,063
2014	1,620,785	1,386,848	233,937
2013	1,497,267	1,384,979	112,288
2012	1,477,254	1,314,165	163,089
2011	1,355,850	1,004,786	351,064
2010	1,368,193	1,242,650	125,543
2009	1,521,730	1,219,212	302,518
2008	2,003,855	1,796,136	207,719
2007	1,090,659	1,221,094	(130,435)

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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 Three Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>Traditional Plan:</i>			
County's proportion of the net pension liability	0.252483%	0.255711%	0.255711%
County's proportionate share of the net pension liability	\$ 42,295,953	\$ 29,819,485	\$ 29,145,963
County's covered-employee payroll	\$ 30,551,500	\$ 30,450,517	\$ 28,367,013
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	138.44%	97.93%	102.75%
Plan fiduciary net position as a percentage of the total pension liability	81.08%	86.45%	86.36%
<i>Combined Plan:</i>			
County's proportion of the net pension asset	0.230850%	0.214598%	0.214598%
County's proportionate share of the net pension asset	\$ 108,644	\$ 79,887	\$ 21,772
County's covered-employee payroll	\$ 754,692	\$ 784,433	\$ 797,392
County's proportionate share of the net pension asset as a percentage of its covered-employee payroll	14.40%	10.18%	2.73%
Plan fiduciary net position as a percentage of the total pension asset	116.90%	114.83%	104.56%
<i>Member Directed Plan:</i>			
County's proportion of the net pension asset	0.172613%	n/a	n/a
County's proportionate share of the net pension asset	\$ 660	n/a	n/a
County's covered-employee payroll	\$ 961,325	n/a	n/a
County's proportionate share of the net pension asset as a percentage of its covered-employee payroll	0.07%	n/a	n/a
Plan fiduciary net position as a percentage of the total pension asset	103.91%	n/a	n/a

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

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

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Three Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability	0.00865455%	0.00855031%	0.00855031%
County's proportionate share of the net pension liability	\$ 2,896,939	\$ 2,363,056	\$ 1,999,921
County's covered-employee payroll	\$ 934,936	\$ 885,993	\$ 754,185
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	309.85%	266.71%	265.18%
Plan fiduciary net position as a percentage of the total pension liability	66.80%	72.10%	74.70%

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

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

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Ten Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 3,713,659	\$ 3,666,180	\$ 3,654,062	\$ 3,687,712
Contributions in relation to the contractually required contribution	<u>(3,713,659)</u>	<u>(3,666,180)</u>	<u>(3,654,062)</u>	<u>(3,687,712)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City/County's covered-employee payroll	\$ 30,947,158	\$ 30,551,500	\$ 30,450,517	\$ 28,367,015
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 105,732	\$ 90,563	\$ 94,132	\$ 103,661
Contributions in relation to the contractually required contribution	<u>(105,732)</u>	<u>(90,563)</u>	<u>(94,132)</u>	<u>(103,661)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City/County's covered-employee payroll	\$ 881,100	\$ 754,692	\$ 784,433	\$ 797,392
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 78,817	\$ 115,359		
Contributions in relation to the contractually required contribution	<u>(78,817)</u>	<u>(115,359)</u>		
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>		
City/County's covered-employee payroll	\$ 656,808	\$ 961,325		
Contributions as a percentage of covered-employee payroll	12.00%	12.00%		

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

Note: Information prior to 2015 for the Member Directed Plan was unavailable.

See Accompanying Notes to the Basic Financial Statements

2012	2011	2010	2009	2008	2007
\$ 3,225,715	\$ 3,484,935	\$ 3,087,169	\$ 2,852,750	\$ 2,456,242	\$ 2,912,005
(3,225,715)	(3,484,935)	(3,087,169)	(2,852,750)	(2,456,242)	(2,912,005)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 32,257,150	\$ 34,849,350	\$ 34,609,518	\$ 35,089,176	\$ 35,089,171	\$ 34,874,311
10.00%	10.00%	8.92%	8.13%	7.00%	8.35%

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Ten Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 130,568	\$ 130,891	\$ 124,039	\$ 98,044
Contributions in relation to the contractually required contribution	<u>(130,568)</u>	<u>(130,891)</u>	<u>(124,039)</u>	<u>(98,044)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 932,629	\$ 934,936	\$ 954,146	\$ 754,185
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	13.00%	13.00%

See Accompanying Notes to the Basic Financial Statements

2012	2011	2010	2009	2008	2007
\$ 100,405	\$ 144,925	\$ 148,120	\$ 141,729	\$ 154,510	\$ 128,664
<u>(100,405)</u>	<u>(144,925)</u>	<u>(148,120)</u>	<u>(141,729)</u>	<u>(154,510)</u>	<u>(128,664)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 772,346	\$ 1,114,808	\$ 1,139,385	\$ 1,090,223	\$ 1,188,538	\$ 989,723
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Ashtabula County, Ohio

*Notes to the Required Supplementary Information
For the Year Ended December 31, 2016*

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2016.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. See the notes to the basic financial statements for the methods and assumptions in this calculation.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2016.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. See the notes to the basic financial statements for the methods and assumptions in this calculation.

COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES

Combining Statements -- Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

Eastern County and Western County Courts OVI/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 Sate 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/IDIAM Funds – To account for certain fines collected by the Juvenile Court and the Clerk of Court.

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

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

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

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

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

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

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, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 14,554,037	\$ 557,024	\$ 2,645,806	\$ 17,756,867
Cash with fiscal agents	204,339	-	-	204,339
Cash in segregated accounts	266,553	-	-	266,553
Receivables:				
Property taxes	1,073,732	962,875	-	2,036,607
Accounts	60,854	-	8,386	69,240
Special assessments	244,928	119,026	-	363,954
Due from other governments	2,040,409	60,602	-	2,101,011
Loans receivable	2,272,200	-	-	2,272,200
Total assets	\$ 20,717,052	\$ 1,699,527	\$ 2,654,192	\$ 25,070,771
Liabilities:				
Accounts payable	\$ 351,437	\$ -	\$ 17,927	\$ 369,364
Accrued wages and benefits	83,410	-	1,767	85,177
Due to other governments	195,146	-	273	195,419
Interfund loans payable	91,003	-	6,200	97,203
Total liabilities	720,996	-	26,167	747,163
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	926,161	838,753	-	1,764,914
Delinquent property tax revenue not available	122,571	124,122	-	246,693
Special assessments revenue not available	244,928	119,026	-	363,954
Intergovernmental revenue not available	1,412,375	60,602	-	1,472,977
Total deferred inflows of resources	2,706,035	1,142,503	-	3,848,538
Fund balances:				
Nonspendable:				
Loans	2,272,200	-	-	2,272,200
Restricted for:				
Public assistance/human services	4,622,214	-	-	4,622,214
Health programs	301,006	-	-	301,006
Judicial/public safety programs	4,991,348	-	-	4,991,348
Economic development	585,198	-	-	585,198
Children's services	956,812	-	-	956,812
General government operations	2,775,681	-	-	2,775,681
Lodge	229,339	-	-	229,339
Other purposes	581,735	-	-	581,735
Capital projects	-	-	2,628,025	2,628,025
Committed for:				
Debt service	-	557,024	-	557,024
Unassigned (deficit)	(25,512)	-	-	(25,512)
Total fund balances	17,290,021	557,024	2,628,025	20,475,070
Total liabilities, deferred inflows of resources and fund balances	\$ 20,717,052	\$ 1,699,527	\$ 2,654,192	\$ 25,070,771

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property and other local taxes	\$ 1,407,574	\$ 856,179	\$ -	\$ 2,263,753
Charges for services	4,049,902	-	168,702	4,218,604
Licenses and permits	43,131	-	-	43,131
Fines and forfeitures	236,529	-	-	236,529
Intergovernmental	7,189,104	259,062	-	7,448,166
Special assessments	201,478	174,472	-	375,950
Interest	133,652	-	1,699	135,351
Contributions and donations	8,249	-	-	8,249
Conveyance taxes	216,631	-	-	216,631
Other	719,849	17,069	-	736,918
Total revenues	<u>14,206,099</u>	<u>1,306,782</u>	<u>170,401</u>	<u>15,683,282</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	2,460,676	18,908	-	2,479,584
Judicial	1,123,411	-	204,613	1,328,024
Public safety	2,594,723	-	-	2,594,723
Public works	499,622	174,472	-	674,094
Health	3,065,656	-	-	3,065,656
Human services	1,840,208	-	-	1,840,208
Conservation and recreation	7,934	-	-	7,934
Capital outlay	-	-	565,683	565,683
Debt service:				
Principal retirement	27,665	684,147	-	711,812
Interest and fiscal charges	-	624,662	-	624,662
Total expenditures	<u>11,619,895</u>	<u>1,502,189</u>	<u>770,296</u>	<u>13,892,380</u>
Excess of revenues over (under) expenditures	<u>2,586,204</u>	<u>(195,407)</u>	<u>(599,895)</u>	<u>1,790,902</u>
Other financing sources (uses):				
Contributions to lodge	(297,168)	-	-	(297,168)
Transfers in	199,184	197,314	100,000	496,498
Transfers out	(1,007,050)	(92,415)	-	(1,099,465)
Note issuance	-	-	375,000	375,000
Total other financing sources (uses)	<u>(1,105,034)</u>	<u>104,899</u>	<u>475,000</u>	<u>(525,135)</u>
Net change in fund balance	1,481,170	(90,508)	(124,895)	1,265,767
Fund balances at beginning of year	<u>15,808,851</u>	<u>647,532</u>	<u>2,752,920</u>	<u>19,209,303</u>
Fund balances at end of year	<u>\$ 17,290,021</u>	<u>\$ 557,024</u>	<u>\$ 2,628,025</u>	<u>\$ 20,475,070</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	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	\$ 259,828	\$ 2,167,037	\$ 352,184	\$ 20,553	\$ 4,935	\$ 297,698
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	3,912	1,026	-	-	-	-
Special assessments	-	-	-	-	-	-
Due from other governments	-	19,453	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 263,740</u>	<u>\$ 2,187,516</u>	<u>\$ 352,184</u>	<u>\$ 20,553</u>	<u>\$ 4,935</u>	<u>\$ 297,698</u>
Liabilities:						
Accounts payable	\$ 1,039	\$ 20,209	\$ 5,371	\$ -	\$ -	\$ 3,873
Accrued wages and benefits	1,073	11,250	1,064	-	-	3,339
Due to other governments	2,236	8,726	14,764	-	-	515
Interfund loans payable	-	-	30,000	-	-	-
Total liabilities	<u>4,348</u>	<u>40,185</u>	<u>51,199</u>	<u>-</u>	<u>-</u>	<u>7,727</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	19,453	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>19,453</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	300,985	-	-	-
Judicial/public safety programs	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	2,127,878	-	-	-	289,971
Lodge	-	-	-	-	-	-
Other purposes	259,392	-	-	20,553	4,935	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>259,392</u>	<u>2,127,878</u>	<u>300,985</u>	<u>20,553</u>	<u>4,935</u>	<u>289,971</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 263,740</u>	<u>\$ 2,187,516</u>	<u>\$ 352,184</u>	<u>\$ 20,553</u>	<u>\$ 4,935</u>	<u>\$ 297,698</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
\$ 29,052	\$ 330,677	\$ 59,960	\$ 23,784	\$ 41,395	\$ 4,452,398	\$ 423,989	\$ 1,787,087
-	-	-	-	-	-	-	-
-	-	-	-	-	3,740	-	-
-	-	-	-	-	1,048,732	-	-
-	-	-	-	-	-	-	10,950
-	-	-	-	-	-	-	244,928
-	-	-	-	2,423	347,909	98	-
-	-	-	-	-	-	-	-
<u>\$ 29,052</u>	<u>\$ 330,677</u>	<u>\$ 59,960</u>	<u>\$ 23,784</u>	<u>\$ 43,818</u>	<u>\$ 5,852,779</u>	<u>\$ 424,087</u>	<u>\$ 2,042,965</u>
\$ -	\$ -	\$ -	\$ -	\$ 167	\$ 130,597	\$ 3,584	\$ 11,321
119	1,524	-	4,290	-	7,558	2,669	507
19	235	-	838	-	5,483	3,105	78
-	-	-	-	-	-	-	-
<u>138</u>	<u>1,759</u>	<u>-</u>	<u>5,128</u>	<u>167</u>	<u>143,638</u>	<u>9,358</u>	<u>11,906</u>
-	-	-	-	-	926,161	-	-
-	-	-	-	-	122,571	-	-
-	-	-	-	-	-	-	244,928
-	-	-	-	-	329,997	-	-
-	-	-	-	-	<u>1,378,729</u>	<u>-</u>	<u>244,928</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	4,330,412	-	-
-	-	-	-	-	-	-	-
-	-	-	18,656	43,651	-	414,729	1,786,131
-	-	-	-	-	-	-	-
28,914	328,918	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	59,960	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>28,914</u>	<u>328,918</u>	<u>59,960</u>	<u>18,656</u>	<u>43,651</u>	<u>4,330,412</u>	<u>414,729</u>	<u>1,786,131</u>
<u>\$ 29,052</u>	<u>\$ 330,677</u>	<u>\$ 59,960</u>	<u>\$ 23,784</u>	<u>\$ 43,818</u>	<u>\$ 5,852,779</u>	<u>\$ 424,087</u>	<u>\$ 2,042,965</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2016

	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	\$ 292,081	\$ 173,329	\$ 450,760	\$ 57,949	\$ 44,121	\$ 845,608
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	13,868	-	10,983	114	438	957
Special assessments	-	-	-	-	-	-
Due from other governments	-	1,010,625	-	316	484	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 305,949</u>	<u>\$ 1,183,954</u>	<u>\$ 461,743</u>	<u>\$ 58,379</u>	<u>\$ 45,043</u>	<u>\$ 846,565</u>
Liabilities:						
Accounts payable	\$ 10,573	\$ 22,783	\$ 3,823	\$ 315	\$ -	\$ 1,084
Accrued wages and benefits	728	1,021	964	-	-	5,517
Due to other governments	1,114	39,798	149	-	-	852
Interfund loans payable	-	-	-	-	-	-
Total liabilities	<u>12,415</u>	<u>63,602</u>	<u>4,936</u>	<u>315</u>	<u>-</u>	<u>7,453</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	975,242	-	316	484	-
Total deferred inflows of resources	<u>-</u>	<u>975,242</u>	<u>-</u>	<u>316</u>	<u>484</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	293,534	-	456,807	57,748	44,559	839,112
Economic development	-	145,110	-	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>293,534</u>	<u>145,110</u>	<u>456,807</u>	<u>57,748</u>	<u>44,559</u>	<u>839,112</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 305,949</u>	<u>\$ 1,183,954</u>	<u>\$ 461,743</u>	<u>\$ 58,379</u>	<u>\$ 45,043</u>	<u>\$ 846,565</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2016

	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	\$ 209,406	\$ 8,797	\$ 3,343	\$ 45,273	\$ 20,713	\$ 552,014
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	794	-	-	-	-	30
Special assessments	-	-	-	-	-	-
Due from other governments	-	-	8,221	-	-	493,493
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 210,200</u>	<u>\$ 8,797</u>	<u>\$ 11,564</u>	<u>\$ 45,273</u>	<u>\$ 20,713</u>	<u>\$ 1,045,537</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 103	\$ -	\$ -	\$ 18,314
Accrued wages and benefits	-	-	1,521	1,073	4,954	7,154
Due to other governments	-	-	235	166	766	1,106
Interfund loans payable	-	-	-	3,668	1,053	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,859</u>	<u>4,907</u>	<u>6,773</u>	<u>26,574</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	8,221	-	-	62,151
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>8,221</u>	<u>-</u>	<u>-</u>	<u>62,151</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	13,940	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	210,200	-	1,484	40,366	-	-
Economic development	-	-	-	-	-	-
Children's services	-	-	-	-	-	956,812
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	8,797	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>210,200</u>	<u>8,797</u>	<u>1,484</u>	<u>40,366</u>	<u>13,940</u>	<u>956,812</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 210,200</u>	<u>\$ 8,797</u>	<u>\$ 11,564</u>	<u>\$ 45,273</u>	<u>\$ 20,713</u>	<u>\$ 1,045,537</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
\$ 190,172	\$ 39,116	\$ 56,730	\$ 39,501	\$ 8,962	\$ 6,505	\$ 20	\$ 48,228
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
60,915	-	-	-	-	-	35,648	-
-	-	-	-	-	-	-	-
<u>\$ 251,087</u>	<u>\$ 39,116</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ 8,962</u>	<u>\$ 6,505</u>	<u>\$ 35,668</u>	<u>\$ 48,228</u>
\$ 40,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198
-	-	-	-	-	-	-	-
24,207	-	-	-	-	-	35,647	-
-	-	-	-	1,516	-	-	-
<u>64,546</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,516</u>	<u>-</u>	<u>35,647</u>	<u>198</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
16,500	-	-	-	-	-	-	-
<u>16,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	56,730	39,501	7,446	6,505	21	48,030
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
170,041	39,116	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>170,041</u>	<u>39,116</u>	<u>56,730</u>	<u>39,501</u>	<u>7,446</u>	<u>6,505</u>	<u>21</u>	<u>48,030</u>
\$ 251,087	\$ 39,116	\$ 56,730	\$ 39,501	\$ 8,962	\$ 6,505	\$ 35,668	\$ 48,228

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2016

	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	\$ 20,102	\$ 192,138	\$ 181,306	\$ -	\$ 91,648	\$ 200
Cash with fiscal agents	-	-	-	204,339	-	-
Cash in segregated accounts	-	-	262,813	-	-	-
Receivables:						
Property taxes	-	-	-	25,000	-	-
Accounts	-	-	3,548	-	1,813	-
Special assessments	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Loans receivable	-	-	2,272,200	-	-	-
Total assets	<u>\$ 20,102</u>	<u>\$ 192,138</u>	<u>\$ 2,719,867</u>	<u>\$ 229,339</u>	<u>\$ 93,461</u>	<u>\$ 200</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 4,480	\$ -	\$ -	\$ -
Accrued wages and benefits	-	329	3,099	-	273	-
Due to other governments	-	51	-	-	1,858	-
Interfund loans payable	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>380</u>	<u>7,579</u>	<u>-</u>	<u>2,131</u>	<u>-</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	2,272,200	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	20,102	191,758	-	-	91,330	200
Economic development	-	-	440,088	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	229,339	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>20,102</u>	<u>191,758</u>	<u>2,712,288</u>	<u>229,339</u>	<u>91,330</u>	<u>200</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 20,102</u>	<u>\$ 192,138</u>	<u>\$ 2,719,867</u>	<u>\$ 229,339</u>	<u>\$ 93,461</u>	<u>\$ 200</u>

Clerk of Court OVI/IDIAM	SMART Grant	County Transportation	PIIG	Juvenile Drug Court	MHRS Drug Court Grant	OMAS Drug Court Grant	Total Nonmajor Special Revenue Funds
\$ 1,164	\$ 59,063	\$ 4,829	\$ 29,586	\$ 12,630	\$ 25,302	\$ 22,988	\$ 14,554,037
-	-	-	-	-	-	-	204,339
-	-	-	-	-	-	-	266,553
-	-	-	-	-	-	-	1,073,732
11	-	-	-	-	-	-	60,854
-	-	-	-	-	-	-	244,928
-	-	-	-	-	-	32,917	2,040,409
-	-	-	-	-	-	-	2,272,200
<u>\$ 1,175</u>	<u>\$ 59,063</u>	<u>\$ 4,829</u>	<u>\$ 29,586</u>	<u>\$ 12,630</u>	<u>\$ 25,302</u>	<u>\$ 55,905</u>	<u>\$ 20,717,052</u>
\$ -	\$ 59,063	\$ -	\$ 2,530	\$ 1,240	\$ -	\$ -	\$ 351,437
-	-	-	928	-	760	321	83,410
-	-	-	143	-	117	50	195,146
-	-	12,000	-	-	42,766	-	91,003
-	59,063	12,000	3,601	1,240	43,643	371	720,996
-	-	-	-	-	-	-	926,161
-	-	-	-	-	-	-	122,571
-	-	-	-	-	-	-	244,928
11	-	-	-	-	-	-	1,412,375
11	-	-	-	-	-	-	2,706,035
-	-	-	-	-	-	-	2,272,200
-	-	-	-	-	-	-	4,622,214
-	-	-	-	-	-	-	301,006
1,164	-	-	25,985	11,390	-	55,534	4,991,348
-	-	-	-	-	-	-	585,198
-	-	-	-	-	-	-	956,812
-	-	-	-	-	-	-	2,775,681
-	-	-	-	-	-	-	229,339
-	-	-	-	-	-	-	581,735
-	-	(7,171)	-	-	(18,341)	-	(25,512)
1,164	-	(7,171)	25,985	11,390	(18,341)	55,534	17,290,021
<u>\$ 1,175</u>	<u>\$ 59,063</u>	<u>\$ 4,829</u>	<u>\$ 29,586</u>	<u>\$ 12,630</u>	<u>\$ 25,302</u>	<u>\$ 55,905</u>	<u>\$ 20,717,052</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016*

	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	\$ -	\$ 603	\$ -	\$ -	\$ -	\$ -
Charges for services	127,001	1,183,412	261,271	2,000	-	182,228
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	7,133	-	-	-	-	-
Intergovernmental	-	39,547	7,271	-	-	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	87	-	-
Contributions and donations	42	-	-	-	-	-
Conveyance taxes	-	216,631	-	-	-	-
Other	124	766	-	-	-	104,199
Total revenues	<u>134,300</u>	<u>1,440,959</u>	<u>268,542</u>	<u>2,087</u>	<u>-</u>	<u>286,427</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	1,185,854	-	-	-	226,456
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	164,620	-	234,803	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total expenditures	<u>164,620</u>	<u>1,185,854</u>	<u>234,803</u>	<u>-</u>	<u>-</u>	<u>226,456</u>
Excess of revenues over (under) expenditures	<u>(30,320)</u>	<u>255,105</u>	<u>33,739</u>	<u>2,087</u>	<u>-</u>	<u>59,971</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	(30,320)	255,105	33,739	2,087	-	59,971
Fund balances at beginning of year	<u>289,712</u>	<u>1,872,773</u>	<u>267,246</u>	<u>18,466</u>	<u>4,935</u>	<u>230,000</u>
Fund balances at end of year	<u>\$ 259,392</u>	<u>\$ 2,127,878</u>	<u>\$ 300,985</u>	<u>\$ 20,553</u>	<u>\$ 4,935</u>	<u>\$ 289,971</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,049,227	\$ -	\$ -
-	350,463	-	180,070	11,200	-	205,132	267,212
-	-	-	-	-	-	-	-
-	-	660	-	-	-	-	-
-	-	-	-	-	1,554,193	85,794	-
-	-	-	-	-	-	-	201,478
2,043	-	-	-	-	-	-	-
-	-	-	-	-	8,207	-	-
-	-	-	-	-	-	-	-
-	41,161	-	-	12,066	297,391	9,784	-
<u>2,043</u>	<u>391,624</u>	<u>660</u>	<u>180,070</u>	<u>23,266</u>	<u>2,909,018</u>	<u>300,710</u>	<u>468,690</u>
7,937	297,479	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	245,232	2,815	-	339,845	296,327
-	-	-	-	-	-	-	-
-	-	-	-	-	2,310,791	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>7,937</u>	<u>297,479</u>	<u>-</u>	<u>245,232</u>	<u>2,815</u>	<u>2,310,791</u>	<u>339,845</u>	<u>296,327</u>
(5,894)	94,145	660	(65,162)	20,451	598,227	(39,135)	172,363
-	-	-	-	-	-	-	-
-	-	-	63,658	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	<u>63,658</u>	-	-	-	-
(5,894)	94,145	660	(1,504)	20,451	598,227	(39,135)	172,363
<u>34,808</u>	<u>234,773</u>	<u>59,300</u>	<u>20,160</u>	<u>23,200</u>	<u>3,732,185</u>	<u>453,864</u>	<u>1,613,768</u>
<u>\$ 28,914</u>	<u>\$ 328,918</u>	<u>\$ 59,960</u>	<u>\$ 18,656</u>	<u>\$ 43,651</u>	<u>\$ 4,330,412</u>	<u>\$ 414,729</u>	<u>\$ 1,786,131</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, 2016

	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	2,860	-	129,864	-	-	419,652
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	155,970	-	-	3,284	6,209	-
Intergovernmental	-	439,063	-	3,659	8,564	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	8,152	32,889	-	-	-	14,199
Total revenues	<u>166,982</u>	<u>471,952</u>	<u>129,864</u>	<u>6,943</u>	<u>14,773</u>	<u>433,851</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	484,980	-	-	-	-
Judicial	156,375	-	118,587	1,003	4,011	625,656
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total expenditures	<u>156,375</u>	<u>484,980</u>	<u>118,587</u>	<u>1,003</u>	<u>4,011</u>	<u>625,656</u>
Excess of revenues over (under) expenditures	<u>10,607</u>	<u>(13,028)</u>	<u>11,277</u>	<u>5,940</u>	<u>10,762</u>	<u>(191,805)</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	28,800	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>28,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	10,607	(13,028)	40,077	5,940	10,762	(191,805)
Fund balances at beginning of year	<u>282,927</u>	<u>158,138</u>	<u>416,730</u>	<u>51,808</u>	<u>33,797</u>	<u>1,030,917</u>
Fund balances at end of year	<u>\$ 293,534</u>	<u>\$ 145,110</u>	<u>\$ 456,807</u>	<u>\$ 57,748</u>	<u>\$ 44,559</u>	<u>\$ 839,112</u>

<u>Juvenile Court Special Projects</u>	<u>Common Pleas Special Probation</u>	<u>Eastern Court Special Probation</u>	<u>Child Support</u>	<u>Probate Court Conduct of Business</u>	<u>Probate Dispute Resolution</u>	<u>VAWA Marriage License</u>	<u>Indigent Guardianship</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	14,170	94,864	550,608	527	-	18,811	10,920
-	-	-	-	-	-	-	-
23,205	-	-	-	-	27,202	-	-
-	-	-	1,471,639	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	93,208	-	-	-	-
<u>23,205</u>	<u>14,170</u>	<u>94,864</u>	<u>2,115,455</u>	<u>527</u>	<u>27,202</u>	<u>18,811</u>	<u>10,920</u>
-	-	-	-	-	-	-	-
29,659	7,984	123,293	-	990	25,993	-	11,200
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	18,828	-
-	-	-	1,760,446	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>29,659</u>	<u>7,984</u>	<u>123,293</u>	<u>1,760,446</u>	<u>990</u>	<u>25,993</u>	<u>18,828</u>	<u>11,200</u>
<u>(6,454)</u>	<u>6,186</u>	<u>(28,429)</u>	<u>355,009</u>	<u>(463)</u>	<u>1,209</u>	<u>(17)</u>	<u>(280)</u>
-	-	-	-	-	-	-	-
-	-	-	75,000	-	-	-	-
-	-	-	(551,522)	-	-	-	-
-	-	-	(476,522)	-	-	-	-
<u>(6,454)</u>	<u>6,186</u>	<u>(28,429)</u>	<u>(121,513)</u>	<u>(463)</u>	<u>1,209</u>	<u>(17)</u>	<u>(280)</u>
<u>25,392</u>	<u>14,027</u>	<u>161,645</u>	<u>399,375</u>	<u>2,077</u>	<u>53,506</u>	<u>13,809</u>	<u>5,429</u>
<u>\$ 18,938</u>	<u>\$ 20,213</u>	<u>\$ 133,216</u>	<u>\$ 277,862</u>	<u>\$ 1,614</u>	<u>\$ 54,715</u>	<u>\$ 13,792</u>	<u>\$ 5,149</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, 2016

	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	-	-	-	-	-	290
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	12,866	-	-	-	-	-
Intergovernmental	-	-	73,562	91,080	393,519	1,110,299
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	-	-	-	-	-	30
Total revenues	<u>12,866</u>	<u>-</u>	<u>73,562</u>	<u>91,080</u>	<u>393,519</u>	<u>1,110,619</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	112,134	67,730	414,878	613,404
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>112,134</u>	<u>67,730</u>	<u>414,878</u>	<u>613,404</u>
Excess of revenues over (under) expenditures	<u>12,866</u>	<u>-</u>	<u>(38,572)</u>	<u>23,350</u>	<u>(21,359)</u>	<u>497,215</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	17,242	-	-	-
Transfers out	-	-	-	-	-	(38)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>17,242</u>	<u>-</u>	<u>-</u>	<u>(38)</u>
Net change in fund balance	12,866	-	(21,330)	23,350	(21,359)	497,177
Fund balances at beginning of year	<u>197,334</u>	<u>8,797</u>	<u>22,814</u>	<u>17,016</u>	<u>35,299</u>	<u>459,635</u>
Fund balances at end of year	<u>\$ 210,200</u>	<u>\$ 8,797</u>	<u>\$ 1,484</u>	<u>\$ 40,366</u>	<u>\$ 13,940</u>	<u>\$ 956,812</u>

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
944,119	-	-	-	-	-	336,617	29,114
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	22,120	-	-	823	57	-	448
<u>944,119</u>	<u>22,120</u>	<u>-</u>	<u>-</u>	<u>823</u>	<u>57</u>	<u>336,617</u>	<u>29,562</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	16,954	-	-	-	-	-	28,907
499,622	-	-	-	-	-	-	-
-	-	-	-	-	-	336,614	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>499,622</u>	<u>16,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>336,614</u>	<u>28,907</u>
<u>444,497</u>	<u>5,166</u>	<u>-</u>	<u>-</u>	<u>823</u>	<u>57</u>	<u>3</u>	<u>655</u>
-	-	-	-	-	-	-	-
-	-	-	-	14,484	-	-	-
<u>(441,006)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(441,006)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,484</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,491	5,166	-	-	15,307	57	3	655
<u>166,550</u>	<u>33,950</u>	<u>56,730</u>	<u>39,501</u>	<u>(7,861)</u>	<u>6,448</u>	<u>18</u>	<u>47,375</u>
<u>\$ 170,041</u>	<u>\$ 39,116</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ 7,446</u>	<u>\$ 6,505</u>	<u>\$ 21</u>	<u>\$ 48,030</u>

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	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	\$ -	\$ -	\$ -	\$ 357,744	\$ -	\$ -
Charges for services	-	-	14,138	-	23,209	-
Licenses and permits	-	-	-	-	43,131	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental	38,112	101,608	-	-	-	50
Special assessments	-	-	-	-	-	-
Interest	-	-	131,519	3	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	27,635	-	54,747	-	-	-
Total revenues	<u>65,747</u>	<u>101,608</u>	<u>200,404</u>	<u>357,747</u>	<u>66,340</u>	<u>50</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	236,451	-	-	-
Judicial	-	-	-	-	-	-
Public safety	62,260	-	-	-	38,928	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	79,762	-	-	-	-
Conservation and recreation	-	-	-	7,934	-	-
Debt service:						
Principal retirement	-	-	27,665	-	-	-
Total expenditures	<u>62,260</u>	<u>79,762</u>	<u>264,116</u>	<u>7,934</u>	<u>38,928</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>3,487</u>	<u>21,846</u>	<u>(63,712)</u>	<u>349,813</u>	<u>27,412</u>	<u>50</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	(297,168)	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(297,168)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	3,487	21,846	(63,712)	52,645	27,412	50
Fund balances at beginning of year	<u>16,615</u>	<u>169,912</u>	<u>2,776,000</u>	<u>176,694</u>	<u>63,918</u>	<u>150</u>
Fund balances at end of year	<u>\$ 20,102</u>	<u>\$ 191,758</u>	<u>\$ 2,712,288</u>	<u>\$ 229,339</u>	<u>\$ 91,330</u>	<u>\$ 200</u>

Clerk of Court OVI/IDIAM	SMART Grant	County Transportation	PIIG	Juvenile Drug Court	MHRS Drug Court Grant	OMAS Drug Court Grant	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,407,574
-	-	-	-	-	-	-	4,049,902
-	-	-	-	-	-	-	43,131
-	-	-	-	-	-	-	236,529
714	204,750	23,494	75,192	30,000	28,393	98,751	7,189,104
-	-	-	-	-	-	-	201,478
-	-	-	-	-	-	-	133,652
-	-	-	-	-	-	-	8,249
-	-	-	-	-	-	-	216,631
-	-	-	-	50	-	-	719,849
<u>714</u>	<u>204,750</u>	<u>23,494</u>	<u>75,192</u>	<u>30,050</u>	<u>28,393</u>	<u>98,751</u>	<u>14,206,099</u>
-	-	21,519	-	-	-	-	2,460,676
-	-	-	-	18,660	-	-	1,123,411
-	216,563	-	63,279	-	46,734	28,733	2,594,723
-	-	-	-	-	-	-	499,622
-	-	-	-	-	-	-	3,065,656
-	-	-	-	-	-	-	1,840,208
-	-	-	-	-	-	-	7,934
-	-	-	-	-	-	-	27,665
<u>-</u>	<u>216,563</u>	<u>21,519</u>	<u>63,279</u>	<u>18,660</u>	<u>46,734</u>	<u>28,733</u>	<u>11,619,895</u>
<u>714</u>	<u>(11,813)</u>	<u>1,975</u>	<u>11,913</u>	<u>11,390</u>	<u>(18,341)</u>	<u>70,018</u>	<u>2,586,204</u>
-	-	-	-	-	-	-	(297,168)
-	-	-	-	-	-	-	199,184
-	-	-	-	-	-	(14,484)	(1,007,050)
-	-	-	-	-	-	(14,484)	(1,105,034)
<u>714</u>	<u>(11,813)</u>	<u>1,975</u>	<u>11,913</u>	<u>11,390</u>	<u>(18,341)</u>	<u>55,534</u>	<u>1,481,170</u>
<u>450</u>	<u>11,813</u>	<u>(9,146)</u>	<u>14,072</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,808,851</u>
<u>\$ 1,164</u>	<u>\$ -</u>	<u>\$ (7,171)</u>	<u>\$ 25,985</u>	<u>\$ 11,390</u>	<u>\$ (18,341)</u>	<u>\$ 55,534</u>	<u>\$ 17,290,021</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2016

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Assets:			
Equity in pooled cash and cash equivalents	\$ 164,495	\$ 392,529	\$ 557,024
Receivables:			
Property taxes	962,875	-	962,875
Special assessments	-	119,026	119,026
Due from other governments	60,602	-	60,602
Total assets	<u>\$ 1,187,972</u>	<u>\$ 511,555</u>	<u>\$ 1,699,527</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	\$ 838,753	\$ -	\$ 838,753
Delinquent property tax revenue not available	124,122	-	124,122
Special assessments revenue not available	-	119,026	119,026
Intergovernmental revenue not available	60,602	-	60,602
Total deferred inflows of resources	<u>1,023,477</u>	<u>119,026</u>	<u>1,142,503</u>
Fund balances:			
Committed for:			
Debt service	<u>164,495</u>	<u>392,529</u>	<u>557,024</u>
Total fund balances	<u>164,495</u>	<u>392,529</u>	<u>557,024</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,187,972</u>	<u>\$ 511,555</u>	<u>\$ 1,699,527</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2016

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Revenues:			
Property and other local taxes	\$ 856,179	\$ -	\$ 856,179
Intergovernmental	259,062	-	259,062
Special assessments	-	174,472	174,472
Other	17,069	-	17,069
Total revenues	<u>1,132,310</u>	<u>174,472</u>	<u>1,306,782</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	18,908	-	18,908
Public works	-	174,472	174,472
Debt service:			
Principal retirement	680,000	4,147	684,147
Interest and fiscal charges	620,231	4,431	624,662
Total expenditures	<u>1,319,139</u>	<u>183,050</u>	<u>1,502,189</u>
Excess of revenues over (under) expenditures	<u>(186,829)</u>	<u>(8,578)</u>	<u>(195,407)</u>
Other financing sources (uses):			
Transfers in	197,314	-	197,314
Transfers out	-	(92,415)	(92,415)
Total other financing sources (uses)	<u>197,314</u>	<u>(92,415)</u>	<u>104,899</u>
Net change in fund balance	10,485	(100,993)	(90,508)
Fund balances at beginning of year	<u>154,010</u>	<u>493,522</u>	<u>647,532</u>
Fund balances at end of year	<u>\$ 164,495</u>	<u>\$ 392,529</u>	<u>\$ 557,024</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 681,369	\$ 1,691,488	\$ 272,949	\$ 2,645,806
Receivables:				
Accounts	-	-	8,386	8,386
Total assets	<u>\$ 681,369</u>	<u>\$ 1,691,488</u>	<u>\$ 281,335</u>	<u>\$ 2,654,192</u>
Liabilities:				
Accounts payable	\$ 17,864	\$ -	\$ 63	\$ 17,927
Accrued wages and benefits	-	-	1,767	1,767
Due to other governments	-	-	273	273
Interfund loans payable	-	-	6,200	6,200
Total liabilities	<u>17,864</u>	<u>-</u>	<u>8,303</u>	<u>26,167</u>
Fund balances:				
Restricted for:				
Capital projects	<u>663,505</u>	<u>1,691,488</u>	<u>273,032</u>	<u>2,628,025</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 681,369</u>	<u>\$ 1,691,488</u>	<u>\$ 281,335</u>	<u>\$ 2,654,192</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2016

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Revenues:				
Charges for services	\$ -	\$ -	\$ 168,702	\$ 168,702
Interest	253	1,446	-	1,699
Total revenues	<u>253</u>	<u>1,446</u>	<u>168,702</u>	<u>170,401</u>
Expenditures:				
Current:				
General government:				
Judicial	-	-	204,613	204,613
Capital outlay	565,683	-	-	565,683
Total expenditures	<u>565,683</u>	<u>-</u>	<u>204,613</u>	<u>770,296</u>
Excess of revenues over (under) expenditures	<u>(565,430)</u>	<u>1,446</u>	<u>(35,911)</u>	<u>(599,895)</u>
Other financing sources:				
Transfers in	100,000	-	-	100,000
Note issuance	375,000	-	-	375,000
<i>Total Financing Sources (Uses)</i>	<u>475,000</u>	<u>-</u>	<u>-</u>	<u>475,000</u>
Net change in fund balance	(90,430)	1,446	(35,911)	(124,895)
Fund balances at beginning of year	<u>753,935</u>	<u>1,690,042</u>	<u>308,943</u>	<u>2,752,920</u>
Fund balances at end of year	<u>\$ 663,505</u>	<u>\$ 1,691,488</u>	<u>\$ 273,032</u>	<u>\$ 2,628,025</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 3,024,800	\$ 3,051,703	\$ 3,055,856	\$ 4,153
Permissive Sales Taxes	10,500,000	10,777,149	10,835,143	57,994
Charges for Services	2,907,835	2,919,437	2,923,691	4,254
Licenses and Permits	44,800	44,700	140,895	96,195
Fines and Forfeitures	401,000	401,000	371,630	(29,370)
Intergovernmental	2,888,068	2,952,920	3,124,782	171,862
Interest	385,500	435,500	444,816	9,316
Conveyance Taxes	380,000	400,000	437,058	37,058
Other	176,350	161,350	413,134	251,784
Total Revenues	20,708,353	21,143,759	21,747,005	603,246
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	485,202	489,662	488,757	905
Fringe Benefits	159,012	162,541	162,270	271
Materials and Supplies	4,000	3,606	3,129	477
Contractual Services	131,909	147,909	145,301	2,608
Other	80,000	134,219	120,505	13,714
Total Commissioners Office	860,123	937,937	919,962	17,975
Data Board				
Personal Services	123,951	131,362	131,361	1
Fringe Benefits	37,073	39,027	38,871	156
Materials and Supplies	500	7,466	7,466	-
Contractual Services	58,800	71,099	68,350	2,749
Total Data Board	220,324	248,954	246,048	2,906
Auditor's Office				
Personal Services	247,365	253,166	253,164	2
Fringe Benefits	94,355	95,103	94,390	713
Materials and Supplies	4,880	5,404	5,355	49
Contractual Services	850	871	865	6
Total Auditor's Office	347,450	354,544	353,774	770
County Treasurer's Office				
Personal Services	129,998	129,998	129,638	360
Fringe Benefits	67,257	67,257	66,844	413
Materials and Supplies	5,500	5,397	4,424	973
Contractual Services	79,550	80,271	77,176	3,095
Total County Treasurer's Office	282,305	282,923	278,082	4,841

(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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney				
Personal Services	1,046,893	1,051,461	1,051,460	1
Fringe Benefits	324,407	319,839	318,963	876
Contractual Services	12,600	14,100	14,100	-
Other	57,852	57,852	57,852	-
Total Prosecuting Attorney	1,441,752	1,443,252	1,442,375	877
County Planning Commission				
Personal Services	70,308	72,512	72,511	1
Fringe Benefits	32,953	34,934	34,162	772
Materials and Supplies	1,100	1,122	327	795
Contractual Services	2,650	1,641	1,525	116
Total County Planning Commission	107,011	110,209	108,525	1,684
County Purchasing Department				
Materials and Supplies	395,000	396,881	319,736	77,145
Total County Purchasing Department	395,000	396,881	319,736	77,145
Board of Elections				
Personal Services	391,376	442,049	409,605	32,444
Fringe Benefits	180,156	194,292	183,583	10,709
Materials and Supplies	121,150	160,371	95,334	65,037
Contractual Services	204,100	269,189	237,054	32,135
Other	3,218	-	-	-
Total Board of Elections	900,000	1,065,901	925,576	140,325
Maintenance and Operations				
Personal Services	131,103	129,439	120,001	9,438
Fringe Benefits	53,867	53,867	48,633	5,234
Materials and Supplies	50,000	47,882	38,630	9,252
Contractual Services	570,000	670,216	654,167	16,049
Total Maintenance and Operations	804,970	901,404	861,431	39,973
County Recorder				
Personal Services	176,833	182,865	182,864	1
Fringe Benefits	91,655	93,301	92,661	640
Materials and Supplies	3,500	4,821	3,420	1,401
Contractual Services	2,290	2,290	2,289	1
Other	3,900	6,100	4,871	1,229
Total County Recorder	278,178	289,377	286,105	3,272
Lodging Tax Office				
Personal Services	33,010	33,010	33,010	-
Fringe Benefits	18,031	18,031	17,550	481
Materials and Supplies	-	100	90	10
Total Lodging Tax Office	51,041	51,141	50,650	491

(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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Expenses				
Personal Services	4,800	4,800	3,788	1,012
Fringe Benefits	2,240	2,315	2,159	156
Materials and Supplies	-	188	188	-
Contractual Services	350,000	406,489	387,375	19,114
Other	28,100	64,812	43,206	21,606
Total Other Expenses	<u>385,140</u>	<u>478,604</u>	<u>436,716</u>	<u>41,888</u>
Recorder's Micrographic				
Materials and Supplies	3,200	3,200	-	3,200
Contractual Services	51,800	51,947	50,054	1,893
Total Recorder's Micrographic	<u>55,000</u>	<u>55,147</u>	<u>50,054</u>	<u>5,093</u>
County Wide Audit				
Contractual Services	133,000	136,177	132,216	3,961
Total County Wide Audit	<u>133,000</u>	<u>136,177</u>	<u>132,216</u>	<u>3,961</u>
Group and Liability Insurance				
Contractual Services	415,000	405,000	399,938	5,062
Total Group and Liability Insurance	<u>415,000</u>	<u>405,000</u>	<u>399,938</u>	<u>5,062</u>
Total General Government- Legislative and Executive	<u>6,676,294</u>	<u>7,157,451</u>	<u>6,811,188</u>	<u>346,263</u>
General Government:				
Judicial				
Court of Appeals				
Contractual Services	71,308	71,308	71,308	-
Total Court of Appeals	<u>71,308</u>	<u>71,308</u>	<u>71,308</u>	<u>-</u>
Common Pleas Court				
Personal Services	832,001	831,274	811,615	19,659
Fringe Benefits	285,795	280,303	275,916	4,387
Materials and Supplies	15,500	19,588	19,588	-
Contractual Services	97,986	116,257	116,155	102
Total Common Pleas Court	<u>1,231,282</u>	<u>1,247,422</u>	<u>1,223,274</u>	<u>24,148</u>
Common Pleas Jury Commission				
Personal Services	33,759	33,759	33,759	-
Fringe Benefits	17,618	17,618	17,507	111
Materials and Supplies	3,500	3,272	3,272	-
Contractual Services	2,400	2,628	2,628	-
Total Common Pleas Jury Commission	<u>57,277</u>	<u>57,277</u>	<u>57,166</u>	<u>111</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Juvenile Court				
Personal Services	477,013	484,201	468,096	16,105
Fringe Benefits	150,661	151,961	144,791	7,170
Materials and Supplies	8,000	9,115	8,173	942
Contractual Services	45,500	70,203	64,286	5,917
Total Juvenile Court	681,174	715,480	685,346	30,134
Probate Court				
Personal Services	233,763	242,902	233,848	9,054
Fringe Benefits	91,853	91,853	91,578	275
Materials and Supplies	2,500	2,823	2,052	771
Contractual Services	6,500	6,851	4,277	2,574
Total Probate Court	334,616	344,429	331,755	12,674
Clerk of Courts				
Personal Services	419,957	419,957	416,708	3,249
Fringe Benefits	172,574	172,574	169,684	2,890
Materials and Supplies	28,000	86,484	86,157	327
Contractual Services	28,500	38,500	36,239	2,261
Total Clerk of Courts	649,031	717,515	708,788	8,727
Eastern County Court				
Personal Services	186,001	189,105	189,105	-
Fringe Benefits	82,750	101,009	95,850	5,159
Materials and Supplies	2,500	2,549	1,757	792
Contractual Services	3,900	9,675	7,843	1,832
Total Eastern County Court	275,151	302,338	294,555	7,783
Western County Court				
Personal Services	216,837	225,822	225,821	1
Fringe Benefits	83,568	85,557	85,499	58
Materials and Supplies	2,500	5,818	5,807	11
Contractual Services	6,225	8,944	8,373	571
Total Western County Court	309,130	326,141	325,500	641
Ashtabula Municipal Court				
Personal Services	105,230	105,167	103,111	2,056
Fringe Benefits	47,853	47,916	32,196	15,720
Contractual Services	100	100	-	100
Total Ashtabula Municipal Court	153,183	153,183	135,307	17,876
Conneaut Municipal Court				
Personal Services	70,768	78,956	75,104	3,852
Fringe Benefits	33,767	36,099	36,079	20
Contractual Services	500	500	-	500
Total Conneaut Municipal Court	105,035	115,555	111,183	4,372

(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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Attorney Fees Public Defender				
Contractual Services	1,105,000	1,248,000	1,241,617	6,383
Total Attorney Fees Public Defender	1,105,000	1,248,000	1,241,617	6,383
Total General Government - Judicial	4,972,187	5,298,648	5,185,799	112,849
Public Safety:				
Adult Probation				
Personal Services	40,513	49,156	49,155	1
Fringe Benefits	22,430	33,119	33,076	43
Materials and Supplies	1,000	1,150	1,150	-
Contractual Services	3,500	3,463	3,463	-
Total Adult Probation	67,443	86,888	86,844	44
Coroner				
Personal Services	187,081	187,081	181,230	5,851
Fringe Benefits	64,433	65,644	64,583	1,061
Materials and Supplies	4,000	7,737	7,406	331
Contractual Services	71,449	96,599	89,173	7,426
Total Coroner	326,963	357,061	342,392	14,669
Sheriff Department				
Personal Services	3,820,782	3,926,520	3,916,185	10,335
Fringe Benefits	1,418,315	1,415,735	1,410,908	4,827
Materials and Supplies	370,000	419,722	418,842	880
Contractual Services	192,585	218,667	214,593	4,074
Other	44,000	77,451	77,447	4
Total Sheriff Department	5,845,682	6,058,095	6,037,975	20,120
Building Regulations Department				
Personal Services	246,668	245,332	245,169	163
Fringe Benefits	92,889	99,921	99,291	630
Materials and Supplies	3,500	66,212	66,195	17
Contractual Services	56,700	119,212	117,866	1,346
Total Building Regulations Department	399,757	530,677	528,521	2,156
Detention Center				
Personal Services	436,982	445,074	419,118	25,956
Fringe Benefits	134,912	144,112	138,835	5,277
Materials and Supplies	55,000	60,003	56,158	3,845
Contractual Services	135,100	152,517	136,439	16,078
Total Detention Center	761,994	801,706	750,550	51,156
Total Public Safety	7,401,839	7,834,427	7,746,282	88,145

(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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Works:				
Commissioners Risk Management				
Personal Services	42,079	44,055	44,055	-
Fringe Benefits	16,724	17,030	16,996	34
Materials and Supplies	2,000	2,000	965	1,035
Contractual Services	<u>32,255</u>	<u>34,947</u>	<u>31,357</u>	<u>3,590</u>
Total Commissioners Risk Management	<u>93,058</u>	<u>98,032</u>	<u>93,373</u>	<u>4,659</u>
Total Public Works	<u>93,058</u>	<u>98,032</u>	<u>93,373</u>	<u>4,659</u>
Health:				
Tuberculosis Clinic and Care				
Contractual Services	<u>7,500</u>	<u>7,539</u>	<u>6,736</u>	<u>803</u>
Total Tuberculosis Clinic and Care	<u>7,500</u>	<u>7,539</u>	<u>6,736</u>	<u>803</u>
Registration Vital Statistics				
Other	<u>1,500</u>	<u>1,500</u>	<u>1,299</u>	<u>201</u>
Total Registration Vital Statistics	<u>1,500</u>	<u>1,500</u>	<u>1,299</u>	<u>201</u>
Other Health Department				
Contractual Services	<u>182,702</u>	<u>146,211</u>	<u>114,009</u>	<u>32,202</u>
Total Other Health Department	<u>182,702</u>	<u>146,211</u>	<u>114,009</u>	<u>32,202</u>
Total Health	<u>191,702</u>	<u>155,250</u>	<u>122,044</u>	<u>33,206</u>
Human Services:				
Veterans Service Commission				
Materials and Supplies	4,000	8,000	4,444	3,556
Contractual Services	10,000	10,000	3,950	6,050
Other	<u>9,000</u>	<u>9,000</u>	<u>8,741</u>	<u>259</u>
Total Veterans Service Commission	<u>23,000</u>	<u>27,000</u>	<u>17,135</u>	<u>9,865</u>
Veterans Service				
Personal Services	273,000	273,000	229,117	43,883
Fringe Benefits	123,450	123,465	82,446	41,019
Materials and Supplies	46,750	47,059	35,325	11,734
Contractual Services	225,403	224,997	125,053	99,944
Other	<u>226,000</u>	<u>236,542</u>	<u>84,121</u>	<u>152,421</u>
Total Veterans Service	<u>894,603</u>	<u>905,063</u>	<u>556,062</u>	<u>349,001</u>
County Humane Society				
Contractual Services	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total County Humane Society	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
County Allocation				
Contractual Services	338,665	347,132	347,131	1
Total County Allocation	338,665	347,132	347,131	1
Total Human Services	1,259,268	1,282,195	923,328	358,867
Conservation and Recreation				
Agriculture Department				
Contractual Services	257,500	258,352	258,350	2
Total Agriculture Department	257,500	258,352	258,350	2
Total Conservation and Recreation	257,500	258,352	258,350	2
<i>Total Expenditures</i>	<u>20,851,848</u>	<u>22,084,355</u>	<u>21,140,364</u>	<u>943,991</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(143,495)</u>	<u>(940,596)</u>	<u>606,641</u>	<u>1,547,237</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	-	-	90,646	90,646
Advances In	-	-	20,784	20,784
Advances Out	-	(278,066)	(204,066)	74,000
Transfer In	232,000	232,000	631,124	399,124
Transfer Out	(925,000)	(1,143,333)	(1,097,087)	46,246
<i>Total Other Financing Sources (Uses)</i>	<u>(693,000)</u>	<u>(1,189,399)</u>	<u>(558,599)</u>	<u>630,800</u>
<i>Net Change in Fund Balance</i>	(836,495)	(2,129,995)	48,042	2,178,037
<i>Fund Balance Beginning of Year</i>	4,357,903	4,357,903	4,357,903	-
Prior Year Encumbrances Appropriated	305,253	305,253	305,253	-
<i>Fund Balance End of Year</i>	<u>\$ 3,826,661</u>	<u>\$ 2,533,161</u>	<u>\$ 4,711,198</u>	<u>\$ 2,178,037</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 375,000	\$ 375,000	\$ 542,429	\$ 167,429
Fines and Forfeitures	65,000	65,000	55,168	(9,832)
Intergovernmental	5,970,000	5,970,000	5,869,748	(100,252)
Interest	7,000	7,000	10,547	3,547
Other	<u>35,000</u>	<u>35,000</u>	<u>19,629</u>	<u>(15,371)</u>
<i>Total Revenues</i>	<u>6,452,000</u>	<u>6,452,000</u>	<u>6,497,521</u>	<u>45,521</u>
Expenditures				
Current:				
Public Works:				
Roads				
Personal Services	1,310,000	1,310,000	1,295,767	14,233
Fringe Benefits	502,400	502,400	488,621	13,779
Materials and Supplies	1,990,000	2,039,589	1,685,530	354,059
Contractual Services	<u>886,800</u>	<u>948,679</u>	<u>796,107</u>	<u>152,572</u>
Total Roads	<u>4,689,200</u>	<u>4,800,668</u>	<u>4,266,025</u>	<u>534,643</u>
Bridges and Culverts				
Personal Services	462,000	469,500	443,682	25,818
Fringe Benefits	184,050	196,750	190,636	6,114
Materials and Supplies	310,000	217,793	136,806	80,987
Contractual Services	<u>402,000</u>	<u>402,000</u>	<u>348,745</u>	<u>53,255</u>
Total Bridges and Culverts	<u>1,358,050</u>	<u>1,286,043</u>	<u>1,119,869</u>	<u>166,174</u>
Engineer				
Personal Services	788,394	808,394	807,141	1,253
Fringe Benefits	<u>258,968</u>	<u>266,468</u>	<u>259,396</u>	<u>7,072</u>
Total Engineer	<u>1,047,362</u>	<u>1,074,862</u>	<u>1,066,537</u>	<u>8,325</u>
Total Public Works	7,094,612	7,161,573	6,452,431	709,142
<i>Total Expenditures</i>	<u>7,094,612</u>	<u>7,161,573</u>	<u>6,452,431</u>	<u>709,142</u>
<i>Net Change in Fund Balance</i>	(642,612)	(709,573)	45,090	754,663
<i>Fund Balance Beginning of Year</i>	2,350,559	2,350,559	2,350,559	-
Prior Year Encumbrances Appropriated	<u>86,215</u>	<u>86,215</u>	<u>86,215</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,794,162</u>	<u>\$ 1,727,201</u>	<u>\$ 2,481,864</u>	<u>\$ 754,663</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 1,540,000	\$ 1,540,000	\$ 1,700,251	\$ 160,251
Charges for Services	48,000	48,000	3,197	(44,803)
Intergovernmental	9,030,512	9,030,512	7,679,970	(1,350,542)
Contributions & Donations	1,000	1,000	5,357	4,357
Other	231,500	231,500	120,328	(111,172)
<i>Total Revenues</i>	<u>10,851,012</u>	<u>10,851,012</u>	<u>9,509,103</u>	<u>(1,341,909)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	4,050,000	3,455,000	3,394,258	60,742
Fringe Benefits	1,604,500	1,607,500	1,304,154	303,346
Materials and Supplies	178,700	181,716	146,623	35,093
Contractual Services	6,324,136	7,307,929	7,145,014	162,915
Other	61,000	41,000	29,614	11,386
<i>Total Expenditures</i>	<u>12,218,336</u>	<u>12,593,145</u>	<u>12,019,663</u>	<u>573,482</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,367,324)</u>	<u>(1,742,133)</u>	<u>(2,510,560)</u>	<u>(768,427)</u>
Other Financing Sources (Uses)				
Transfers In	1,500,000	1,500,000	992,528	(507,472)
Transfers Out	(1,000)	(1,000)	-	1,000
<i>Total Other Financing Sources (Uses)</i>	<u>1,499,000</u>	<u>1,499,000</u>	<u>992,528</u>	<u>(506,472)</u>
<i>Net Change in Fund Balance</i>	131,676	(243,133)	(1,518,032)	(1,274,899)
<i>Fund Balance Beginning of Year</i>	391,631	391,631	391,631	-
Prior Year Encumbrances Appropriated	891,155	891,155	891,155	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,414,462</u>	<u>\$ 1,039,653</u>	<u>\$ (235,246)</u>	<u>\$ (1,274,899)</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 3,415,000	\$ 3,490,000	\$ 3,548,470	\$ 58,470
Charges for Services	2,000	1,250	3,215	1,965
Intergovernmental	3,430,248	3,665,574	3,711,608	46,034
Contributions and Donations	1,000	1,000	2,186	1,186
Other	79,000	75,920	179,826	103,906
<i>Total Revenues</i>	<u>6,927,248</u>	<u>7,233,744</u>	<u>7,445,305</u>	<u>211,561</u>
Expenditures				
Current:				
Human Services:				
Personal Services	1,901,000	1,870,980	1,834,296	36,684
Fringe Benefits	842,820	837,844	786,986	50,858
Materials and Supplies	108,200	84,463	52,933	31,530
Contractual Services	4,018,900	4,354,300	4,269,094	85,206
Other	500	500	-	500
Total Human Services	<u>6,871,420</u>	<u>7,148,087</u>	<u>6,943,309</u>	<u>204,778</u>
Debt Service				
Principal Retirement	115,000	124,487	124,487	-
Interest and Fiscal Charges	10,000	10,815	9,596	1,219
Total Debt Service	<u>125,000</u>	<u>135,302</u>	<u>134,083</u>	<u>1,219</u>
<i>Total Expenditures</i>	<u>6,996,420</u>	<u>7,283,389</u>	<u>7,077,392</u>	<u>205,997</u>
<i>Net Change in Fund Balance</i>	(69,172)	(49,645)	367,913	417,558
<i>Fund Balance Beginning of Year</i>	2,028,713	2,028,713	2,028,713	-
Prior Year Encumbrances Appropriated	<u>11,930</u>	<u>11,930</u>	<u>11,930</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,971,471</u>	<u>\$ 1,990,998</u>	<u>\$ 2,408,556</u>	<u>\$ 417,558</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 6,030,000	\$ 6,030,000	\$ 6,200,032	\$ 170,032
Charges for Services	7,000	7,000	5,704	(1,296)
Intergovernmental	3,248,905	3,248,905	4,055,848	806,943
Other	<u>730,000</u>	<u>730,000</u>	<u>1,004,275</u>	<u>274,275</u>
<i>Total Revenues</i>	<u>10,015,905</u>	<u>10,015,905</u>	<u>11,265,859</u>	<u>1,249,954</u>
Expenditures				
Current:				
Health:				
Personal Services	5,931,000	5,931,000	5,584,018	346,982
Fringe Benefits	3,519,000	3,397,281	3,228,311	168,970
Materials and Supplies	510,000	679,637	567,022	112,615
Contractual Services	1,172,000	1,297,624	1,144,051	153,573
Other	<u>2,205,000</u>	<u>2,206,758</u>	<u>1,806,928</u>	<u>399,830</u>
<i>Total Expenditures</i>	<u>13,337,000</u>	<u>13,512,300</u>	<u>12,330,330</u>	<u>1,181,970</u>
<i>Net Change in Fund Balance</i>	(3,321,095)	(3,496,395)	(1,064,471)	2,431,924
<i>Fund Balance Beginning of Year</i>	6,973,649	6,973,649	6,973,649	-
Prior Year Encumbrances Appropriated	<u>238,787</u>	<u>238,787</u>	<u>238,787</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,891,341</u>	<u>\$ 3,716,041</u>	<u>\$ 6,147,965</u>	<u>\$ 2,431,924</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 3,035,725	\$ 3,119,725	\$ 2,853,460	\$ (266,265)
Intergovernmental	4,954,225	5,722,725	5,766,467	43,742
Interest	-	-	2	2
Other	414,200	414,200	377,252	(36,948)
<i>Total Revenues</i>	<u>8,404,150</u>	<u>9,256,650</u>	<u>8,997,181</u>	<u>(259,469)</u>
Human Services:				
Personal Services	3,794,800	3,975,800	3,942,059	33,741
Fringe Benefits	1,688,616	1,564,309	1,543,543	20,766
Materials and Supplies	990,000	1,110,215	1,101,438	8,777
Contractual Services	2,089,237	2,457,630	2,408,264	49,366
Other	5,500	5,500	2,409	3,091
<i>Total Expenditures</i>	<u>8,568,153</u>	<u>9,113,454</u>	<u>8,997,713</u>	<u>115,741</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(164,003)	143,196	(532)	(143,728)
Other Financing Sources (Uses)				
Transfers Out	<u>(199,500)</u>	<u>(197,314)</u>	<u>(197,314)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(363,503)	(54,118)	(197,846)	(143,728)
<i>Fund Balance Beginning of Year</i>	679,046	679,046	679,046	-
Prior Year Encumbrances Appropriated	<u>21,118</u>	<u>21,118</u>	<u>21,118</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 336,661</u>	<u>\$ 646,046</u>	<u>\$ 502,318</u>	<u>\$ (143,728)</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 100,000	\$ 100,000	\$ 123,281	\$ 23,281
Fines and Forfeitures	4,000	4,000	7,133	3,133
Contributions and Donations	-	-	42	42
Other	-	-	124	124
<i>Total Revenues</i>	<u>104,000</u>	<u>104,000</u>	<u>130,580</u>	<u>26,580</u>
Expenditures				
Current:				
Health				
Commissioner's Office				
Personal Services	33,900	35,570	35,570	-
Fringe Benefits	15,978	16,420	16,368	52
Materials and Supplies	1,100	1,485	1,231	254
Contractual Services	71,550	71,745	71,395	350
Other	9,600	9,187	8,728	459
Total Commissioner's Office	<u>132,128</u>	<u>134,407</u>	<u>133,292</u>	<u>1,115</u>
Auditor's Office				
Personal Services	15,000	18,775	18,047	728
Fringe Benefits	5,820	5,964	4,003	1,961
Materials and Supplies	12,000	13,932	13,764	168
Contractual Services	2,500	2,500	2,400	100
Other	100	100	59	41
Total Auditor's Office	<u>35,420</u>	<u>41,271</u>	<u>38,273</u>	<u>2,998</u>
<i>Total Expenditures</i>	<u>167,548</u>	<u>175,678</u>	<u>171,565</u>	<u>4,113</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(63,548)	(71,678)	(40,985)	30,693
Other Financing Sources (Uses)				
Transfer In	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>(70,000)</u>
<i>Net Change in Fund Balance</i>	6,452	(1,678)	(40,985)	(39,307)
<i>Fund Balance Beginning of Year</i>	287,330	287,330	287,330	-
Prior Year Encumbrances Appropriated	<u>6,695</u>	<u>6,695</u>	<u>6,695</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 300,477</u>	<u>\$ 292,347</u>	<u>\$ 253,040</u>	<u>\$ (39,307)</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ -	\$ -	\$ 603	\$ 603
Charges for Services	1,062,950	1,062,950	1,183,412	120,462
Intergovernmental	18,000	18,000	39,547	21,547
Conveyance Taxes	180,000	180,000	217,171	37,171
Other	-	-	766	766
	<u>-</u>	<u>-</u>	<u>766</u>	<u>766</u>
<i>Total Revenues</i>	<u>1,260,950</u>	<u>1,260,950</u>	<u>1,441,499</u>	<u>180,549</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	674,346	693,784	622,500	71,284
Fringe Benefits	275,853	280,549	253,017	27,532
Materials and Supplies	42,000	103,822	83,193	20,629
Contractual Services	547,831	547,508	225,683	321,825
	<u>547,831</u>	<u>547,508</u>	<u>225,683</u>	<u>321,825</u>
<i>Total Expenditures</i>	<u>1,540,030</u>	<u>1,625,663</u>	<u>1,184,393</u>	<u>441,270</u>
<i>Net Change in Fund Balance</i>	(279,080)	(364,713)	257,106	621,819
<i>Fund Balance Beginning of Year</i>	1,881,937	1,881,937	1,881,937	-
Prior Year Encumbrances Appropriated	<u>4,957</u>	<u>4,957</u>	<u>4,957</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,607,814</u></u>	<u><u>\$ 1,522,181</u></u>	<u><u>\$ 2,144,000</u></u>	<u><u>\$ 621,819</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 230,000	\$ 230,000	\$ 261,271	\$ 31,271
Intergovernmental	10,000	-	7,271	7,271
Other	-	-	-	-
<i>Total Revenues</i>	<u>240,000</u>	<u>230,000</u>	<u>268,542</u>	<u>38,542</u>
Expenditures				
Current:				
Health				
Personal Services	49,135	49,135	47,566	1,569
Fringe Benefits	16,445	16,345	14,484	1,861
Materials and Supplies	98,350	214,484	213,484	1,000
Contractual Services	300,150	141,509	140,308	1,201
Other	2,000	-	-	-
<i>Total Expenditures</i>	<u>466,080</u>	<u>421,473</u>	<u>415,842</u>	<u>5,631</u>
<i>Fund Balance Beginning of Year</i>	262,850	262,850	262,850	-
Prior Year Encumbrances Appropriated	<u>216,058</u>	<u>216,058</u>	<u>216,058</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 252,828</u>	<u>\$ 287,435</u>	<u>\$ 331,608</u>	<u>\$ 32,911</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ -	\$ -	\$ 2,000	\$ 2,000
Interest	-	-	75	75
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>2,075</u>	<u>2,075</u>
<i>Net Change in Fund Balance</i>	-	-	2,075	2,075
<i>Fund Balance Beginning of Year</i>	<u>18,463</u>	<u>18,463</u>	<u>18,463</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 18,463</u>	<u>\$ 18,463</u>	<u>\$ 20,538</u>	<u>\$ 2,075</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, 2016*

	<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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 110,000	\$ 110,000	\$ 182,228	\$ 72,228
Other	<u>36,000</u>	<u>224,000</u>	<u>104,199</u>	<u>(119,801)</u>
<i>Total Revenues</i>	<u>146,000</u>	<u>334,000</u>	<u>286,427</u>	<u>(47,573)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	114,096	212,704	157,322	55,382
Fringe Benefits	30,578	77,956	41,332	36,624
Materials and Supplies	4,000	20,000	2,219	17,781
Contractual Services	<u>29,400</u>	<u>29,400</u>	<u>24,890</u>	<u>4,510</u>
<i>Total Expenditures</i>	<u>178,074</u>	<u>340,060</u>	<u>225,763</u>	<u>114,297</u>
<i>Net Change in Fund Balance</i>	(32,074)	(6,060)	60,664	66,724
<i>Fund Balance Beginning of Year</i>	229,669	229,669	229,669	-
Prior Year Encumbrances Appropriated	<u>2,849</u>	<u>2,849</u>	<u>2,849</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 200,444</u>	<u>\$ 226,458</u>	<u>\$ 293,182</u>	<u>\$ 66,724</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 700	\$ 700	\$ 1,690	\$ 990
<i>Total Revenues</i>	<u>700</u>	<u>700</u>	<u>1,690</u>	<u>990</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	-	5,800	5,236	564
Fringe Benefits	-	2,791	2,563	228
Materials and Supplies	1,500	6,500	-	6,500
<i>Total Expenditures</i>	<u>1,500</u>	<u>15,091</u>	<u>7,799</u>	<u>7,292</u>
<i>Net Change in Fund Balance</i>	(800)	(14,391)	(6,109)	8,282
<i>Fund Balance Beginning of Year</i>	<u>34,690</u>	<u>34,690</u>	<u>34,690</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 33,890</u>	<u>\$ 20,299</u>	<u>\$ 28,581</u>	<u>\$ 8,282</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 263,000	\$ 286,175	\$ 350,463	\$ 64,288
Other	58,567	58,567	41,161	(17,406)
<i>Total Revenues</i>	<u>321,567</u>	<u>344,742</u>	<u>391,624</u>	<u>46,882</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	98,336	98,336	97,018	1,318
Fringe Benefits	52,791	52,291	45,323	6,968
Materials and Supplies	10,750	8,750	2,285	6,465
Contractual Services	157,700	170,776	168,242	2,534
Other	1,000	1,000	700	300
<i>Total Expenditures</i>	<u>320,577</u>	<u>331,153</u>	<u>313,568</u>	<u>17,585</u>
<i>Net Change in Fund Balance</i>	990	13,589	78,056	64,467
<i>Fund Balance Beginning of Year</i>	236,521	236,521	236,521	-
Prior Year Encumbrances Appropriated	664	664	664	-
<i>Fund Balance End of Year</i>	<u>\$ 238,175</u>	<u>\$ 250,774</u>	<u>\$ 315,241</u>	<u>\$ 64,467</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ -	\$ -	\$ 760	\$ 760
<i>Net Change in Fund Balance</i>	-	-	760	760
<i>Fund Balance Beginning of Year</i>	<u>59,200</u>	<u>59,200</u>	<u>59,200</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 59,200</u>	<u>\$ 59,200</u>	<u>\$ 59,960</u>	<u>\$ 760</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 113,500	\$ 180,500	\$ 200,981	\$ 20,481
<i>Total Revenues</i>	<u>113,500</u>	<u>180,500</u>	<u>200,981</u>	<u>20,481</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	121,282	204,400	203,722	678
Fringe Benefits	<u>58,251</u>	<u>38,832</u>	<u>38,818</u>	<u>14</u>
<i>Total Expenditures</i>	<u>179,533</u>	<u>243,232</u>	<u>242,540</u>	<u>692</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(66,033)	(62,732)	(41,559)	21,173
Other Financing Sources (Uses)				
Transfers In	<u>85,000</u>	<u>61,709</u>	<u>63,658</u>	<u>1,949</u>
<i>Net Change in Fund Balance</i>	18,967	(1,023)	22,099	23,122
<i>Fund Balance Beginning of Year</i>	<u>1,685</u>	<u>1,685</u>	<u>1,685</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 20,652</u>	<u>\$ 662</u>	<u>\$ 23,784</u>	<u>\$ 23,122</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 9,500	\$ 9,500	\$ 11,200	\$ 1,700
Other	<u>6,500</u>	<u>6,500</u>	<u>9,643</u>	<u>3,143</u>
<i>Total Revenues</i>	<u>16,000</u>	<u>16,000</u>	<u>20,843</u>	<u>4,843</u>
Expenditures				
Current:				
Public Safety:				
Materials and Supplies	5,000	5,000	2,023	2,977
Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>800</u>	<u>4,200</u>
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>2,823</u>	<u>7,177</u>
<i>Net Change in Fund Balance</i>	6,000	6,000	18,020	12,020
<i>Fund Balance Beginning of Year</i>	<u>23,200</u>	<u>23,200</u>	<u>23,200</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 29,200</u>	<u>\$ 29,200</u>	<u>\$ 41,220</u>	<u>\$ 12,020</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 532,000	\$ 532,000	\$ 1,020,151	\$ 488,151
Intergovernmental	1,843,133	1,843,133	1,600,163	(242,970)
Contributions and Donations	6,000	6,000	8,207	2,207
Other	190,000	190,000	329,015	139,015
<i>Total Revenues</i>	<u>2,571,133</u>	<u>2,571,133</u>	<u>2,957,536</u>	<u>386,403</u>
Expenditures				
Current:				
Health				
Personal Services	430,265	430,265	424,973	5,292
Fringe Benefits	127,541	118,541	104,954	13,587
Materials and Supplies	26,000	22,000	6,713	15,287
Contractual Services	2,239,754	2,259,001	1,814,476	444,525
<i>Total Expenditures</i>	<u>2,823,560</u>	<u>2,829,807</u>	<u>2,351,116</u>	<u>478,691</u>
<i>Net Change in Fund Balance</i>	(252,427)	(258,674)	606,420	865,094
<i>Fund Balance Beginning of Year</i>	3,729,473	3,729,473	3,729,473	-
Prior Year Encumbrances Appropriated	<u>20,662</u>	<u>20,662</u>	<u>20,662</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,497,708</u>	<u>\$ 3,491,461</u>	<u>\$ 4,356,555</u>	<u>\$ 865,094</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 192,106	\$ 192,106	\$ 205,132	\$ 13,026
Intergovernmental	135,000	135,000	85,794	(49,206)
Other	<u>12,500</u>	<u>12,500</u>	<u>9,686</u>	<u>(2,814)</u>
<i>Total Revenues</i>	<u>339,606</u>	<u>339,606</u>	<u>300,612</u>	<u>(38,994)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	175,000	175,000	147,158	27,842
Fringe Benefits	81,600	81,600	62,795	18,805
Materials and Supplies	92,000	92,000	77,643	14,357
Contractual Services	<u>133,000</u>	<u>133,000</u>	<u>70,000</u>	<u>63,000</u>
<i>Total Expenditures</i>	<u>481,600</u>	<u>481,600</u>	<u>357,596</u>	<u>124,004</u>
<i>Net Change in Fund Balance</i>	(141,994)	(141,994)	(56,984)	85,010
<i>Fund Balance Beginning of Year</i>	<u>459,940</u>	<u>459,940</u>	<u>459,940</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 317,946</u>	<u>\$ 317,946</u>	<u>\$ 402,956</u>	<u>\$ 85,010</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 220,000	\$ 220,000	\$ 267,212	\$ 47,212
Special Assessments	<u>200,000</u>	<u>200,000</u>	<u>201,478</u>	<u>1,478</u>
<i>Total Revenues</i>	<u>420,000</u>	<u>420,000</u>	<u>468,690</u>	<u>48,690</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	29,500	29,200	27,877	1,323
Fringe Benefits	32,570	32,870	20,344	12,526
Materials and Supplies	552,000	621,020	152,148	468,872
Contractual Services	<u>265,300</u>	<u>1,141,300</u>	<u>180,820</u>	<u>960,480</u>
<i>Total Expenditures</i>	<u>879,370</u>	<u>1,824,390</u>	<u>381,189</u>	<u>1,443,201</u>
<i>Net Change in Fund Balance</i>	(459,370)	(1,404,390)	87,501	1,491,891
<i>Fund Balance Beginning of Year</i>	1,586,388	1,586,388	1,586,388	-
Prior Year Encumbrances Appropriated	<u>73,355</u>	<u>73,355</u>	<u>73,355</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,200,373</u>	<u>\$ 255,353</u>	<u>\$ 1,747,244</u>	<u>\$ 1,491,891</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, 2016

	<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	\$ 2,870	\$ (2,130)
Fines & Forfeitures	177,100	177,100	164,792	(12,308)
Other	<u>5,000</u>	<u>5,000</u>	<u>8,236</u>	<u>3,236</u>
<i>Total Revenues</i>	<u>182,100</u>	<u>187,100</u>	<u>175,898</u>	<u>(11,202)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	37,277	37,277	37,157	120
Fringe Benefits	19,911	24,412	22,335	2,077
Materials and Supplies	112,557	117,527	102,140	15,387
Contractual Services	3,862	4,362	3,495	867
Other	<u>6,060</u>	<u>6,060</u>	<u>4,360</u>	<u>1,700</u>
<i>Total Expenditures</i>	<u>179,667</u>	<u>189,638</u>	<u>169,487</u>	<u>20,151</u>
<i>Net Change in Fund Balance</i>	2,433	(2,538)	6,411	8,949
<i>Fund Balance Beginning of Year</i>	<u>266,187</u>	<u>266,187</u>	<u>266,187</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 268,620</u>	<u>\$ 263,649</u>	<u>\$ 272,598</u>	<u>\$ 8,949</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,300,000	\$ 501,647	\$ 498,100	\$ (3,547)
Other	<u>70,200</u>	<u>31,576</u>	<u>37,658</u>	<u>6,082</u>
<i>Total Revenues</i>	<u>1,370,200</u>	<u>533,223</u>	<u>535,758</u>	<u>2,535</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	68,000	68,000	59,513	8,487
Fringe Benefits	26,710	26,710	20,708	6,002
Materials and Supplies	1,500	1,500	578	922
Contractual Services	<u>1,346,039</u>	<u>468,878</u>	<u>431,766</u>	<u>37,112</u>
<i>Total Expenditures</i>	<u>1,442,249</u>	<u>565,088</u>	<u>512,565</u>	<u>52,523</u>
<i>Net Change in Fund Balance</i>	(72,049)	(31,865)	23,193	55,058
<i>Fund Balance Beginning of Year</i>	112,723	112,723	112,723	-
Prior Year Encumbrances Appropriated	<u>13,823</u>	<u>13,823</u>	<u>13,823</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 54,497</u>	<u>\$ 94,681</u>	<u>\$ 149,739</u>	<u>\$ 55,058</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 148,000	\$ 148,000	\$ 133,959	\$ (14,041)
<i>Total Revenues</i>	<u>148,000</u>	<u>148,000</u>	<u>133,959</u>	<u>(14,041)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Eastern County Court				
Personal Services	10,000	10,000	(646)	10,646
Fringe Benefits	4,745	5,545	4,012	1,533
Materials and Supplies	25,000	25,000	1,366	23,634
Contractual Services	<u>80,000</u>	<u>79,230</u>	<u>3,556</u>	<u>75,674</u>
Total Eastern County Court	<u>119,745</u>	<u>119,775</u>	<u>8,288</u>	<u>111,487</u>
Western County Court				
Personal Services	38,451	41,451	39,071	2,380
Fringe Benefits	13,848	14,498	14,144	354
Contractual Services	<u>15,000</u>	<u>77,600</u>	<u>58,695</u>	<u>18,905</u>
Total Western County Court	<u>67,299</u>	<u>133,549</u>	<u>111,910</u>	<u>21,639</u>
<i>Total Expenditures</i>	<u>187,044</u>	<u>253,324</u>	<u>120,198</u>	<u>133,126</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(39,044)	(105,324)	13,761	119,085
Other Financing Sources				
Transfers In	-	12,630	28,800	(16,170)
<i>Total Other Financing Sources</i>	-	12,630	28,800	(16,170)
<i>Net Change in Fund Balance</i>	(39,044)	(92,694)	42,561	102,915
<i>Fund Balance Beginning of Year</i>	407,071	407,071	407,071	-
Prior Year Encumbrances Appropriated	<u>30</u>	<u>30</u>	<u>30</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 368,057</u>	<u>\$ 314,407</u>	<u>\$ 449,662</u>	<u>\$ 102,915</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 8,000	\$ 8,000	\$ 3,325	\$ (4,675)
Intergovernmental	-	-	3,659	3,659
<i>Total Revenues</i>	<u>8,000</u>	<u>8,000</u>	<u>6,984</u>	<u>(1,016)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	<u>40,000</u>	<u>40,000</u>	<u>1,990</u>	<u>38,010</u>
<i>Total Expenditures</i>	<u>40,000</u>	<u>40,000</u>	<u>1,990</u>	<u>38,010</u>
<i>Net Change in Fund Balance</i>	(32,000)	(32,000)	4,994	36,994
<i>Fund Balance Beginning of Year</i>	<u>51,653</u>	<u>51,653</u>	<u>51,653</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 19,653</u>	<u>\$ 19,653</u>	<u>\$ 56,647</u>	<u>\$ 36,994</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ -	\$ -	\$ 6,371	\$ 6,371
Intergovernmental	5,000	5,000	8,564	3,564
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>14,935</u>	<u>9,935</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	10,000	10,696	4,707	5,989
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,696</u>	<u>4,707</u>	<u>5,989</u>
<i>Net Change in Fund Balance</i>	(5,000)	(5,696)	10,228	15,924
<i>Fund Balance Beginning of Year</i>	33,197	33,197	33,197	-
Prior Year Encumbrances Appropriated	696	696	696	-
<i>Fund Balance End of Year</i>	<u>\$ 28,893</u>	<u>\$ 28,197</u>	<u>\$ 44,121</u>	<u>\$ 15,924</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 590,000	\$ 590,000	\$ 635,547	\$ 45,547
Other	-	-	3,529	3,529
<i>Total Revenues</i>	<u>590,000</u>	<u>590,000</u>	<u>639,076</u>	<u>49,076</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	232,570	244,415	244,415	-
Fringe Benefits	96,710	116,399	113,506	2,893
Materials and Supplies	8,500	8,500	5,945	2,555
Contractual Services	4,350	4,350	4,112	238
<i>Total Expenditures</i>	<u>342,130</u>	<u>373,664</u>	<u>367,978</u>	<u>5,686</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	247,870	216,336	271,098	54,762
Other Financing Sources (Uses)				
Transfers Out	(71,695)	(109,338)	(109,338)	-
<i>Total Other Financing Uses</i>	<u>(71,695)</u>	<u>(109,338)</u>	<u>(109,338)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	176,175	106,998	161,760	54,762
<i>Fund Balance Beginning of Year</i>	<u>662,676</u>	<u>662,676</u>	<u>662,676</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 838,851</u>	<u>\$ 769,674</u>	<u>\$ 824,436</u>	<u>\$ 54,762</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 396,900	\$ 396,900	\$ 419,913	\$ 23,013
Other	-	-	14,230	14,230
<i>Total Revenues</i>	<u>396,900</u>	<u>396,900</u>	<u>434,143</u>	<u>37,243</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	307,000	307,000	293,168	13,832
Fringe Benefits	154,253	159,692	144,633	15,059
Materials and Supplies	10,500	98,984	93,106	5,878
Contractual Services	8,000	130,661	126,477	4,184
Other	500	-	-	-
<i>Total Expenditures</i>	<u>480,253</u>	<u>696,337</u>	<u>657,384</u>	<u>38,953</u>
<i>Net Change in Fund Balance</i>	(83,353)	(299,437)	(223,241)	76,196
<i>Fund Balance Beginning of Year</i>	1,065,905	1,065,905	1,065,905	-
Prior Year Encumbrances Appropriated	<u>500</u>	<u>500</u>	<u>500</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 983,052</u>	<u>\$ 766,968</u>	<u>\$ 843,164</u>	<u>\$ 76,196</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 20,000	\$ 20,000	\$ 21,715	\$ 1,715
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>21,715</u>	<u>1,715</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	10,000	10,000	6,453	3,547
Materials and Supplies	15,000	8,581	6,861	1,720
Contractual Services	<u>28,000</u>	<u>24,500</u>	<u>22,923</u>	<u>1,577</u>
<i>Total Expenditures</i>	<u>53,000</u>	<u>43,081</u>	<u>36,237</u>	<u>6,844</u>
<i>Net Change in Fund Balance</i>	(33,000)	(23,081)	(14,522)	8,559
<i>Fund Balance Beginning of Year</i>	25,164	25,164	25,164	-
Prior Year Encumbrances Appropriated	<u>310</u>	<u>310</u>	<u>310</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (7,526)</u>	<u>\$ 2,393</u>	<u>\$ 10,952</u>	<u>\$ 8,559</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ -	\$ -	\$ 13,627	\$ 13,627
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>13,627</u>	<u>13,627</u>
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	-	9,500	9,500	-
Contractual Services	-	1,600	1,478	122
<i>Total Expenditures</i>	<u>-</u>	<u>11,100</u>	<u>10,978</u>	<u>122</u>
<i>Net Change in Fund Balance</i>	-	(11,100)	2,649	13,749
<i>Fund Balance Beginning of Year</i>	<u>13,583</u>	<u>13,583</u>	<u>13,583</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 13,583</u>	<u>\$ 2,483</u>	<u>\$ 16,232</u>	<u>\$ 13,749</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 100,000	\$ 100,000	\$ 99,168	\$ (832)
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>99,168</u>	<u>(832)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	77,210	87,210	86,808	402
Fringe Benefits	35,291	37,535	29,632	7,903
Materials and Supplies	2,000	2,000	322	1,678
Contractual Services	3,000	7,000	5,883	1,117
<i>Total Expenditures</i>	<u>117,501</u>	<u>133,745</u>	<u>122,645</u>	<u>11,100</u>
<i>Net Change in Fund Balance</i>	(17,501)	(33,745)	(23,477)	10,268
<i>Fund Balance Beginning of Year</i>	<u>152,019</u>	<u>152,019</u>	<u>152,019</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 134,518</u>	<u>\$ 118,274</u>	<u>\$ 128,542</u>	<u>\$ 10,268</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 555,000	\$ 575,000	\$ 556,504	\$ (18,496)
Intergovernmental	1,525,200	1,525,200	1,471,639	(53,561)
Other	<u>130,000</u>	<u>230,000</u>	<u>93,189</u>	<u>(136,811)</u>
<i>Total Revenues</i>	<u>2,210,200</u>	<u>2,330,200</u>	<u>2,121,332</u>	<u>(208,868)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	1,066,600	1,069,756	999,148	70,608
Fringe Benefits	456,150	456,294	419,554	36,740
Materials and Supplies	30,700	29,200	20,331	8,869
Contractual Services	339,950	399,960	372,282	27,678
Other	<u>2,000</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<i>Total Expenditures</i>	<u>1,895,400</u>	<u>1,956,710</u>	<u>1,811,315</u>	<u>145,395</u>
<i>Excess of Revenues Over Expenditures</i>	<u>314,800</u>	<u>373,490</u>	<u>310,017</u>	<u>(63,473)</u>
Other Financing Sources (Uses)				
Transfers In	150,000	150,000	75,000	(75,000)
Transfers Out	<u>(660,000)</u>	<u>(660,000)</u>	<u>(551,522)</u>	<u>108,478</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(510,000)</u>	<u>(510,000)</u>	<u>(476,522)</u>	<u>33,478</u>
<i>Net Change in Fund Balance</i>	(195,200)	(136,510)	(166,505)	(29,995)
<i>Fund Balance Beginning of Year</i>	319,100	319,100	319,100	-
Prior Year Encumbrances Appropriated	<u>83,284</u>	<u>83,284</u>	<u>83,284</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 207,184</u>	<u>\$ 265,874</u>	<u>\$ 235,879</u>	<u>\$ (29,995)</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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 600	\$ 600	\$ 534	\$ (66)
<i>Total Revenues</i>	<u>600</u>	<u>600</u>	<u>534</u>	<u>(66)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	1,000	1,000	990	10
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<i>Total Expenditures</i>	2,000	2,000	990	1,010
<i>Net Change in Fund Balance</i>	(1,400)	(1,400)	(456)	944
<i>Fund Balance Beginning of Year</i>	<u>2,049</u>	<u>2,049</u>	<u>2,049</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 649</u>	<u>\$ 649</u>	<u>\$ 1,593</u>	<u>\$ 944</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 27,000	\$ 27,000	\$ 27,185	\$ 185
<i>Total Revenues</i>	<u>27,000</u>	<u>27,000</u>	<u>27,185</u>	<u>185</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	10,000	10,000	3,687	6,313
Materials and Supplies	16,000	16,500	4,644	11,856
Contractual Services	<u>30,000</u>	<u>30,000</u>	<u>23,363</u>	<u>6,637</u>
<i>Total Expenditures</i>	<u>56,000</u>	<u>56,500</u>	<u>31,694</u>	<u>24,806</u>
<i>Net Change in Fund Balance</i>	(29,000)	(29,500)	(4,509)	24,991
<i>Fund Balance Beginning of Year</i>	48,798	48,798	48,798	-
Prior Year Encumbrances Appropriated	<u>2,920</u>	<u>2,920</u>	<u>2,920</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 22,718</u>	<u>\$ 22,218</u>	<u>\$ 47,209</u>	<u>\$ 24,991</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 20,000	\$ 20,000	\$ 18,930	\$ (1,070)
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>18,930</u>	<u>(1,070)</u>
Expenditures				
Current:				
Health				
Contractual Services	35,000	35,000	19,957	15,043
<i>Total Expenditures</i>	<u>35,000</u>	<u>35,000</u>	<u>19,957</u>	<u>15,043</u>
<i>Net Change in Fund Balance</i>	(15,000)	(15,000)	(1,027)	13,973
<i>Fund Balance Beginning of Year</i>	<u>23,290</u>	<u>23,290</u>	<u>23,290</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 8,290</u>	<u>\$ 8,290</u>	<u>\$ 22,263</u>	<u>\$ 13,973</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 12,000	\$ 12,000	\$ 11,165	\$ (835)
<i>Total Revenues</i>	<u>12,000</u>	<u>12,000</u>	<u>11,165</u>	<u>(835)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	1,000	1,000	-	1,000
Materials and Supplies	300	300	200	100
Contractual Services	12,000	12,000	11,000	1,000
<i>Total Expenditures</i>	<u>13,300</u>	<u>13,300</u>	<u>11,200</u>	<u>2,100</u>
<i>Net Change in Fund Balance</i>	(1,300)	(1,300)	(35)	1,265
<i>Fund Balance Beginning of Year</i>	<u>4,189</u>	<u>4,189</u>	<u>4,189</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,889</u>	<u>\$ 2,889</u>	<u>\$ 4,154</u>	<u>\$ 1,265</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 8,000	\$ 8,000	\$ 13,062	\$ 5,062
Intergovernmental	50	50	-	(50)
<i>Total Revenues</i>	<u>8,050</u>	<u>8,050</u>	<u>13,062</u>	<u>5,012</u>
Expenditures				
Current:				
Public Safety:				
Eastern County Court				
Contractual Services	80,000	80,000	-	80,000
Western County Court				
Contractual Services	5,000	5,000	-	5,000
<i>Total Expenditures</i>	<u>85,000</u>	<u>85,000</u>	<u>-</u>	<u>85,000</u>
<i>Net Change in Fund Balance</i>	(76,950)	(76,950)	13,062	90,012
<i>Fund Balance Beginning of Year</i>	<u>196,344</u>	<u>196,344</u>	<u>196,344</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 119,394</u>	<u>\$ 119,394</u>	<u>\$ 209,406</u>	<u>\$ 90,012</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, 2016*

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Crime Victims Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 73,560	\$ 73,562	\$ 2
<i>Total Revenues</i>	<u>-</u>	<u>73,560</u>	<u>73,562</u>	<u>2</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	70,120	75,045	75,045	-
Fringe Benefits	30,051	29,594	29,079	515
Materials and Supplies	7,911	8,277	7,633	644
Other	-	91	90	1
<i>Total Expenditures</i>	<u>108,082</u>	<u>113,007</u>	<u>111,847</u>	<u>1,160</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(108,082)	(39,447)	(38,285)	1,162
Other Financing Sources (Uses)				
Transfers In	-	17,254	17,242	(12)
<i>Total Other Financing Sources</i>	<u>-</u>	<u>17,254</u>	<u>17,242</u>	<u>(12)</u>
<i>Net Change in Fund Balance</i>	(108,082)	(22,193)	(21,043)	1,150
<i>Fund Balance Beginning of Year</i>	<u>24,276</u>	<u>24,276</u>	<u>24,276</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (83,806)</u>	<u>\$ 2,083</u>	<u>\$ 3,233</u>	<u>\$ 1,150</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 65,000	\$ 65,000	\$ 91,080	\$ 26,080
<i>Total Revenues</i>	<u>65,000</u>	<u>65,000</u>	<u>91,080</u>	<u>26,080</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	-	61,000	58,505	2,495
Fringe Benefits	-	10,185	9,335	850
<i>Total Expenditures</i>	<u>-</u>	<u>71,185</u>	<u>67,840</u>	<u>3,345</u>
<i>Net Change in Fund Balance</i>	65,000	(6,185)	23,240	29,425
<i>Fund Balance Beginning of Year</i>	<u>22,033</u>	<u>22,033</u>	<u>22,033</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 87,033</u>	<u>\$ 15,848</u>	<u>\$ 45,273</u>	<u>\$ 29,425</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 343,519	\$ 393,519	\$ 393,519	\$ -
<i>Total Revenues</i>	<u>343,519</u>	<u>393,519</u>	<u>393,519</u>	<u>-</u>
Expenditures				
Current:				
Public Safety				
Personal Services	228,962	256,193	251,246	4,947
Fringe Benefits	84,053	103,251	99,675	3,576
Materials and Supplies	-	5,800	5,555	245
Contractual Services	30,504	30,504	30,504	-
Other	-	26,250	26,249	1
<i>Total Expenditures</i>	<u>343,519</u>	<u>421,998</u>	<u>413,229</u>	<u>8,769</u>
<i>Net Change in Fund Balance</i>	-	(28,479)	(19,710)	8,769
<i>Fund Balance at Beginning of Year</i>	<u>40,423</u>	<u>40,423</u>	<u>40,423</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>\$ 40,423</u>	<u>\$ 11,944</u>	<u>\$ 20,713</u>	<u>\$ 8,769</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 200	\$ 200	\$ 260	\$ 60
Intergovernmental	600,000	600,000	678,957	78,957
Other	-	-	30	30
<i>Total Revenues</i>	<u>600,200</u>	<u>600,200</u>	<u>679,247</u>	<u>79,047</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	200,000	410,000	370,582	39,418
Fringe Benefits	130,900	262,269	172,391	89,878
Materials and Supplies	12,000	66,500	45,772	20,728
Contractual Services	35,500	124,750	45,645	79,105
<i>Total Expenditures</i>	<u>378,400</u>	<u>863,519</u>	<u>634,390</u>	<u>229,129</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	221,800	(263,319)	44,857	308,176
Other Financing Uses				
Transfers Out	-	(38)	(38)	-
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(38)</u>	<u>(38)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	221,800	(263,357)	44,819	308,176
<i>Fund Balance Beginning of Year</i>	464,108	464,108	464,108	-
Prior Year Encumbrances Appropriated	<u>19,405</u>	<u>19,405</u>	<u>19,405</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 705,313</u>	<u>\$ 220,156</u>	<u>\$ 528,332</u>	<u>\$ 308,176</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,299,000	\$ 1,299,000	\$ 1,035,739	\$ (263,261)
Other	1,000	1,000	-	(1,000)
<i>Total Revenues</i>	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,035,739</u>	<u>(264,261)</u>
Expenditures				
Current:				
Public Works:				
Materials and Supplies	15,000	15,000	-	15,000
Contractual Services	345,000	367,811	288,114	79,697
Other	340,000	340,000	209,718	130,282
<i>Total Expenditures</i>	<u>700,000</u>	<u>722,811</u>	<u>497,832</u>	<u>224,979</u>
<i>Excess of Revenues Over Expenditures</i>	600,000	577,189	537,907	(39,282)
Other Financing Uses				
Transfers Out	(550,000)	(550,000)	(441,006)	108,994
<i>Total Other Financing Uses</i>	<u>(550,000)</u>	<u>(550,000)</u>	<u>(441,006)</u>	<u>108,994</u>
<i>Net Change in Fund Balance</i>	50,000	27,189	96,901	69,712
<i>Fund Balance Beginning of Year</i>	27,871	27,871	27,871	-
Prior Year Encumbrances Appropriated	32,000	32,000	32,000	-
<i>Fund Balance End of Year</i>	<u>\$ 109,871</u>	<u>\$ 87,060</u>	<u>\$ 156,772</u>	<u>\$ 69,712</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 35,000	\$ -	\$ (35,000)
Other	-	-	22,120	22,120
<i>Total Revenues</i>	<u>-</u>	<u>35,000</u>	<u>22,120</u>	<u>(12,880)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	8,500	8,500	-	8,500
Fringe Benefits	1,748	1,748	-	1,748
Contractual Services	25,000	25,000	16,954	8,046
<i>Total Expenditures</i>	<u>35,248</u>	<u>35,248</u>	<u>16,954</u>	<u>18,294</u>
<i>Net Change in Fund Balance</i>	(35,248)	(248)	5,166	5,414
<i>Fund Balance Beginning of Year</i>	<u>33,950</u>	<u>33,950</u>	<u>33,950</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (1,298)</u></u>	<u><u>\$ 33,702</u></u>	<u><u>\$ 39,116</u></u>	<u><u>\$ 5,414</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, 2016*

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

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OVI Task Force Grant Fund
For the Year Ended December 31, 2016*

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

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Drug Court Department of Justice Grant Fund
For the Year Ended December 31, 2016*

	<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	\$ 13,849	\$ -	\$ -	\$ -
<i>Total Expenditures</i>	<u>13,849</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,849)	-	-	-
Other Financing Sources (Uses)				
Transfers In	-	14,484	14,484	-
Advances Out	-	(14,484)	(14,484)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(13,849)	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>8,962</u>	<u>8,962</u>	<u>8,962</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (4,887)</u></u>	<u><u>\$ 8,962</u></u>	<u><u>\$ 8,962</u></u>	<u><u>\$ -</u></u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Governor's Public Safety HVEO Fund
For the Year Ended December 31, 2016*

	<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>	\$ 6,505	\$ 6,505	\$ 6,505	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 6,505</u>	<u>\$ 6,505</u>	<u>\$ 6,505</u>	<u>\$ -</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
HUD Special Housing Voucher Fund
For the Year Ended December 31, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 328,397	\$ 328,397	\$ 326,566	\$ (1,831)
<i>Total Revenues</i>	<u>328,397</u>	<u>328,397</u>	<u>326,566</u>	<u>(1,831)</u>
Expenditures				
Current:				
Health:				
Contractual Services	328,397	328,397	328,397	-
<i>Total Expenditures</i>	<u>328,397</u>	<u>328,397</u>	<u>328,397</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	(1,831)	(1,831)
<i>Fund Balance Beginning of Year</i>	<u>17</u>	<u>17</u>	<u>17</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 17</u>	<u>\$ 17</u>	<u>\$ (1,814)</u>	<u>\$ (1,831)</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 26,000	\$ 26,000	\$ 29,114	\$ 3,114
Other	-	-	448	448
<i>Total Revenues</i>	<u>26,000</u>	<u>26,000</u>	<u>29,562</u>	<u>3,562</u>
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	21,500	21,500	11,251	10,249
Materials and Supplies	2,500	2,500	1,668	832
Contractual Services	<u>29,000</u>	<u>29,000</u>	<u>16,250</u>	<u>12,750</u>
<i>Total Expenditures</i>	<u>53,000</u>	<u>53,000</u>	<u>29,169</u>	<u>23,831</u>
<i>Net Change in Fund Balance</i>	(27,000)	(27,000)	393	27,393
<i>Fund Balance Beginning of Year</i>	<u>47,375</u>	<u>47,375</u>	<u>47,375</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 20,375</u>	<u>\$ 20,375</u>	<u>\$ 47,768</u>	<u>\$ 27,393</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 50,000	\$ 49,904	\$ (96)
Other	<u>250,000</u>	<u>50,000</u>	<u>42,277</u>	<u>(7,723)</u>
<i>Total Revenues</i>	<u>250,000</u>	<u>100,000</u>	<u>92,181</u>	<u>(7,819)</u>
Expenditures				
Current:				
Public Safety:				
Contractual Services	<u>300,000</u>	<u>91,285</u>	<u>87,990</u>	<u>3,295</u>
<i>Total Expenditures</i>	<u>300,000</u>	<u>91,285</u>	<u>87,990</u>	<u>3,295</u>
<i>Net Change in Fund Balance</i>	(50,000)	8,715	4,191	(11,114)
<i>Fund Balance Beginning of Year</i>	8,626	8,626	8,626	-
Prior Year Encumbrances Appropriated	<u>7,285</u>	<u>7,285</u>	<u>7,285</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (34,089)</u></u>	<u><u>\$ 24,626</u></u>	<u><u>\$ 20,102</u></u>	<u><u>\$ (11,114)</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 250,000	\$ 100,000	\$ 101,608	\$ 1,608
<i>Total Revenues</i>	<u>250,000</u>	<u>100,000</u>	<u>101,608</u>	<u>1,608</u>
Expenditures				
Current:				
Human Services:				
Personal Services	30,000	30,000	20,176	9,824
Fringe Benefits	22,765	24,765	13,539	11,226
Materials and Supplies	10,000	10,000	-	10,000
Contractual Services	80,200	78,200	46,044	32,156
<i>Total Expenditures</i>	<u>142,965</u>	<u>142,965</u>	<u>79,759</u>	<u>63,206</u>
<i>Net Change in Fund Balance</i>	107,035	(42,965)	21,849	64,814
<i>Fund Balance Beginning of Year</i>	<u>170,289</u>	<u>170,289</u>	<u>170,289</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 277,324</u>	<u>\$ 127,324</u>	<u>\$ 192,138</u>	<u>\$ 64,814</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ -	\$ 28,310	\$ 28,310	\$ -
Other	-	56,397	56,397	-
<i>Total Revenues</i>	<u>-</u>	<u>84,707</u>	<u>84,707</u>	<u>-</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	<u>50,000</u>	<u>53,563</u>	<u>27,921</u>	<u>25,642</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>53,563</u>	<u>27,921</u>	<u>25,642</u>
<i>Net Change in Fund Balance</i>	(50,000)	31,144	56,786	25,642
<i>Fund Balance Beginning of Year</i>	104,574	104,574	104,574	-
Prior Year Encumbrances Appropriated	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 64,574</u>	<u>\$ 145,718</u>	<u>\$ 171,360</u>	<u>\$ 25,642</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 32,000	\$ 32,000	\$ 27,363	\$ (4,637)
Licenses and Permits	<u>30,000</u>	<u>30,000</u>	<u>42,227</u>	<u>12,227</u>
<i>Total Revenues</i>	<u>62,000</u>	<u>62,000</u>	<u>69,590</u>	<u>7,590</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	10,608	13,895	13,895	-
Fringe Benefits	1,746	2,254	2,200	54
Contractual Services	<u>32,200</u>	<u>35,200</u>	<u>22,066</u>	<u>13,134</u>
<i>Total Expenditures</i>	<u>44,554</u>	<u>51,349</u>	<u>38,161</u>	<u>13,188</u>
<i>Net Change in Fund Balance</i>	17,446	10,651	31,429	20,778
<i>Fund Balance Beginning of Year</i>	58,591	58,591	58,591	-
Prior Year Encumbrances Appropriated	<u>1,628</u>	<u>1,628</u>	<u>1,628</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 77,665</u>	<u>\$ 70,870</u>	<u>\$ 91,648</u>	<u>\$ 20,778</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ -	\$ 50	\$ 50
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>50</u>	<u>50</u>
<i>Net Change in Fund Balance</i>	-	-	50	50
<i>Fund Balance Beginning of Year</i>	<u>150</u>	<u>150</u>	<u>150</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ 200</u>	<u>\$ 50</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ -	\$ 714	\$ 714
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>714</u>	<u>714</u>
<i>Net Change in Fund Balance</i>	-	-	714	714
<i>Fund Balance Beginning of Year</i>	<u>450</u>	<u>450</u>	<u>450</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 450</u>	<u>\$ 450</u>	<u>\$ 1,164</u>	<u>\$ 714</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
SMART Grant Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 165,375</u>	<u>\$ 165,375</u>	<u>\$ 204,750</u>	<u>\$ 39,375</u>
Expenditures				
Current:				
Public Safety:				
Contractual Services	<u>157,500</u>	<u>216,563</u>	<u>216,562</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	7,875	(51,188)	(11,812)	39,376
<i>Fund Balance Beginning of Year</i>	-	-	-	-
Prior Year Encumbrances Appropriated	<u>70,875</u>	<u>70,875</u>	<u>70,875</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 78,750</u></u>	<u><u>\$ 19,687</u></u>	<u><u>\$ 59,063</u></u>	<u><u>\$ 39,376</u></u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Transportation Fund
For the Year Ended December 31, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 23,500	\$ 23,494	\$ (6)
<i>Total Revenues</i>	<u>-</u>	<u>23,500</u>	<u>23,494</u>	<u>(6)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	35,622	18,943	18,943	-
Fringe Benefits	<u>7,521</u>	<u>3,549</u>	<u>3,238</u>	<u>311</u>
<i>Total Expenditures</i>	<u>43,143</u>	<u>22,492</u>	<u>22,181</u>	<u>311</u>
<i>Net Change in Fund Balance</i>	(43,143)	1,008	1,313	305
<i>Fund Balance Beginning of Year</i>	2,999	2,999	2,999	-
Prior Year Encumbrances Appropriated	<u>517</u>	<u>517</u>	<u>517</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (39,627)</u>	<u>\$ 4,524</u>	<u>\$ 4,829</u>	<u>\$ 305</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Improvement and Incentive Grant (PIIG) Fund
For the Year Ended December 31, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 80,345	\$ 75,192	\$ (5,153)
<i>Total Revenues</i>	<u>-</u>	<u>80,345</u>	<u>75,192</u>	<u>(5,153)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	-	56,304	47,154	9,150
Fringe Benefits	-	8,700	7,290	1,410
Materials and Supplies	-	3,786	3,211	575
Contractual Services	-	13,841	9,518	4,323
<i>Total Expenditures</i>	<u>-</u>	<u>82,631</u>	<u>67,173</u>	<u>15,458</u>
<i>Net Change in Fund Balance</i>	-	(2,286)	8,019	10,305
<i>Fund Balance Beginning of Year</i>	15,037	15,037	15,037	-
Prior Year Encumbrances Appropriated	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 19,037</u>	<u>\$ 16,751</u>	<u>\$ 27,056</u>	<u>\$ 10,305</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 40,000	\$ 30,000	\$ (10,000)
Other	-	-	50	50
<i>Total Revenues</i>	<u>-</u>	<u>40,000</u>	<u>30,050</u>	<u>(9,950)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	-	8,655	2,885	5,770
Fringe Benefits	-	9,995	5,341	4,654
Materials and Supplies	-	5,000	91	4,909
Contractual Services	-	16,350	11,055	5,295
<i>Total Expenditures</i>	<u>-</u>	<u>40,000</u>	<u>19,372</u>	<u>20,628</u>
<i>Net Change in Fund Balance</i>	-	-	10,678	10,678
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,678</u>	<u>\$ 10,678</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
MHRS Drug Court Grant
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 29,708	\$ 28,393	\$ (1,315)
<i>Total Revenues</i>	<u>-</u>	<u>29,708</u>	<u>28,393</u>	<u>(1,315)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	-	39,520	39,520	-
Fringe Benefits	-	6,503	6,337	166
<i>Total Expenditures</i>	<u>-</u>	<u>46,023</u>	<u>45,857</u>	<u>166</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	-	(16,315)	(17,464)	(1,149)
Other Financing Sources				
Advances In	-	42,766	42,766	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>42,766</u>	<u>42,766</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	26,451	25,302	(1,149)
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 26,451</u>	<u>\$ 25,302</u>	<u>\$ (1,149)</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OMAS Drug Court Grant
For the Year Ended December 31, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 66,000	\$ 65,834	\$ (166)
<i>Total Revenues</i>	<u>-</u>	<u>66,000</u>	<u>65,834</u>	<u>(166)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	-	34,000	21,632	12,368
Fringe Benefits	-	11,193	6,730	4,463
<i>Total Expenditures</i>	<u>-</u>	<u>45,193</u>	<u>28,362</u>	<u>16,831</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	-	20,807	37,472	16,665
Other Financing Uses				
Transfers Out	-	(14,484)	(14,484)	-
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(14,484)</u>	<u>(14,484)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	6,323	22,988	16,665
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 6,323</u>	<u>\$ 22,988</u>	<u>\$ 16,665</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 833,315	\$ 833,315	\$ 842,439	\$ 9,124
Intergovernmental	259,249	259,249	259,062	(187)
Other	-	-	17,069	17,069
<i>Total Revenues</i>	<u>1,092,564</u>	<u>1,092,564</u>	<u>1,118,570</u>	<u>26,006</u>
Expenditures				
Debt Service:				
Principal Retirement	680,000	680,000	680,000	-
Interest and Fiscal Charges	<u>620,235</u>	<u>620,235</u>	<u>620,232</u>	<u>3</u>
Total Debt Service	<u>1,300,235</u>	<u>1,300,235</u>	<u>1,300,232</u>	<u>3</u>
<i>Total Expenditures</i>	<u>1,300,235</u>	<u>1,300,235</u>	<u>1,300,232</u>	<u>3</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(207,671)</u>	<u>(207,671)</u>	<u>(181,662)</u>	<u>26,009</u>
Other Financing Sources				
Transfers In	<u>385,238</u>	<u>385,238</u>	<u>197,314</u>	<u>(187,924)</u>
<i>Total Other Financing Sources</i>	<u>385,238</u>	<u>385,238</u>	<u>197,314</u>	<u>(187,924)</u>
<i>Net Change in Fund Balance</i>	177,567	177,567	15,652	(161,915)
<i>Fund Balance Beginning of Year</i>	<u>119,762</u>	<u>119,762</u>	<u>119,762</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 297,329</u></u>	<u><u>\$ 297,329</u></u>	<u><u>\$ 135,414</u></u>	<u><u>\$ (161,915)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ -	\$ -	\$ 220	\$ 220
Other	-	375,000	375,000	-
<i>Total Revenues</i>	<u>-</u>	<u>375,000</u>	<u>375,220</u>	<u>220</u>
Expenditures				
Current:				
General Government:				
Contractual Services	-	719,500	591,254	128,246
Capital Outlay:				
Contractual Services	250,000	-	-	-
<i>Total Expenditures</i>	<u>250,000</u>	<u>719,500</u>	<u>591,254</u>	<u>128,246</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(250,000)</u>	<u>(344,500)</u>	<u>(216,034)</u>	<u>128,466</u>
Other Financing Sources				
Transfers In	81,250	81,250	100,000	18,750
<i>Total Other Financing Sources</i>	<u>81,250</u>	<u>81,250</u>	<u>100,000</u>	<u>18,750</u>
<i>Net Change in Fund Balance</i>	(168,750)	(263,250)	(116,034)	147,216
<i>Fund Balance Beginning of Year</i>	<u>753,924</u>	<u>753,924</u>	<u>753,924</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 585,174</u>	<u>\$ 490,674</u>	<u>\$ 637,890</u>	<u>\$ 147,216</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ -	\$ -	\$ 1,269	\$ 1,269
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1,269</u>	<u>1,269</u>
Expenditures				
Human Services: Other	250,000	250,000	-	250,000
<i>Total Expenditures</i>	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>
<i>Net Change in Fund Balance</i>	(250,000)	(250,000)	1,269	(248,731)
<i>Fund Balance Beginning of Year</i>	<u>1,689,984</u>	<u>1,689,984</u>	<u>1,689,984</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,439,984</u>	<u>\$ 1,439,984</u>	<u>\$ 1,691,253</u>	<u>\$ (248,731)</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 138,750	\$ 160,334	\$ 167,708	\$ 7,374
<i>Total Revenues</i>	<u>138,750</u>	<u>160,334</u>	<u>167,708</u>	<u>7,374</u>
Expenditures				
Current:				
General Government				
Judicial				
Personal Services	115,500	116,540	91,498	25,042
Fringe Benefits	71,095	76,217	43,900	32,317
Contractual Services	126,800	130,462	74,884	55,578
Materials and Supplies	42,000	62,925	27,112	35,813
<i>Total Expenditures</i>	<u>355,395</u>	<u>386,144</u>	<u>237,394</u>	<u>148,750</u>
<i>Net Change in Fund Balance</i>	(216,645)	(225,810)	(69,686)	156,124
<i>Fund Balance Beginning of Year</i>	319,354	319,354	319,354	-
Prior Year Encumbrances Appropriated	<u>1,484</u>	<u>1,484</u>	<u>1,484</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 104,193</u>	<u>\$ 95,028</u>	<u>\$ 251,152</u>	<u>\$ 156,124</u>

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Combining Statements – Fiduciary Funds

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

Private Purpose Trust Funds

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

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

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

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

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

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

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

Agency Funds

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

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

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

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

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

Agency Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

Law Library
Significant Areas
Insurances

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2016

	Board of Developmental Disabilities	Children's Trust	County Trust
Assets:			
Equity in pooled cash and cash equivalents	\$ 416,163	\$ 55,495	\$ -
Cash in segregated accounts	-	146,074	35,577
Receivables:			
Accounts	-	2,625	-
Total assets	<u>416,163</u>	<u>204,194</u>	<u>35,577</u>
Liabilities:			
Accounts payable	<u>1,755</u>	-	-
Net position:			
Held in trust for Nursing Home	-	-	-
Held in trust for Children's Services	-	204,194	-
Held in trust for Developmental Disabilities	414,408	-	-
Held in trust for law enforcement	-	-	-
Held in trust for scholarship	-	-	35,577
Total net position	<u>\$ 414,408</u>	<u>\$ 204,194</u>	<u>\$ 35,577</u>

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2016

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,999	\$ 47,064	\$ 522,721
Cash in segregated accounts	5,944	123,893	-	311,488
Receivables:				
Accounts	-	-	-	2,625
Total assets	<u>5,944</u>	<u>127,892</u>	<u>47,064</u>	<u>836,834</u>
Liabilities:				
Accounts payable	-	-	-	1,755
Net position:				
Held in trust for Nursing Home	-	-	47,064	47,064
Held in trust for Children's Services	-	-	-	204,194
Held in trust for Developmental Disabilities	-	-	-	414,408
Held in trust for law enforcement	-	127,892	-	127,892
Held in trust for scholarship	5,944	-	-	41,521
Total net position	<u>\$ 5,944</u>	<u>\$ 127,892</u>	<u>\$ 47,064</u>	<u>\$ 835,079</u>

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2016

	Board of Developmental Disabilities	Children's Trust	County Trust
Additions:			
Investment income	\$ 1,606	\$ 23	\$ -
Contributions and donations	132,343	13,112	226
Increase in fair market value of investments	-	18,892	366
Other	-	1,327	-
Total additions	<u>133,949</u>	<u>33,354</u>	<u>592</u>
Deductions:			
Contractual services	9,724	5,127	-
Materials and supplies	4,612	-	-
Other operating expenses	-	13,500	2,978
Total deductions	<u>14,336</u>	<u>18,627</u>	<u>2,978</u>
Change in net position	119,613	14,727	(2,386)
Net position at beginning of year	<u>294,795</u>	<u>189,467</u>	<u>37,963</u>
Net position at end of year	<u>\$ 414,408</u>	<u>\$ 204,194</u>	<u>\$ 35,577</u>

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2016

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
Additions:				
Investment income	\$ 21	\$ 20	\$ 408	\$ 2,078
Contributions and donations	633,506	187,275	-	966,462
Increase in fair market value of investments	-	-	-	19,258
Other	-	-	-	1,327
Total additions	633,527	187,295	408	989,125
Deductions:				
Contractual services	-	-	-	14,851
Materials and supplies	-	-	-	4,612
Other operating expenses	695,234	145,983	-	857,695
Total deductions	695,234	145,983	-	877,158
Change in net position	(61,707)	41,312	408	111,967
Net position at beginning of year	67,651	86,580	46,656	723,112
Net position at end of year	\$ 5,944	\$ 127,892	\$ 47,064	\$ 835,079

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
District Board of Health				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,195,627	\$ 1,710,525	\$ 1,990,104	\$ 916,048
Liabilities:				
Intergovernmental payable	\$ 5,026	\$ 3,104	\$ 5,026	\$ 3,104
Undistributed monies	1,176,411	1,687,328	1,970,888	892,851
Accrued wages and benefits	14,190	20,093	14,190	20,093
Total liabilities	<u>\$ 1,195,627</u>	<u>\$ 1,710,525</u>	<u>\$ 1,990,104</u>	<u>\$ 916,048</u>
Ashtabula County Metroparks				
Assets:				
Equity in pooled cash and cash equivalents	\$ 194,226	\$ 1,051,568	\$ 571,134	\$ 674,660
Liabilities:				
Intergovernmental payable	\$ 59	\$ 295	\$ 59	\$ 295
Undistributed monies	193,920	1,049,369	570,828	672,461
Accrued wages and benefits	247	1,904	247	1,904
Total liabilities	<u>\$ 194,226</u>	<u>\$ 1,051,568</u>	<u>\$ 571,134</u>	<u>\$ 674,660</u>
Soil and Water				
Assets:				
Equity in pooled cash and cash equivalents	\$ 144,667	\$ 144,138	\$ 93,808	\$ 194,997
Liabilities:				
Intergovernmental payable	\$ 376	\$ 167	\$ 376	\$ 167
Undistributed monies	143,189	142,891	92,330	193,750
Accrued wages and benefits	1,102	1,080	1,102	1,080
Total liabilities	<u>\$ 144,667</u>	<u>\$ 144,138</u>	<u>\$ 93,808</u>	<u>\$ 194,997</u>
Family and Children First				
Assets:				
Equity in pooled cash and cash equivalents	\$ 70,117	\$ 54,995	\$ 73,662	\$ 51,450
Accounts receivable	4,500	-	4,500	-
Total assets	<u>\$ 74,617</u>	<u>\$ 54,995</u>	<u>\$ 78,162</u>	<u>\$ 51,450</u>
Liabilities:				
Accounts payable	\$ 670	\$ -	\$ 670	\$ -
Intergovernmental payable	125	119	125	119
Undistributed monies	73,822	54,107	77,367	50,562
Accrued wages and benefits	-	769	-	769
Total liabilities	<u>\$ 74,617</u>	<u>\$ 54,995</u>	<u>\$ 78,162</u>	<u>\$ 51,450</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
Wildlife Conservation-Schools				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 4,273	\$ 4,273	\$ -
Liabilities:				
Undistributed monies	\$ -	\$ 4,273	\$ 4,273	\$ -
Metropolitan Housing Authority				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 40,404	\$ -	\$ 40,404
Liabilities:				
Intergovernmental payable	\$ -	\$ 32,678	\$ -	\$ 32,678
Undistributed monies	-	7,726	-	7,726
Total liabilities	\$ -	\$ 40,404	\$ -	\$ 40,404
Ashtabula City Permit Fees				
Assets:				
Equity in pooled cash and cash equivalents	\$ 500	\$ 8,000	\$ 8,500	\$ -
Liabilities:				
Accounts payable	\$ 500	\$ -	\$ 500	\$ -
Undistributed monies	-	8,000	8,000	-
Total liabilities	\$ 500	\$ 8,000	\$ 8,500	\$ -
Inmate Agency				
Assets:				
Cash in segregated accounts	\$ 59,574	\$ 419,207	\$ 364,338	\$ 114,443
Liabilities:				
Undistributed monies	\$ 59,574	\$ 419,207	\$ 364,338	\$ 114,443
Undivided General Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,368,192	\$ 94,726,689	\$ 95,292,990	\$ 2,801,891
Receivables:				
Taxes	92,457,431	92,770,441	92,457,431	92,770,441
Special assessments	5,971,020	5,140,492	5,971,020	5,140,492
Total assets	\$ 101,796,643	\$ 192,637,622	\$ 193,721,441	\$ 100,712,824
Liabilities:				
Intergovernmental payable	\$ 101,796,643	\$ 192,637,622	\$ 193,721,441	\$ 100,712,824

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
Undivided Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,461,179	\$ 2,461,179	\$ -
Intergovernmental receivable	744,446	768,434	744,446	768,434
Total assets	<u>\$ 744,446</u>	<u>\$ 3,229,613</u>	<u>\$ 3,205,625</u>	<u>\$ 768,434</u>
Liabilities:				
Intergovernmental payable	<u>\$ 744,446</u>	<u>\$ 3,229,613</u>	<u>\$ 3,205,625</u>	<u>\$ 768,434</u>
Undivided Personal Property Tax				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ -</u>	<u>\$ 1,617,043</u>	<u>\$ 1,617,043</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental payable	<u>\$ -</u>	<u>\$ 1,617,043</u>	<u>\$ 1,617,043</u>	<u>\$ -</u>
Library and Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,123,603	\$ 3,123,603	\$ -
Intergovernmental receivable	1,604,358	1,630,988	1,604,358	1,630,988
Total assets	<u>\$ 1,604,358</u>	<u>\$ 4,754,591</u>	<u>\$ 4,727,961</u>	<u>\$ 1,630,988</u>
Liabilities:				
Intergovernmental payable	<u>\$ 1,604,358</u>	<u>\$ 4,754,591</u>	<u>\$ 4,727,961</u>	<u>\$ 1,630,988</u>
Economic Development				
Assets:				
Equity in pooled cash and cash equivalents	\$ 39,395	\$ 901,412	\$ 898,282	\$ 42,525
Receivables:				
Taxes	56,286	50,271	56,286	50,271
Total assets	<u>\$ 95,681</u>	<u>\$ 951,683</u>	<u>\$ 954,568</u>	<u>\$ 92,796</u>
Liabilities:				
Intergovernmental payable	<u>\$ 95,681</u>	<u>\$ 951,683</u>	<u>\$ 954,568</u>	<u>\$ 92,796</u>
Ohio Elections Commission				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ 385</u>	<u>\$ 140</u>	<u>\$ 525</u>	<u>\$ -</u>
Liabilities:				
Undistributed monies	<u>\$ 385</u>	<u>\$ 140</u>	<u>\$ 525</u>	<u>\$ -</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
Auto License				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 998,045	\$ 998,045	\$ -
Intergovernmental receivable	486,237	486,237	486,237	486,237
Total assets	<u>\$ 486,237</u>	<u>\$ 1,484,282</u>	<u>\$ 1,484,282</u>	<u>\$ 486,237</u>
Liabilities:				
Intergovernmental payable	<u>\$ 486,237</u>	<u>\$ 1,484,282</u>	<u>\$ 1,484,282</u>	<u>\$ 486,237</u>
Cigarette Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 130	\$ 16,199	\$ 16,140	\$ 189
Liabilities:				
Intergovernmental payable	<u>\$ 130</u>	<u>\$ 16,199</u>	<u>\$ 16,140</u>	<u>\$ 189</u>
Township Gas Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,352,039	\$ 2,352,039	\$ -
Intergovernmental receivable	1,158,962	1,142,597	1,158,962	1,142,597
Total assets	<u>\$ 1,158,962</u>	<u>\$ 3,494,636</u>	<u>\$ 3,511,001</u>	<u>\$ 1,142,597</u>
Liabilities:				
Intergovernmental payable	<u>\$ 1,158,962</u>	<u>\$ 3,494,636</u>	<u>\$ 3,511,001</u>	<u>\$ 1,142,597</u>
Trailer Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 47,009	\$ 313,126	\$ 312,910	\$ 47,225
Liabilities:				
Intergovernmental payable	<u>\$ 47,009</u>	<u>\$ 313,126</u>	<u>\$ 312,910</u>	<u>\$ 47,225</u>
Unclaimed Forfeited Land				
Assets:				
Equity in pooled cash and cash equivalents	\$ 121,822	\$ 194,156	\$ 238,481	\$ 77,497
Liabilities:				
Undistributed monies	<u>\$ 121,822</u>	<u>\$ 194,156</u>	<u>\$ 238,481</u>	<u>\$ 77,497</u>
Homestead and Rollback				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,156,875	\$ 2,156,875	\$ -
Liabilities:				
Intergovernmental payable	<u>\$ -</u>	<u>\$ 2,156,875</u>	<u>\$ 2,156,875</u>	<u>\$ -</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
Inheritance Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 27,062	\$ 25,763	\$ 49,111	\$ 3,714
Liabilities:				
Intergovernmental payable	\$ 27,062	\$ 25,763	\$ 49,111	\$ 3,714
Prepayments				
Assets:				
Equity in pooled cash and cash equivalents	\$ 780,606	\$ 1,778,571	\$ 1,778,082	\$ 781,095
Liabilities:				
Intergovernmental payable	\$ 780,606	\$ 1,778,571	\$ 1,778,082	\$ 781,095
Public Utility Property Tax Rollback				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 19,575	\$ 19,575	\$ -
Liabilities:				
Intergovernmental payable	\$ -	\$ 19,575	\$ 19,575	\$ -
Recorders Housing Trust				
Assets:				
Equity in pooled cash and cash equivalents	\$ 106,036	\$ 386,284	\$ 391,089	\$ 101,231
Accounts receivable	1,215	933	1,215	933
Total assets	\$ 107,251	\$ 387,217	\$ 392,304	\$ 102,164
Liabilities:				
Intergovernmental payable	\$ 107,251	\$ 387,217	\$ 392,304	\$ 102,164
Public Defenders Indigent				
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,089	\$ 28,143	\$ 30,059	\$ 1,173
Accounts receivable	2,708	1,838	2,708	1,838
Total assets	\$ 5,797	\$ 29,981	\$ 32,767	\$ 3,011
Liabilities:				
Intergovernmental payable	\$ 3,089	\$ 1,173	\$ 3,089	\$ 1,173
Undistributed monies	2,708	28,808	29,678	1,838
Total Liabilities	\$ 5,797	\$ 29,981	\$ 32,767	\$ 3,011

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
Payroll Clearing				
Assets:				
Equity in pooled cash and cash equivalents	\$ 45,479	\$ 890,429	\$ -	\$ 935,908
Liabilities				
Undistributed monies	\$ 45,479	\$ 890,429	\$ -	\$ 935,908
Court Agency				
Assets:				
Cash in segregated accounts	\$ 702,411	\$ 13,288,558	\$ 13,394,337	\$ 596,632
Liabilities:				
Undistributed monies	\$ 702,411	\$ 13,288,558	\$ 13,394,337	\$ 596,632
County Agency				
Assets:				
Cash in segregated accounts	\$ 141,982	\$ 3,251,845	\$ 2,850,253	\$ 543,574
Liabilities:				
Undistributed monies	\$ 141,982	\$ 3,251,845	\$ 2,850,253	\$ 543,574
Law Library				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,526	\$ 223	\$ 223	\$ 1,526
Liabilities:				
Intergovernmental payable	\$ 1,526	\$ 223	\$ 223	\$ 1,526
Significant Areas				
Assets:				
Equity in pooled cash and cash equivalents	\$ 26,170	\$ -	\$ -	\$ 26,170
Liabilities:				
Undistributed monies	\$ 26,170	\$ -	\$ -	\$ 26,170
Veterans Service Donations				
Assets:				
Equity in pooled cash and cash equivalents	\$ 55	\$ 50	\$ -	\$ 105
Liabilities:				
Undistributed monies	\$ 55	\$ 50	\$ -	\$ 105
Insurances				
Assets:				
Equity in pooled cash and cash equivalents	\$ 10,305	\$ -	\$ -	\$ 10,305
Liabilities:				
Undistributed monies	\$ 10,305	\$ -	\$ -	\$ 10,305

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
All Agency Funds				
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,182,398	\$ 115,003,447	\$ 114,477,732	\$ 6,708,113
Cash in segregated accounts	903,967	16,959,610	16,608,928	1,254,649
Receivables:				
Taxes	92,513,717	92,820,712	92,513,717	92,820,712
Accounts	8,423	2,771	8,423	2,771
Special assessments	5,971,020	5,140,492	5,971,020	5,140,492
Intergovernmental receivable	3,994,003	4,028,256	3,994,003	4,028,256
Total assets	<u>\$ 109,573,528</u>	<u>\$ 233,955,288</u>	<u>\$ 233,573,823</u>	<u>\$ 109,954,993</u>
Liabilities:				
Accounts payable	\$ 1,170	\$ -	\$ 1,170	\$ -
Accrued wages and benefits	15,539	23,846	15,539	23,846
Intergovernmental payable	106,858,586	212,904,555	213,955,816	105,807,325
Undistributed monies	2,698,233	21,026,887	19,601,298	4,123,822
Total liabilities	<u>\$ 109,573,528</u>	<u>\$ 233,955,288</u>	<u>\$ 233,573,823</u>	<u>\$ 109,954,993</u>

STATISTICAL SECTION

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends 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 comprehensive annual financial reports for the relevant year.

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

	2016	2015	2014	2013
Governmental activities:				
Net investment in capital assets	\$ 129,784,532	\$ 127,517,196	\$ 125,996,209	\$ 122,317,368
Restricted for:				
Capital projects	2,551,809	2,710,345	2,949,379	4,074,031
Debt service	-	274,611	279,711	995,630
Roads and bridges	3,456,399	3,366,857	3,313,360	5,829,894
Health and human services	7,059,979	2,167,987	908,928	16,598,845
Grant programs	4,548,447	4,408,786	4,178,747	4,458,717
Community development	3,783,150	4,096,322	3,876,794	3,004,823
Real estate assessment	1,633,627	1,432,052	1,200,239	1,489,928
Other purposes	3,502,886	8,336,609	3,423,574	4,773,744
Unrestricted (deficit)	(5,669,950)	(4,359,221)	231,265	5,998,813
Total governmental activities net position	<u>150,650,879</u>	<u>149,951,544</u>	<u>146,358,206</u>	<u>169,541,793</u>
Business-type activities:				
Net investment in capital assets	17,624,079	16,719,350	16,273,676	16,090,901
Restricted	266,611	539,295	366,247	404,704
Unrestricted	8,399,468	8,207,223	7,606,200	7,127,112
Total Business-type activities net position	<u>26,290,158</u>	<u>25,465,868</u>	<u>24,246,123</u>	<u>23,622,717</u>
Primary government:				
Net investment in capital assets	147,408,611	144,236,546	142,269,885	138,408,269
Restricted	26,802,908	27,332,864	20,496,979	41,630,316
Unrestricted	2,729,518	3,848,002	7,837,465	13,125,925
Total primary government net position	<u>\$ 176,941,037</u>	<u>\$ 175,417,412</u>	<u>\$ 170,604,329</u>	<u>\$ 193,164,510</u>

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

2012	2011	2010	2009	2008	2007
\$ 123,369,001	\$ 135,710,695	\$ 134,226,345	\$ 137,122,688	\$ 135,049,540	\$ 133,999,696
1,284,586	2,390,290	3,694,675	666,692	790,308	844,498
1,194,320	253,459	505,297	687,368	407,429	397,070
5,791,537	6,317,483	6,407,851	6,253,834	5,922,220	5,951,246
15,277,537	18,348,911	17,196,985	17,179,567	19,323,983	19,032,291
4,042,124	1,200,598	1,399,989	830,363	851,049	1,149,051
3,154,886	2,416,172	2,293,903	3,579,217	3,577,127	3,570,583
1,574,592	1,419,519	1,145,082	1,009,387	983,919	1,249,690
4,698,041	4,358,241	3,838,439	2,853,738	4,048,017	3,734,793
6,535,308	8,109,690	6,000,615	4,629,122	4,036,741	5,384,058
166,921,932	180,525,058	176,709,181	174,811,976	174,990,333	175,312,976
16,012,657	3,404,685	2,467,945	1,244,470	2,304,505	3,758,145
359,769	344,252	163,472	163,472	299,129	124,161
6,695,620	6,381,201	6,565,924	5,661,111	5,481,304	5,415,399
23,068,046	10,130,138	9,197,341	7,069,053	8,084,938	9,297,705
139,381,658	139,115,380	136,694,290	138,367,158	137,354,045	137,757,841
37,377,392	37,048,925	36,645,693	33,223,638	36,203,181	36,053,383
13,230,928	14,490,891	12,566,539	10,290,233	9,518,045	10,799,457
\$ 189,989,978	\$ 190,655,196	\$ 185,906,522	\$ 181,881,029	\$ 183,075,271	\$ 184,610,681

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

	2016	2015	2014	2013
Expenses:				
Governmental activities:				
General government:				
Legislative and executive	\$ 10,372,652	\$ 9,941,789	\$ 10,305,234	\$ 10,247,854
Judicial	6,771,150	5,691,952	5,621,018	5,500,672
Public safety	11,162,207	10,588,216	10,173,458	9,283,900
Public works	7,240,104	6,738,550	8,923,032	7,139,746
Health	17,239,570	17,670,371	16,988,104	16,802,786
Human services	31,381,676	28,915,096	30,061,719	29,675,421
Conservation and recreation	265,947	341,895	262,862	289,418
Other	-	-	-	-
Interest and fiscal charges	607,792	622,948	643,325	1,325,783
Total governmental activities expenses	<u>85,041,098</u>	<u>80,510,817</u>	<u>82,978,752</u>	<u>80,265,580</u>
Business-type activities:				
Sewer	2,564,836	2,479,357	2,307,012	2,303,060
Water	4,055,451	3,858,151	3,954,211	3,801,011
Geneva State Park Lodge	1,460,530	956,746	1,085,669	1,043,156
Total business-type activities expenses	<u>8,080,817</u>	<u>7,294,254</u>	<u>7,346,892</u>	<u>7,147,227</u>
Total primary government expenses	<u>93,121,915</u>	<u>87,805,071</u>	<u>90,325,644</u>	<u>87,412,807</u>
Program revenues:				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	4,207,177	4,073,973	3,947,024	2,973,958
Judicial	1,896,540	1,999,793	2,010,996	2,129,707
Public safety	1,734,418	1,731,663	1,693,111	2,795,781
Public works	600,287	401,334	341,125	589,198
Health	419,840	405,295	369,254	434,513
Human services	3,471,500	3,685,426	3,903,972	3,611,138
Operating grants and contributions:				
General government:				
Legislative and executive	358,013	1,378,660	2,216,218	21,776
Judicial	689,025	503,486	491,399	18,000
Public safety	1,948,327	1,709,885	1,957,978	1,861,923
Public works	7,009,891	6,839,979	6,618,097	6,656,231
Health	6,463,688	6,257,971	6,860,966	6,702,459
Human services	18,654,022	18,898,363	17,853,119	17,461,571
Capital grants and contributions:				
General government:				
Legislative and executive	-	95,254	-	792,561
Public works	2,291,595	664,283	2,927,945	321,427
Total governmental activities program revenues	<u>\$ 49,744,323</u>	<u>\$ 48,645,365</u>	<u>\$ 51,191,204</u>	<u>\$ 46,370,243</u>

2012	2011	2010	2009	2008	2007
\$ 9,958,961	\$ 9,414,588	\$ 10,988,073	\$ 9,530,210	\$ 9,713,341	\$ 9,595,422
5,506,213	4,713,319	4,605,306	4,483,633	4,697,277	4,491,701
9,190,013	8,303,651	8,040,602	9,366,954	9,998,879	9,522,419
6,736,690	7,212,773	8,355,616	6,581,697	6,937,219	6,813,923
22,422,766	25,481,843	29,031,309	26,981,293	25,237,135	22,829,242
30,121,178	31,080,444	33,562,429	38,648,073	38,058,203	37,427,777
253,148	235,974	94,589	271,677	333,080	385,792
-	-	-	-	-	690,965
195,518	327,197	189,559	215,616	246,647	317,466
<u>84,384,487</u>	<u>86,769,789</u>	<u>94,867,483</u>	<u>96,079,153</u>	<u>95,221,781</u>	<u>92,074,707</u>
2,064,648	1,575,739	2,667,108	2,807,235	2,785,843	2,763,091
3,836,641	3,830,847	3,712,901	3,892,813	3,896,909	4,133,727
1,676,823	2,036,233	2,585,356	2,264,367	2,232,794	2,116,971
<u>7,578,112</u>	<u>7,442,819</u>	<u>8,965,365</u>	<u>8,964,415</u>	<u>8,915,546</u>	<u>9,013,789</u>
<u>91,962,599</u>	<u>94,212,608</u>	<u>103,832,848</u>	<u>105,043,568</u>	<u>104,137,327</u>	<u>101,088,496</u>
2,980,968	3,150,425	3,575,906	4,103,331	3,971,931	3,844,133
2,190,721	2,043,608	2,040,017	2,398,814	1,937,930	1,784,535
2,419,632	2,956,235	2,453,188	1,995,612	2,018,124	2,177,904
494,801	92,803	404,246	371,877	116,642	116,778
653,870	1,043,291	1,192,401	1,172,227	1,565,717	1,292,244
3,788,947	3,391,544	4,201,928	4,464,645	4,163,880	4,052,792
-	1,276,266	2,343,966	1,127,003	608,370	35,380
-	-	-	-	-	-
1,188,771	915,660	1,337,410	959,159	1,095,234	664,332
5,849,128	1,351	-	-	-	-
12,127,970	18,851,089	20,137,300	18,557,596	17,401,147	15,337,832
18,064,091	22,382,359	24,554,773	28,976,956	27,965,243	29,478,134
1,209,965	-	-	-	-	-
4,653	1,719,767	2,186,974	479,594	488,214	4,418,878
<u>\$ 50,973,517</u>	<u>\$ 57,824,398</u>	<u>\$ 64,428,109</u>	<u>\$ 64,606,814</u>	<u>\$ 61,332,432</u>	<u>\$ 63,202,942</u>

(Continued)

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

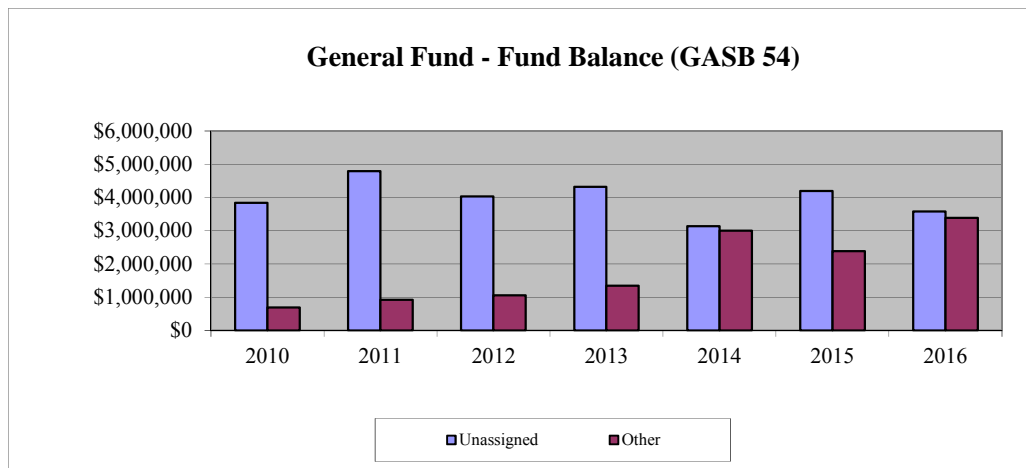
	2016	2015	2014	2013
Business-type activities:				
Charges for services				
Sewer	\$ 2,489,085	\$ 2,606,953	\$ 3,043,091	\$ 2,582,607
Water	4,066,332	4,236,116	4,111,987	4,080,151
Geneva State Park Lodge	91,470	-	-	-
Operating grants and contributions	492,624	514,160	380,100	365,710
Capital grants and contributions	778,750	236,881	200,010	506,214
Total business-type activities				
program revenues	7,918,261	7,594,110	7,735,188	7,534,682
Total primary government				
program revenues	57,662,584	56,239,475	58,926,392	53,904,925
Net (expense)/revenue:				
Governmental activities	(35,296,775)	(31,865,452)	(31,787,548)	(33,895,337)
Business-type activities	(162,556)	299,856	388,296	387,455
Total primary government				
net (expense)/revenue	(35,459,331)	(31,565,596)	(31,399,252)	(33,507,882)
General revenues and other changes in net position:				
Governmental activities:				
Property taxes levied for:				
General purposes	3,153,806	3,140,155	3,173,122	2,996,029
Health	7,461,680	6,938,577	6,917,699	6,594,621
Human services	5,413,836	5,000,933	4,212,299	4,716,936
Capital outlay	-	-	-	-
Debt service	869,375	866,359	875,312	941,982
Permissive sales tax imposed for:				
General purposes	10,802,770	10,852,990	11,232,889	9,770,782
Grants and entitlements not				
restricted to specific programs	4,629,724	4,931,901	5,140,961	4,627,373
Investment earnings	198,544	405,953	469,420	382,261
Miscellaneous	4,074,542	3,919,422	4,162,940	3,781,814
Transfers & contributions	(608,167)	(597,500)	(554,800)	28,000
Extraordinary item	-	-	-	2,675,400
Total governmental activities	35,996,110	35,458,790	35,629,842	36,515,198
Business-type activities:				
Investment earnings	14,155	6,255	5,623	5,558
Miscellaneous	314,524	266,134	264,302	139,658
Bed tax	50,000	50,000	50,000	50,000
Transfers & contributions	608,167	597,500	554,800	(28,000)
Total business-type activities	986,846	919,889	874,725	167,216
Total primary government	36,982,956	36,378,679	36,504,567	36,682,414
Change in net position:				
Governmental activities	699,335	3,593,338	3,842,294	2,619,861
Business-type activities	824,290	1,219,745	1,263,021	554,671
Total primary government				
change in net position	\$ 1,523,625	\$ 4,813,083	\$ 5,105,315	\$ 3,174,532

	2012	2011	2010	2009	2008	2007
\$	2,618,203	\$ 1,916,841	\$ 2,210,638	\$ 2,259,086	\$ 2,061,366	\$ 2,026,108
	3,963,559	3,976,951	3,661,813	3,238,236	3,326,833	3,290,011
	-	-	-	-	-	204,396
	361,185	489,278	304,000	182,709	-	532,923
	158,624	250,372	2,416,303	674,663	484,713	358,239
	<u>7,101,571</u>	<u>6,633,442</u>	<u>8,592,754</u>	<u>6,354,694</u>	<u>5,872,912</u>	<u>6,411,677</u>
	<u>58,075,088</u>	<u>64,457,840</u>	<u>73,199,568</u>	<u>70,961,508</u>	<u>67,205,344</u>	<u>69,614,619</u>
	(33,410,970)	(28,945,391)	(30,439,374)	(31,472,339)	(33,889,349)	(28,871,765)
	(476,541)	(809,377)	(372,611)	(2,609,721)	(3,042,634)	(2,602,112)
	<u>(33,887,511)</u>	<u>(29,754,768)</u>	<u>(30,811,985)</u>	<u>(34,082,060)</u>	<u>(36,931,983)</u>	<u>(31,473,877)</u>
	3,488,300	3,518,914	3,603,209	3,585,648	3,677,121	4,009,794
	6,962,546	6,424,952	6,294,301	6,239,428	6,546,025	7,074,091
	5,006,578	3,908,280	3,810,344	3,773,521	3,928,144	3,442,667
	-	150,742	-	15,773	15,485	17,429
	955,029	888,230	869,730	861,166	840,807	885,612
	<u>9,207,656</u>	<u>8,956,657</u>	<u>8,570,869</u>	<u>7,938,932</u>	<u>8,486,298</u>	<u>8,722,401</u>
	3,776,224	8,026,979	9,155,651	8,749,686	9,157,496	5,309,516
	568,102	516,914	449,604	567,042	1,610,343	3,068,700
	2,884,245	1,620,434	609,404	674,110	447,923	264,815
	(1,406,617)	(1,250,834)	(1,026,533)	(1,111,324)	(1,142,936)	(1,715,221)
	-	-	-	-	-	-
	<u>31,442,063</u>	<u>32,761,268</u>	<u>32,336,579</u>	<u>31,293,982</u>	<u>33,566,706</u>	<u>31,079,804</u>
	2,885	580	309,472	164,341	200,153	93,394
	209,864	140,330	876,444	417	1,069	2,448
	50,000	350,430	288,450	317,754	485,709	322,574
	1,406,617	1,250,834	1,026,533	1,111,324	1,142,936	1,715,221
	<u>1,669,366</u>	<u>1,742,174</u>	<u>2,500,899</u>	<u>1,593,836</u>	<u>1,829,867</u>	<u>2,133,637</u>
	<u>33,111,429</u>	<u>34,503,442</u>	<u>34,837,478</u>	<u>32,887,818</u>	<u>35,396,573</u>	<u>33,213,441</u>
	(1,968,907)	3,815,877	1,897,205	(178,357)	(322,643)	2,208,039
	<u>1,192,825</u>	<u>932,797</u>	<u>2,128,288</u>	<u>(1,015,885)</u>	<u>(1,212,767)</u>	<u>(468,475)</u>
\$	<u>(776,082)</u>	<u>\$ 4,748,674</u>	<u>\$ 4,025,493</u>	<u>\$ (1,194,242)</u>	<u>\$ (1,535,410)</u>	<u>\$ 1,739,564</u>

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

	2016	2015	2014	2013
General fund:				
Nonspendable	\$ 503,102	\$ 733,582	\$ 715,696	\$ 626,692
Restricted	-	-	-	-
Committed	1,072,642	742,521	615,075	401,759
Assigned	1,810,896	904,095	1,666,129	313,446
Unassigned	3,580,816	4,198,410	3,135,762	4,324,662
Reserved	n/a	n/a	n/a	n/a
Unreserved	n/a	n/a	n/a	n/a
<i>Total general fund</i>	<u>6,967,456</u>	<u>6,578,608</u>	<u>6,132,662</u>	<u>5,666,559</u>
All other governmental funds:				
Nonspendable	\$ 2,529,353	\$ 2,490,116	\$ 2,617,389	\$ 2,236,994
Restricted	31,490,274	31,503,253	30,658,848	33,301,657
Committed	557,024	493,522	630,272	617,022
Assigned	-	-	-	-
Unassigned (deficit)	(25,512)	(17,007)	(29,938)	(46,539)
Reserved	n/a	n/a	n/a	n/a
Unreserved, undesignated, Reported in:				
Special revenue funds	n/a	n/a	n/a	n/a
Debt service fund	n/a	n/a	n/a	n/a
Capital projects funds	n/a	n/a	n/a	n/a
<i>Total all other governmental funds</i>	<u>34,551,139</u>	<u>34,469,884</u>	<u>33,876,571</u>	<u>36,109,134</u>
<i>Total governmental funds</i>	<u>\$ 41,518,595</u>	<u>\$ 41,048,492</u>	<u>\$ 40,009,233</u>	<u>\$ 41,775,693</u>

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



	2012	2011	2010	2009	2008	2007
\$	608,402	\$ 470,890	\$ 438,440	n/a	n/a	n/a
	-	-	-	n/a	n/a	n/a
	231,348	-	90,000	n/a	n/a	n/a
	209,288	443,829	157,541	n/a	n/a	n/a
	4,030,663	4,793,147	3,835,535	n/a	n/a	n/a
	n/a	n/a	n/a	188,320	209,808	430,125
	n/a	n/a	n/a	2,682,652	2,622,582	3,736,869
	5,079,701	5,707,866	4,521,516	2,870,972	2,832,390	4,166,994
\$	2,152,865	\$ 2,473,993	\$ 2,229,504	n/a	n/a	n/a
	30,014,526	31,083,737	30,927,558	n/a	n/a	n/a
	596,340	536,999	536,401	n/a	n/a	n/a
	-	-	-	n/a	n/a	n/a
	(32,111)	-	-	n/a	n/a	n/a
	n/a	n/a	n/a	4,413,772	2,662,714	3,594,672
	n/a	n/a	n/a	25,822,021	30,007,554	28,784,004
	n/a	n/a	n/a	579,287	404,580	400,428
	n/a	n/a	n/a	668,487	777,244	728,817
	32,731,620	34,094,729	33,693,463	31,483,567	33,852,092	33,507,921
\$	37,811,321	\$ 39,802,595	\$ 38,214,979	\$ 34,354,539	\$ 36,684,482	\$ 37,674,915

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

	2016	2015	2014	2013
Revenues:				
Property taxes	\$ 17,007,843	\$ 16,020,699	\$ 15,161,402	\$ 16,195,726
Permissive sales taxes	10,851,793	10,698,746	10,252,269	9,702,080
Charges for services	11,257,666	11,221,217	11,452,457	11,341,488
Licenses and permits	184,926	165,321	118,556	138,472
Fines and forfeitures	679,637	709,779	670,520	804,366
Intergovernmental	41,952,427	40,866,642	42,472,247	38,890,155
Special assessments	375,950	414,862	259,586	271,496
Interest	339,569	560,758	570,931	382,261
Contributions and donations	15,792	35,626	12,964	49,775
Other	3,540,905	3,424,393	3,593,207	2,803,646
<i>Total revenues</i>	<u>86,206,508</u>	<u>84,118,043</u>	<u>84,564,139</u>	<u>80,579,465</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	9,530,818	9,982,748	10,030,820	9,909,141
Judicial	6,525,163	5,726,483	5,575,064	5,360,086
Public safety	10,369,195	10,696,424	10,398,540	9,256,228
Public works	9,623,308	7,688,252	10,133,780	7,315,545
Health	17,123,492	17,176,128	16,657,254	16,445,831
Human services	30,016,071	28,892,652	29,695,371	29,293,524
Conservation and recreation	265,947	341,895	262,862	289,418
Other	-	-	-	-
Capital outlay	565,683	473,944	1,299,800	920,376
Debt service:				
Principal retirement	964,438	960,608	953,502	1,543,667
Interest and fiscal charges	637,715	653,897	673,388	1,440,740
Payment to refunded bond escrow agent	-	-	-	11,701,935
<i>Total expenditures</i>	<u>85,621,830</u>	<u>82,593,031</u>	<u>85,680,381</u>	<u>93,476,491</u>
Excess of revenues over (under) expenditures	<u>584,678</u>	<u>1,525,012</u>	<u>(1,116,242)</u>	<u>(12,897,026)</u>
Other financing sources (uses):				
Inception of capital lease	-	150,625	-	243,225
Proceeds of refunding bonds issued	-	-	-	18,395,000
Premium on refunding bonds issued	-	-	-	1,001,606
Payment to refunded bond escrow agent	-	-	-	(5,389,333)
Proceeds of loans	100,000	50,000	-	-
Proceeds of notes	375,000	-	-	-
Contributions to lodge	(297,168)	(250,000)	(250,000)	(225,000)
Proceeds from sale of capital assets	90,647	11,122	9,382	-
Transfers in	1,581,480	1,725,477	1,926,864	2,388,688
Transfers out	(1,964,534)	(2,172,977)	(2,336,464)	(2,228,188)
<i>Total other financing sources (uses)</i>	<u>(114,575)</u>	<u>(485,753)</u>	<u>(650,218)</u>	<u>14,185,998</u>
Extraordinary item	-	-	-	2,675,400
<i>Net change in fund balances</i>	<u>\$ 470,103</u>	<u>\$ 1,039,259</u>	<u>\$ (1,766,460)</u>	<u>\$ 3,964,372</u>
Debt service as a percentage of noncapital expenditures	1.9%	2.0%	1.9%	15.9%

	2012	2011	2010	2009	2008	2007
\$	16,209,020	\$ 14,677,835	\$ 14,600,532	\$ 14,758,619	\$ 14,993,453	\$ 15,372,075
	9,222,158	8,928,466	8,537,786	7,916,309	8,522,192	8,693,576
	11,246,801	11,785,638	12,949,077	12,945,580	12,463,916	12,520,194
	130,443	20,275	50,712	44,232	50,164	24,000
	847,474	669,762	710,385	1,281,517	1,027,358	968,957
	42,317,643	52,588,554	58,836,821	58,985,179	57,123,120	58,587,801
	199,759	199,155	197,103	200,719	196,912	196,986
	568,102	516,914	449,604	567,041	1,610,343	3,068,700
	54,005	41,420	160,479	168,339	221,343	128,272
	2,332,527	1,620,434	609,404	674,109	439,463	337,510
	83,127,932	91,048,453	97,101,903	97,541,644	96,648,264	99,898,071
	9,573,289	9,107,102	10,716,405	9,264,265	9,452,363	9,277,916
	5,167,559	4,648,458	4,511,706	4,417,533	4,604,046	4,462,606
	8,932,587	8,140,160	7,774,830	9,201,078	9,830,284	9,470,131
	6,592,907	6,978,890	8,115,295	6,361,558	6,779,874	6,638,719
	22,265,198	25,186,929	27,988,775	26,820,928	24,883,395	22,825,820
	29,917,322	30,859,303	32,981,732	38,523,929	37,877,520	37,244,132
	253,148	235,974	94,589	271,677	333,080	385,792
	-	-	-	-	-	690,965
	1,436,084	2,338,621	2,537,555	2,396,203	1,206,032	5,192,820
	395,317	615,842	513,062	1,286,154	1,090,169	1,182,860
	241,197	243,669	193,939	223,511	259,321	312,435
	-	-	-	-	-	-
	84,774,608	88,354,948	95,427,888	98,766,836	96,316,084	97,684,196
	(1,646,676)	2,693,505	1,674,015	(1,225,192)	332,180	2,213,875
	-	135,523	531,003	107,000	105,713	322,312
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	3,000,000	149,714	-	84,250
	800,000	-	-	-	-	-
	(300,000)	-	-	-	-	-
	-	9,422	361,161	15,231	32,685	8,626
	2,065,949	1,671,477	3,065,402	4,375,110	5,268,075	4,625,286
	(3,216,736)	(2,922,311)	(4,771,141)	(5,751,806)	(6,741,543)	(6,635,978)
	(650,787)	(1,105,889)	2,186,425	(1,104,751)	(1,335,070)	(1,595,504)
	-	-	-	-	-	-
\$	(2,297,463)	\$ 1,587,616	\$ 3,860,440	\$ (2,329,943)	\$ (1,002,890)	\$ 618,371

0.8%

1.0%

0.8%

1.6%

1.4%

1.6%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2016	\$ 1,380,084,800	\$ 329,755,950	\$ 4,885,259,286	\$ 110,918,420	\$ 126,043,659
2015	1,377,097,030	320,880,580	4,851,364,600	107,950,050	122,670,511
2014	1,359,475,900	356,435,870	4,902,605,057	98,378,680	111,793,955
2013	1,354,604,520	343,315,880	4,851,201,143	91,285,630	103,733,670
2012	1,352,676,560	313,264,790	4,759,832,429	88,675,130	100,767,193
2011	1,455,627,750	334,894,990	5,115,779,257	87,490,730	99,421,284
2010	1,454,018,350	338,667,620	5,121,959,914	82,896,240	94,200,273
2009	1,441,613,360	330,250,650	5,062,468,600	84,441,360	95,956,091
2008	1,324,982,790	308,834,290	4,668,048,800	83,439,520	94,817,636
2007	1,301,741,680	298,864,870	4,573,161,571	105,562,920	119,957,864

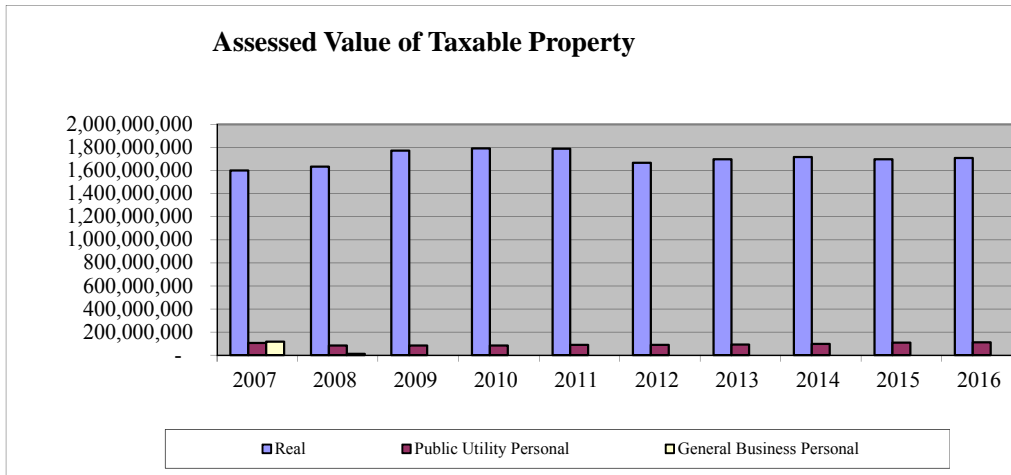
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

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

Tangible Personal Property							
General Business				Total			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Weighted Average Tax Rate		
\$ -	\$ -	\$ 1,820,759,170	\$ 5,011,302,945	36.33%	10.314494		
-	-	1,805,927,660	4,974,035,111	36.31%	9.814403		
-	-	1,814,290,450	5,014,399,012	36.18%	9.825686		
-	-	1,789,206,030	4,954,934,813	36.11%	9.288593		
-	-	1,754,616,480	4,860,599,622	36.10%	9.278699		
-	-	1,878,013,470	5,215,200,541	36.01%	9.260835		
-	-	1,875,582,210	5,216,160,187	35.96%	8.806351		
-	-	1,856,305,370	5,158,424,691	35.99%	8.782952		
11,636,920	93,095,360	1,728,893,520	4,855,961,796	35.60%	8.804623		
116,875,390	935,003,120	1,823,044,860	5,628,122,555	32.39%	8.896911		



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

Collection Year	2016	2015	2014	2013
Unvoted Millage				
Operating	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97
Permanent Improvement	-	-	-	-
Debt	0.54	0.54	0.54	0.54
Voted Millage - by levy				
1985 MHRS (648 Board) Operating - 5 years				
Residential/Agricultural Real	-	0.271131	0.273894	0.273606
Commercial/Industrial and Public Utility Real	-	0.444237	0.407394	0.405118
General Business and Public Utility Personal	-	0.60	0.60	0.60
1990 MRDD (169 Board) Operating - 5 years				
Residential/Agricultural Real	0.226800	0.225942	0.228245	0.228005
Commercial/Industrial and Public Utility Real	0.378566	0.373731	0.342735	0.340820
General Business and Public Utility Personal	0.50	0.50	0.50	0.50
1997 MRDD (169 Board) Operating - continuing				
Residential/Agricultural Real	0.892312	0.888938	0.898000	0.897054
Commercial/Industrial and Public Utility Real	1.238191	1.222376	1.120997	1.114733
General Business and Public Utility Personal	1.33	1.33	1.33	1.33
1997 Children Services Operating - 5 years				
Residential/Agricultural Real	-	-	-	-
Commercial/Industrial and Public Utility Real	-	-	-	-
General Business and Public Utility Personal	-	-	-	-
1999 MRDD (169 Board) Operating - 10 years				
Residential/Agricultural Real	1.341824	1.336750	1.350376	1.348954
Commercial/Industrial and Public Utility Real	1.861942	1.838160	1.685710	1.676290
General Business and Public Utility Personal	2.00	2.00	2.00	2.00
2000 Senior Services - 5 years				
Residential/Agricultural Real	-	0.768323	0.776155	0.775337
Commercial/Industrial and Public Utility Real	-	0.919080	0.842855	0.838145
General Business and Public Utility Personal	-	1.00	1.00	1.00
2003 MRDD (169 Board) Operating - 7 years				
Residential/Agricultural Real	1.206823	1.202260	1.214516	1.213237
Commercial/Industrial and Public Utility Real	1.330000	1.330000	0.020646	1.295262
General Business and Public Utility Personal	1.33	1.33	1.33	1.33
2007 Children Services Operating - 5 years				
Residential/Agricultural Real	1.738913	1.732339	1.750000	1.750000
Commercial/Industrial and Public Utility Real	1.750000	1.750000	1.750000	1.750000
General Business and Public Utility Personal	1.75	1.75	1.75	1.75
2014 Children Services Operating - 5 years				
Residential/Agricultural Real	0.496832	0.494954	-	-
Commercial/Industrial and Public Utility Real	0.500000	0.500000	-	-
General Business and Public Utility Personal	0.50	0.50	-	-

2012	2011	2010	2009	2008	2007
\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97
-	-	-	0.01	0.01	0.01
0.54	0.54	0.54	0.54	0.54	0.54
0.273381	0.254043	0.253733	0.253477	0.272032	0.272181
0.404546	0.373808	0.368142	0.365758	0.393623	0.393289
0.60	0.60	0.60	0.60	0.60	0.60
0.227818	0.211702	0.211444	0.211231	0.226694	0.226818
0.340339	0.314480	0.309713	0.307708	0.331150	0.330869
0.50	0.50	0.50	0.50	0.50	0.50
0.896318	0.832915	0.831899	0.831058	0.891895	0.892383
1.113162	1.028583	1.012991	1.006433	1.083106	1.082189
1.33	1.33	1.33	1.33	1.33	1.33
-	-	-	-	-	1.174188
-	-	-	-	-	1.423933
-	-	-	-	-	1.75
1.347848	1.252504	1.250976	1.249712	1.341196	1.341930
1.673928	1.546742	1.523296	1.513434	1.628732	1.627352
2.00	2.00	2.00	2.00	2.00	2.00
0.774701	0.719900	0.719022	0.718296	0.770878	0.771299
0.836964	0.773371	0.761648	0.756717	0.814366	0.813676
1.00	1.00	1.00	1.00	1.00	1.00
1.212241	1.126490	1.125116	1.123980	1.206259	1.206919
1.293435	1.195159	1.177042	1.169421	1.258511	1.257445
1.33	1.33	1.33	1.33	1.33	1.33
1.750000	1.633378	1.631386	1.629740	1.749042	-
1.750000	1.661905	1.636712	1.626115	1.750000	-
1.75	1.75	1.75	1.75	1.75	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

(Continued)

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

Collection Year	2016	2015	2014	2013
Voted Millage - by levy				
2015 MHRS (648 Board) Operating - 5 years				
Residential/Agricultural Real	\$ 0.600000	\$ -	\$ -	\$ -
Commercial/Industrial and Public Utility Real	0.600000	-	-	-
General Business and Public Utility Personal	0.60	-	-	-
2015 Senior Services - 5 years				
Residential/Agricultural Real	1.000000	-	-	-
Commercial/Industrial and Public Utility Real	1.000000	-	-	-
General Business and Public Utility Personal	1.00	-	-	-
Total voted millage by type of property				
Residential/Agricultural Real	7.503504	6.920637	6.491186	6.486193
Commercial/Industrial and Public Utility Real	8.658699	8.377584	7.452231	7.420367
General Business and Public Utility Personal	9.01	9.01	8.51	8.51
Total millage by type of property				
Residential/Agricultural Real	10.013504	9.430637	9.001186	8.996193
Commercial/Industrial and Public Utility Real	11.168699	10.887584	9.962231	9.930367
General Business and Public Utility Personal	11.52	11.52	11.02	11.02

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

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

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

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

2012	2011	2010	2009	2008	2007
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6.482307	6.030932	6.023576	6.017494	6.457996	5.885718
7.412374	6.894048	6.789544	6.745586	7.259488	6.928753
8.51	8.51	8.51	8.51	8.51	8.51
8.992307	8.540932	8.533576	8.537494	8.977996	8.405718
9.922374	9.404048	9.299544	9.265586	9.779488	9.448753
11.02	11.02	11.02	11.03	11.03	11.03

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

Collection Year	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<i>In County School Districts:</i>										
Ashtabula Area City Schools	\$ 50.85	\$ 50.85	\$ 50.85	\$ 50.85	\$ 52.00	\$ 52.00	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50
Buckeye Local Schools	45.31	45.21	45.21	45.21	45.31	45.31	45.31	45.31	45.31	45.31
Conneaut Area City Schools	36.39	36.39	36.39	37.63	37.63	37.63	37.63	37.63	37.63	37.63
Geneva Area City Schools	50.74	50.74	50.74	50.74	51.64	51.64	51.64	52.01	52.01	51.88
Grand Valley Local Schools	48.01	48.01	48.01	48.01	48.01	48.01	50.01	50.01	50.01	50.01
Jefferson Area Local Schools	52.73	52.73	52.73	52.73	54.73	54.73	54.73	54.73	54.73	54.73
Pymatuning Valley Local Schools	34.93	34.13	35.03	35.93	35.33	35.33	35.05	37.84	37.84	37.92
<i>Out of County School Districts:</i>										
Ledgemont Local Schools	50.20	50.20	50.20	50.20	50.20	50.20	50.20	50.20	50.20	50.20
<i>Joint Vocational School Districts:</i>										
Join Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<i>Cities:</i>										
Ashtabula	11.81	11.81	9.31	9.31	9.31	9.31	9.31	9.31	9.31	11.11
Conneaut	13.51	9.91	9.91	7.26	7.90	7.90	7.90	8.10	8.10	8.30
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	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35
Geneva-on-the-lake	15.33	13.83	13.83	13.83	17.13	17.13	17.13	17.35	17.35	17.35
Jefferson	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53
North Kingsville	6.28	6.28	6.28	6.28	5.18	5.18	5.18	5.60	5.60	5.60
Roaming Shores	10.00	10.40	7.40	7.70	7.70	7.70	7.70	7.70	7.70	7.70
Rock Creek	10.38	10.38	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	5.06	5.06	5.06	5.06	6.06	6.06	6.06	6.06	6.06	6.06
<i>Townships:</i>										
Andover	1.35	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Andover (Excluding Vill)	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	8.98
Ashtabula	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	19.01	19.01	18.01	18.01	17.01	17.01	16.01	15.51	15.51	14.02
Austinburg	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	7.08	7.08	7.08	7.08	6.58	6.58	6.58	6.58	6.58	6.33
Colebrook	10.13	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23
Denmark	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39
Dorset	9.98	9.98	9.98	9.98	9.98	9.98	12.98	12.98	12.98	12.98
Geneva	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	8.38	8.38	8.18	8.18	7.48	7.48	7.48	7.48	7.48	7.90
Hartsgrove	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	9.38
Jefferson	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Jefferson (Excluding Vill)	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48
Kingsville	15.18	15.18	15.18	13.18	13.18	13.18	13.18	13.18	13.18	12.68
Lenox	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98

(continued)

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

Collection Year	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Monroe	13.68	13.68	13.68	13.68	13.68	13.68	11.68	14.18	14.18	14.18
Morgan	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Villages)	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.92	1.92	1.92
Orwell (Excluding Vill)	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Pierpont	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68
Plymouth	12.78	12.78	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
Richmond	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	4.58
Rome	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68
Trumbull	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	11.48
Wayne	12.58	12.58	12.58	12.58	12.58	12.58	12.58	13.58	13.58	13.58
Williamsfield	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	12.94
Windsor	14.98	14.98	14.98	14.98	14.98	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	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
South Central Ambulance District	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.50	2.50	2.50
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	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.64	1.64	1.64
Geneva Township	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Cemeteries										
Geneva Union	1.14	1.14	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64
Jefferson Oakdale Union	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Libraries										
Andover Public Library	0.50	0.50	0.50	-	-	-	-	-	-	-
Ashtabula Co District Library	1.25	1.25	1.25	-	-	-	-	-	-	-
Conneaut Public Library	1.90	1.90	-	-	-	-	-	-	-	-
Grand Valley Public Library	2.00	2.00	2.00	-	-	-	-	-	-	-
Harbor Topky Library	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2.00	2.00	2.00
Kingsville Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Rock Creek Library	1.50	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.

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
2016	\$ -	\$ -	n/a	\$ -	\$ -	n/a
2015	-	-	n/a	1,687	1,687	n/a
2014	-	-	n/a	3,517	3,517	n/a
2013	-	-	n/a	4,938	4,938	n/a
2012	-	-	n/a	-	-	n/a
2011	-	-	n/a	7,425	7,425	n/a
2010	74,432	73,958	99.36	3,284	77,242	103.78
2009	183,746	181,033	98.52	3,687	184,720	100.53
2008	678,192	674,179	99.41	17,206	691,385	101.95
2007	1,250,353	1,247,380	99.76	104,934	1,352,314	108.15

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

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

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

Collection Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Outstanding Taxes to Current Tax Levy
2016	\$18,870,933	\$ 17,869,060	94.69%	\$ 727,460	\$18,596,520	98.55%	\$ 1,866,315	9.9%
2015	\$17,940,576	\$ 16,944,760	94.45%	\$ 704,388	\$17,649,148	98.38%	1,669,500	9.3%
2014	16,901,274	15,854,683	93.81%	766,305	16,620,988	98.34%	1,615,712	9.6%
2013	16,618,492	15,638,057	94.10%	905,470	16,543,527	99.55%	1,376,359	8.3%
2012	16,423,461	15,309,996	93.22%	813,973	16,123,969	98.18%	1,688,888	10.3%
2011	16,503,739	15,548,138	94.21%	913,737	16,461,875	99.75%	1,084,241	6.6%
2010	16,626,777	15,492,475	93.18%	818,657	16,311,132	98.10%	1,071,405	6.4%
2009	16,443,590	15,502,626	94.28%	778,643	16,281,269	99.01%	637,391	3.9%
2008	15,807,171	14,970,843	94.71%	792,241	15,763,084	99.72%	656,280	4.2%
2007	15,094,356	14,230,140	94.27%	765,346	14,995,486	99.34%	534,194	3.5%

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

2016 and 2007 (1)

Name of Taxpayer	2016	
	Assessed Value	Percent of Real Property Assessed Value
CCA Western Properties, Inc.	\$ 25,049,150	1.46%
Cristal USA Inc.	5,585,960	0.33%
Sanifill of Ohio Inc.	5,064,870	0.30%
Saybrook Investment Corporation	4,338,790	0.25%
Pinney Dock	4,180,750	0.24%
Supervalu Holdings Inc.	3,725,090	0.22%
First Energy Generation	2,697,630	0.16%
Wal-Mart Real Estate	2,495,010	0.15%
Plastpro 2000	2,395,970	0.14%
Sure Fire Group LLC	2,151,660	0.13%
Totals	\$ 57,684,880	3.38%
Total Assessed Valuation	\$ 1,709,840,750	

Name of Taxpayer	2007	
	Assessed Value	Percent of Real Property Assessed Value
Cabot Ashtabula 23 LLC	\$ 15,529,810	0.97%
ABC Chemicals Inc.	4,830,250	0.30%
First Energy Generation	3,950,530	0.25%
Pymatuning Valley Local	3,734,220	0.23%
Wal-Mart Stores Inc.	3,473,940	0.22%
E&L Investors	2,482,420	0.16%
Lowes Home Centers	2,354,380	0.15%
Donald Andrus	2,001,580	0.13%
Millwork Properties II	1,902,140	0.12%
Premix	1,898,240	0.12%
Totals	\$ 42,157,510	2.65%
Total Assessed Valuation	\$ 1,600,606,550	

(1) The amounts presented represent the assessed values upon which 2016 and 2007 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2016 and 2007 (1)

Name of Taxpayer	2016	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$ 52,291,730	47.14%
The Aqua Ohio Water Company	25,014,180	22.55%
American Transmission System	12,089,830	10.90%
East Ohio Gas/Dominion East Ohio	8,609,200	7.76%
Ohio Edison	7,686,610	6.93%
First Energy Generation	4,109,200	3.70%
Orwell Natural Gas Co Inc	940,960	0.85%
Eastern Natural Gas Co	79,280	0.07%
Camplands Water LLC	58,760	0.05%
Columbia Gas Trans Corp.	20,360	0.02%
Total	\$ 110,900,110	99.97%
Total Assessed Valuation	\$ 110,918,420	

Name of Taxpayer	2007	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$ 34,341,130	32.53%
Ohio American Water	18,417,680	17.45%
First Energy	9,745,780	9.23%
Norfolk Southern Combined	7,941,680	7.52%
Alltel	5,244,740	4.97%
American Transmission	5,012,250	4.75%
Ohio Edison Co.	4,837,660	4.58%
Conneaut Telephone Co	2,979,210	2.82%
East Ohio Gas	2,805,870	2.66%
CSX Transportation	2,266,270	2.15%
Total	\$ 93,592,270	88.66%
Total Assessed Valuation	\$ 105,562,920	

(1) The amounts presented represent the assessed values upon which 2016 and 2007 collections were based.

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

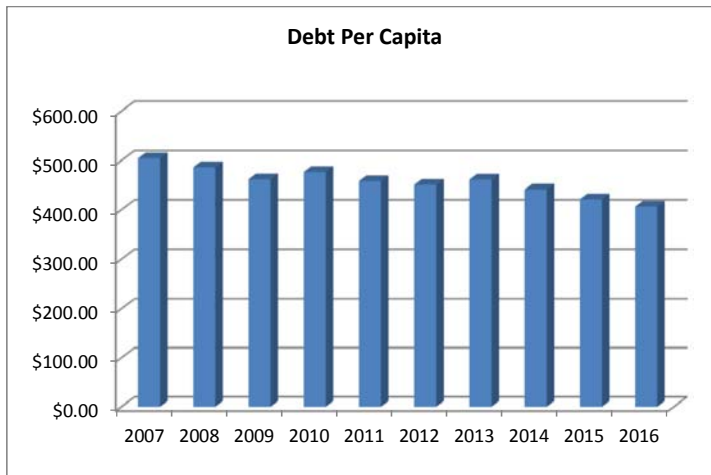
Ashtabula County, Ohio
*Ratios of Outstanding Debt to
 Total Personal Income and Debt per Capita
 Last Ten Years*

Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	General Obligation Notes	Other	General Obligation Notes	Revenue Bonds	OWDA Loans
2016	\$ 17,342,885	\$ -	\$ 1,392,593	\$ -	\$ 8,933,714	\$ 11,162,549
2015	18,186,572	-	1,000,996	-	9,650,095	11,860,055
2014	19,027,702	-	895,630	-	10,355,675	12,529,737
2013	19,893,832	-	930,668	-	11,044,556	13,196,372
2012	12,221,192	6,425,408	601,570	-	10,955,739	13,871,345
2011	6,059,400	-	909,467	6,709,659	17,007,269	14,585,046
2010	6,296,345	-	1,093,522	7,000,000	17,517,099	15,267,261
2009	3,524,357	-	513,505	7,330,000	18,002,429	15,907,119
2008	4,470,771	-	871,090	7,324,502	18,467,160	16,457,888
2007	5,442,766	-	1,323,590	-	25,993,899	17,006,081

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

(1) Personal Income and Population are located on S32.

OPWC Loans	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 1,094,629	\$ 39,926,370	1.18%	\$ 406.45
865,428	41,563,146	1.23%	421.40
950,545	43,759,289	1.29%	441.23
989,641	46,055,069	1.41%	461.42
1,181,031	45,256,285	1.42%	450.81
1,269,165	46,540,006	1.56%	458.36
1,216,704	48,390,931	1.67%	476.77
1,274,956	46,552,366	1.60%	461.98
1,361,633	48,953,044	1.71%	486.38
1,256,883	51,023,219	1.84%	504.43



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
2016	98,231	\$ 5,011,302,945	\$ 17,342,885	0.346%	\$ 176.55
2015	98,632	4,974,035,111	18,186,572	0.366%	184.39
2014	99,175	5,014,399,012	19,027,702	0.379%	191.86
2013	99,811	4,954,934,813	19,893,832	0.401%	199.32
2012	100,389	4,860,599,622	18,646,600	0.384%	185.74
2011	101,536	5,215,200,541	12,769,059	0.245%	125.76
2010	101,497	5,216,160,187	13,296,345	0.255%	131.00
2009	100,648	5,158,424,691	10,854,357	0.210%	107.84
2008	100,648	4,855,961,796	11,795,273	0.243%	117.19
2007	101,151	5,628,122,555	5,442,766	0.097%	53.81

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, 2016

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
Direct - Ashtabula County			
General Obligation Bonds	\$ 17,342,885	100.00%	\$ 17,342,885
OPWC Loans	208,214	100.00%	208,214
Long-term Notes	435,783	100.00%	435,783
Capital Leases	<u>50,303</u>	100.00%	<u>50,303</u>
Total Direct - Ashtabula County	<u>18,037,185</u>		<u>18,037,185</u>
Overlapping			
Cities Wholly Within the County	8,643,056	100.00%	8,643,056
Villages Wholly Within the County	6,137,402	100.00%	6,137,402
Townships Wholly Within the County	3,681,969	100.00%	3,681,969
School Districts Wholly Within the County	74,614,102	100.00%	74,614,102
Park Districts Wholly Within the County	75,000	100.00%	75,000
Cemetery Districts Wholly Within the County	25,590	100.00%	25,590
Library Districts Wholly Within the County	<u>3,742,524</u>	100.00%	<u>3,742,524</u>
Total Overlapping	<u>96,919,643</u>		<u>96,919,643</u>
Totals	<u>\$ 114,956,828</u>		<u>\$ 114,956,828</u>

Source: Ashtabula County Auditor

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

	2016	2015	2014	2013
Tax Valuation	<u>\$ 1,820,759,170</u>	<u>\$ 1,805,927,660</u>	<u>\$ 1,814,290,450</u>	<u>\$ 1,789,206,030</u>
Debt Limit (1)	<u>44,018,979</u>	<u>43,648,192</u>	<u>43,857,261</u>	<u>43,230,151</u>
General Bonded Outstanding				
General Obligation Bonds	13,242,885	13,941,572	14,637,702	15,358,832
Exempt General Obligation Bonds	4,100,000	4,245,000	4,390,000	4,535,000
Revenue Bonds	8,933,714	9,650,095	10,355,675	11,044,556
General Obligation Notes	-	-	-	-
OWDA Loans	11,162,549	11,860,055	12,529,737	13,196,372
OPWC Loans	1,302,843	998,535	1,057,295	1,123,784
503 Corporation Loan	262,821	290,486	318,152	345,545
Notes	435,783	64,930	68,810	72,428
Total	<u>39,440,595</u>	<u>41,050,673</u>	<u>43,357,371</u>	<u>45,676,517</u>
Less:				
Exempt General Obligation Bonds	4,100,000	4,245,000	4,390,000	4,535,000
Revenue Bonds	8,933,714	9,650,095	10,355,675	11,044,556
OWDA Loans	11,162,549	11,860,055	12,529,737	13,196,372
OPWC Loans	1,302,843	998,535	1,057,295	1,123,784
Notes	435,783	64,930	68,810	72,428
Amount Available in Debt Service	<u>164,495</u>	<u>154,010</u>	<u>166,249</u>	<u>178,243</u>
Amount of Debt Subject to Limit	<u>13,341,211</u>	<u>14,078,048</u>	<u>14,789,605</u>	<u>15,526,134</u>
Legal Debt Margin	<u>\$ 30,677,768</u>	<u>\$ 29,570,144</u>	<u>\$ 29,067,656</u>	<u>\$ 27,704,017</u>
Legal Debt Margin as a Percentage of the Debt Limit	69.69%	67.75%	66.28%	64.08%
Unvoted Debt Limit (2)	\$ 18,207,592	\$ 18,059,277	\$ 18,142,905	\$ 17,892,060
Amount of Debt Subject to Limit	<u>13,341,211</u>	<u>14,078,048</u>	<u>14,789,605</u>	<u>15,526,134</u>
Unvoted Legal Debt Margin	<u>\$ 4,866,381</u>	<u>\$ 3,981,229</u>	<u>\$ 3,353,300</u>	<u>\$ 2,365,926</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	26.73%	22.05%	18.48%	13.22%

(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.

2012	2011	2010	2009	2008	2007
<u>\$ 1,754,616,480</u>	<u>\$ 1,878,013,470</u>	<u>\$ 1,875,582,210</u>	<u>\$ 1,856,305,370</u>	<u>\$ 1,728,893,520</u>	<u>\$ 1,823,044,860</u>
<u>42,365,412</u>	<u>45,450,337</u>	<u>45,389,555</u>	<u>44,907,634</u>	<u>41,722,338</u>	<u>44,076,122</u>
6,706,192	6,059,400	6,296,345	3,524,357	4,470,771	5,442,766
-	-	-	-	-	-
16,470,739	17,007,269	17,517,099	18,089,000	18,558,200	26,137,900
6,425,408	6,700,000	7,000,000	7,330,000	7,330,000	-
13,871,345	14,585,046	15,267,261	15,907,120	16,457,888	17,006,081
1,342,567	1,458,094	1,433,025	1,527,170	1,471,633	1,381,882
372,666	399,519	426,106	452,235	452,341	478,404
75,802	78,679	81,878	114,075	195,117	272,229
<u>45,264,719</u>	<u>46,288,007</u>	<u>48,021,714</u>	<u>46,943,957</u>	<u>48,935,950</u>	<u>50,719,262</u>
-	-	-	-	-	-
16,470,739	17,007,269	17,517,099	18,089,000	18,558,200	26,137,900
13,871,345	14,585,046	15,267,261	15,907,120	16,457,888	17,006,081
1,342,567	1,458,094	1,433,025	1,527,170	1,471,633	1,381,882
75,802	78,679	81,878	114,075	195,117	272,229
438,563	312,077	403,550	579,287	404,580	400,428
<u>13,065,703</u>	<u>12,846,842</u>	<u>13,318,901</u>	<u>10,727,305</u>	<u>11,848,532</u>	<u>5,520,742</u>
<u>\$ 29,299,709</u>	<u>\$ 32,603,495</u>	<u>\$ 32,070,654</u>	<u>\$ 34,180,329</u>	<u>\$ 29,873,806</u>	<u>\$ 38,555,380</u>
69.16%	71.73%	70.66%	76.11%	71.60%	87.47%
\$ 17,546,165	\$ 18,780,135	\$ 18,755,822	\$ 18,563,054	\$ 17,288,935	\$ 18,230,449
<u>13,065,703</u>	<u>12,846,842</u>	<u>13,318,901</u>	<u>10,727,305</u>	<u>11,848,532</u>	<u>5,520,742</u>
<u>\$ 4,480,462</u>	<u>\$ 5,933,293</u>	<u>\$ 5,436,921</u>	<u>\$ 7,835,749</u>	<u>\$ 5,440,403</u>	<u>\$ 12,709,707</u>
25.54%	31.59%	28.99%	42.21%	31.47%	69.72%

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>				
2016	\$ 2,805,145	\$ 2,039,208	\$ 765,937	\$ 29,750
2015	2,660,083	2,015,589	644,494	29,700
2014	3,211,536	1,812,913	1,398,623	29,715
2013	2,730,550	1,882,451	848,099	29,695
2012	2,654,209	1,614,905	1,039,304	29,745
2011	2,231,447	1,188,826	1,042,621	29,660
2010	4,036,819	2,017,114	2,019,705	29,750
2009	2,260,550	1,736,490	524,060	29,710
2008	2,124,304	1,722,643	401,661	29,745
2007	2,420,098	1,720,260	699,838	29,755
<u>Water District Fund Debt Coverage</u>				
2016	4,066,419	2,384,383	1,682,036	304,619
2015	4,443,589	2,308,702	2,134,887	305,137
2014	4,155,572	2,355,491	1,800,081	304,437
2013	4,458,435	2,137,222	2,321,213	312,441
2012	4,097,744	2,196,067	1,901,677	314,514
2011	4,010,160	2,178,849	1,831,311	308,033
2010	4,252,087	2,052,189	2,199,898	304,632
2009	3,238,236	2,217,653	1,020,583	303,979
2008	3,326,833	2,221,686	1,105,147	304,148
2007	3,996,568	2,467,910	1,528,658	304,157
<u>Geneva State Park Lodge Fund Debt Coverage</u>				
2016	1,214,904	774,762	440,142	695,600
2015	1,160,327	343,405	816,922	700,900
2014	992,805	420,843	571,962	701,000
2013	540,913	320,820	220,093	1,038,269
2012	612,367	367,736	244,631	1,103,906
2011	883,175	712,434	170,741	1,104,413
2010	1,778,214	1,048,669	729,545	1,021,431
2009	663,757	544,424	119,333	1,105,903
2008	1,012,308	166,594	845,714	1,105,923
2007	575,541	94,035	481,506	1,871,358

(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
\$	257,673	\$ 28,343	\$ 315,766	2.43
	265,542	17,293	312,535	2.06
	289,576	17,294	336,585	4.16
	315,006	17,292	361,993	2.34
	373,126	17,292	420,163	2.47
	365,793	17,293	412,746	2.53
	358,461	16,565	404,776	4.99
	378,982	15,835	424,527	1.23
	371,433	15,835	417,013	0.96
	362,436	15,835	408,026	1.72
	889,866	72,756	1,267,241	1.33
	916,461	72,757	1,294,355	1.65
	925,333	72,756	1,302,526	1.38
	943,107	70,840	1,326,388	1.75
	942,194	70,842	1,327,550	1.43
	942,077	70,843	1,320,953	1.39
	939,968	70,840	1,315,440	1.67
	934,905	70,842	1,309,726	0.78
	946,879	42,997	1,294,024	0.85
	931,917	23,371	1,259,445	1.21
	-	-	695,600	0.63
	-	-	700,900	1.17
	-	-	701,000	0.82
	-	-	1,038,269	0.21
	-	-	1,103,906	0.22
	-	-	1,104,413	0.15
	-	-	1,021,431	0.71
	-	-	1,105,903	0.11
	-	-	1,105,923	0.76
	-	-	1,871,358	0.26

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)
2016	98,231	3,379,255	\$ 34,401	6.0
2015	98,632	3,379,255	34,261	6.0
2014	99,175	3,390,663	34,189	7.0
2013	99,811	3,267,393	32,736	9.3
2012	100,389	3,176,046	31,637	9.3
2011	101,536	2,987,875	29,427	10.5
2010	101,497	2,897,584	28,548	12.6
2009	100,767	2,916,210	28,940	13.2
2008	100,648	2,856,031	28,376	8.0
2007	101,151	2,773,000	27,414	6.9

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

Ashtabula County, Ohio
Principal Employers
Current Year

Employer (1)	Nature of Business (1)	2016		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center	Hospital	1,300	1	3.1%
Ashtabula County Government	Government	908	2	2.2
Cristal Global	Chemical Manufacturer	550	3	1.3
University Hospitals Geneva	Hospital	540	4	1.3
Premix, Inc. / A. Schulman	Manufacturing of Reinforced Plastics	500	5	1.2
Molded Fiber Glass	Manufacturing of Composites	460	6	1.1
Ashtabula Area City Schools	Education	447	7	1.1
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	300	8	0.7
Lake Erie Correctional Institute	Prison	300	8	0.7
General Aluminum	Manufacturing of Aluminum Castings	290	10	0.7
Total		5,595		13.4
Total Employment within the County (2)		41,900		

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

	2016	2015	2014	2013
General Government				
Legislative and Executive				
Commissioners	12.00	12.00	10.00	8.00
Auditor	21.50	20.50	20.00	20.50
Treasurer	6.25	6.50	5.50	5.50
Prosecuting Attorney	26.75	25.50	24.00	24.00
Board of Elections	6.00	6.00	6.00	6.00
Recorder	5.00	5.00	5.00	5.00
Buildings and Grounds	3.50	4.00	4.00	4.00
Data Processing	3.00	3.00	3.00	2.00
Risk Management	1.00	1.00	1.00	1.00
Planning Commission	2.00	2.00	1.00	1.00
Judicial				
Common Pleas	31.75	31.00	32.00	36.00
Eastern County Court	5.00	5.00	5.00	5.00
Western County Court	7.00	7.00	7.00	7.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	12.00	12.50	11.50	11.50
Clerk of Courts	17.00	16.00	16.00	16.00
Youth Detention Center	25.00	22.50	23.00	25.00
Law Library	1.00	1.00	1.00	1.00
Public Safety				
Sheriff	76.00	74.50	72.50	72.00
Probation	12.00	9.25	7.00	3.00
Emergency Management Agency	4.00	4.00	4.00	3.00
Coroner	3.50	3.75	4.50	3.50
Public Works				
Engineer	52.00	52.25	52.25	52.25
Building Department	5.00	5.00	5.00	4.00
Environmental Services	18.75	19.50	19.50	20.00
Recycling	2.00	2.00	2.00	3.00
Health				
Board of DD	137.50	140.00	139.50	140.00
Alcohol, Drug Abuse and Mental Health	8.00	8.00	6.00	5.50
Human Services				
Nursing Home	123.50	135.50	137.00	136.00
Jobs and Family Services	87.00	96.00	96.50	94.00
Children's Services	46.50	52.50	52.50	59.00
Child Support Enforcement Agency	21.00	23.00	23.00	23.00
Veteran Services	6.00	6.00	6.00	6.00
Total	<u>794.50</u>	<u>817.75</u>	<u>808.25</u>	<u>808.75</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

2012	2011	2010	2009	2008	2007
10.00	10.00	10.00	10.00	12.00	13.00
18.50	18.50	17.00	20.00	18.50	15.50
5.50	5.50	4.00	5.50	7.50	7.50
22.00	22.00	22.00	23.50	23.50	22.25
6.00	6.00	4.00	10.00	8.50	8.50
5.00	5.00	4.00	5.00	5.00	5.00
4.50	4.50	4.00	4.00	6.00	6.00
2.00	2.00	4.00	4.00	4.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
3.00	3.00	2.00	2.00	3.00	3.00
37.00	37.00	32.00	34.00	0.00	0.00
4.00	4.00	4.00	6.00	0.00	0.00
7.00	7.00	5.00	7.00	0.00	0.00
5.50	5.50	5.00	6.00	8.00	8.00
15.50	15.50	14.00	14.00	22.00	21.00
12.00	14.00	14.00	15.00	17.00	17.00
22.00	21.00	21.87	21.00	17.00	16.00
1.00	1.00	1.00	1.00	1.00	1.00
70.00	70.00	58.00	81.50	88.00	87.00
3.00	3.00	3.00	4.00	4.00	4.00
3.00	3.00	3.00	3.00	3.00	4.00
3.50	3.50	2.00	4.00	4.50	4.50
50.00	50.00	46.00	55.00	63.50	64.50
5.00	5.00	4.00	4.00	6.00	6.00
21.00	21.00	20.00	18.00	13.00	13.00
n/a	n/a	3.00	3.00	3.00	3.00
166.00	166.00	143.00	165.00	168.00	166.00
7.00	7.00	7.00	7.00	7.50	7.00
137.00	137.00	176.00	181.00	205.00	193.00
105.00	105.00	113.00	122.00	135.00	137.50
70.00	70.00	64.00	72.00	79.50	79.00
24.00	24.00	26.00	27.00	29.00	29.00
6.00	6.00	4.00	6.00	7.50	7.50
<u>853.00</u>	<u>854.00</u>	<u>841.87</u>	<u>942.50</u>	<u>971.50</u>	<u>955.75</u>

Ashtabula County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2016	2015	2014	2013
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	506	563	432	502
Auditor				
Number of real estate transfers	5,027	4,866	4,305	4,560
Number of parcels	81,672	81,807	80,072	80,222
Number of checks issued	21,755	20,924	25,327	21,114
Number of direct deposits / EFTs	27,905	29,404	28,494	28,697
Treasurer				
Number of parcels collected	68,542	69,698	70,275	69,726
Return on portfolio	\$ 444,319	\$ 393,670	\$ 358,422	\$ 391,140
Average Interest Rate	0.71%	0.66%	0.60%	0.67%
Board of Elections				
Number of registered voters	60,620	58,189	61,332	60,715
Number of voters last general election	41,797	27,578	27,303	20,985
Percentage of register voters that voted	69%	47%	45%	35%
Recorder				
Number of deeds recorded	5,280	4,997	4,530	4,674
Number of mortgages recorded	6,800	7,769	7,412	8,984
Number of leases recorded	175	318	496	1,274
Number of liens recorded	763	502	468	491
Miscellaneous documents recorded	235	299	279	277
UCC Financing Statements	86	91	85	93
Soldiers' Discharges	0	4	5	10
Judicial				
Common Pleas Courts				
Number of civil cases filed	874	754	842	932
Number of criminal cases filed	723	742	775	674
Number of domestic cases filed	471	447	457	431
Eastern County Court				
Number of civil cases filed	378	379	444	407
Number of criminal cases filed	615	653	728	623
Number of traffic cases	1,729	1,968	1,710	2,358
Western County Court				
Number of civil cases filed	578	515	507	639
Number of criminal cases filed	1,010	935	1,026	1,098
Number of traffic cases	2,133	2,697	2,400	2,011

2012	2011	2010	2009	2008	2007
515	508	526	644	629	662
4,679	4,369	4,528	3,627	4,064	4,571
80,382	80,670	81,792	81,751	81,737	81,634
25,684	32,517	32,144	37,694	37,856	52,463
26,538	23,690	24,172	21,944	16,661	4,589
69,742	68,446	66,097	68,600	65,298	66,131
\$ 365,682	\$ 430,935	\$ 182,853	\$ 340,793	\$ 1,399,780	\$ 2,842,752
0.63%	0.74%	0.40%	0.73%	2.05%	4.75%
64,651	62,534	65,801	64,674	64,209	60,432
43,745	30,931	30,902	28,153	45,817	19,416
68%	49%	47%	44%	71%	32%
4,760	4,487	5,214	4,146	4,602	5,254
7,505	6,796	9,354	7,377	8,747	11,079
1,646	607	589	345	2,447	723
769	638	681	525	653	728
230	215	317	272	305	320
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
1,082	1,179	1,352	1,386	1,633	1,554
802	506	461	458	511	470
486	486	533	517	489	521
573	702	684	709	755	734
663	592	555	693	766	715
3,154	2,238	2,274	2,602	3,497	3,429
688	803	840	840	1,012	888
1,108	1,120	1,105	1,105	1,217	1,358
2,454	2,071	2,906	2,906	3,370	3,672

(Continued)

Ashtabula County, Ohio
Operating Indicators by Function/Activity(Continued)
Last Ten Years

	2016	2015	2014	2013
Public Works				
Engineer				
Miles of roads resurfaced				
Hot Mix	6.66	9.20	6.49	7.99
Cold Mix	14.27	11.99	13.08	14.89
Chip and Seal	29.17	18.55	19.14	18.85
Number of bridges and culverts replaced/improved	18	18	16	17
Number of signs and markers erected	642	673	1,041	1,001
Health				
Board of DD				
Number of students enrolled				
Early intervention program/Help Me Grow	141	44	54	103
Preschool	18	24	22	23
School age	80	89	86	85
Dog and Kennel				
Regular Tags Issued	9,844	9,977	9,722	10,294
Permanent Tags Issued	24	27	33	n/a
Dangerous Dog Tags Issued	2	2	1	n/a
Service Dog Tags Issued	0	0	12	n/a
Kennel Tags Issued	147	235	264	n/a
Number of Kennels	12	18	22	19
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	152	145	141	141
Prisoners booked	1,670	1,844	1,691	3,562
Prisoners released	1,686	1,840	1,689	1,768
Enforcement				
Number of incidents reported	11,360	14,782	9,608	14,621
Number of citations issued	567	566	384	495
Number of papers served	5,030	5,454	4,504	4,937
Coroner				
Number of deaths reported	719	759	580	688
Number of deaths investigated	314	324	276	297
Number of autopsies performed	40	25	27	37
Number of toxicologies performed	38	19	n/a	n/a
Building Department				
Number of residential permits issued	765	1,093	1,235	1,350
Number of commercial permits issued	231	1,380	667	695
Number of manufactured home permits issued	0	1	13	15
Number of inspections performed	3,373	3,520	2,657	3,010

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

2012	2011	2010	2009	2008	2007
6.38	14.19	9.71	3.42	1.65	5.35
14.35	13.61	13.40	12.60	11.80	14.25
22.46	23.55	25.55	28.18	31.08	35.84
27	27	26	20	21	17
1,040	967	959	1,097	788	1,453
96	103	90	89	64	66
16	15	16	18	12	16
78	71	73	69	72	73
10,520	10,542	10,859	11,293	11,392	11,336
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
20	83	87	63	63	68
113	97	85	81	95	108
1,678	1,591	1,873	1,792	2,107	2,207
1,668	1,556	1,891	198	2,142	2,218
9,599	7,335	19,345	18,865	23,347	20,227
1,953	351	2,063	1,862	3,669	2,212
440	556	4,532	4,702	2,245	6,110
661	764	677	704	703	n/a
291	310	303	268	n/a	n/a
39	39	54	57	57	n/a
n/a	n/a	n/a	n/a	n/a	n/a
1,386	1,474	1,406	1,247	1,655	1,863
631	640	663	651	596	660
27	18	n/a	n/a	n/a	n/a
3,937	4,448	4,782	4,463	5,004	5,701

Ashtabula County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2016	2015	2014	2013
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	14,074	14,074	14,074	14,074
Auditor				
Administrative office space	2,645	2,645	2,645	2,645
Treasurer				
Administrative office space	1,258	1,258	1,258	1,258
Prosecuting Attorney				
Administrative office space	4,639	4,639	4,639	4,639
Board of Elections				
Administrative office space	1,645	1,645	1,645	1,645
Voting Machines	140	140	140	140
Recorder				
Administrative office space	1,818	1,818	1,818	1,818
Buildings and Grounds				
Administrative office space	1,397	1,397	1,397	1,397
Data Processing				
Administrative office space	1,801	1,801	1,801	1,801
Office Services				
Administrative office space	n/a	n/a	n/a	n/a
Judicial				
Common Pleas Court				
Number of court rooms	3	3	3	3
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	1	1	1	1
Clerk of Courts				
Administrative office space	3,042	3,042	3,042	3,042
Law Library				
Administrative office space	1,294	1,294	1,294	1,294
Public Safety				
Sheriff				
Jail capacity	166	145	145	145
Number of patrol vehicles	38	49	50	48
Probation				
Number of vehicles	3	3	1	1

2012	2011	2010	2009	2008	2007
14,074	14,074	14,074	14,074	14,074	14,074
2,645	2,645	2,645	2,645	2,645	2,645
1,258	1,258	1,258	1,258	1,258	1,258
4,639	4,639	4,639	4,639	4,639	4,639
1,645	1,645	1,645	1,645	1,645	1,645
140	140	140	140	140	140
1,818	1,818	1,818	1,818	1,818	1,818
1,397	1,397	1,397	1,397	1,397	1,397
1,801	1,801	1,801	1,801	1,801	1,801
n/a	n/a	n/a	n/a	1,973	1,973
3	3	3	3	3	3
1	1	1	1	1	1
1	1	1	1	1	1
3,042	3,042	3,042	3,042	3,042	3,042
1,294	1,294	1,294	1,294	1,294	1,294
112	112	112	112	112	112
48	44	44	56	56	51
1	1	1	1	1	1

(Continued)

Ashtabula County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2016	2015	2014	2013
Emergency Management Agency				
Number of emergency response vehicles	6	4	4	4
Coroner				
Number of emergency response vehicles	4	2	3	3
Public Works				
Engineer				
Centerline miles of roads	355.06	375.40	346.70	347.40
Number of bridges	375	377	387	414
Number of culverts	536	528	518	493
Number of vehicles	53	59	65	59
Health				
Board of DD				
Number of facilities	3	3	1	1
Number of buses	31	29	27	26
Human Services				
Jobs and Family Services				
Administrative office space	37,336	37,336	37,336	25,870
Number of vehicles	12	12	13	12
Children's Services				
Administrative office space	23,814	23,814	23,814	23,814
Number of vehicles	6	6	6	12
Veteran Services				
Number of vehicles	3	4	1	1
Community and Economic Development				
Number of related infrastructure projects	4	1	6	6

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

2012	2011	2010	2009	2008	2007
4	3	3	3	3	4
3	2	2	2	2	2
347.40	347.40	347.40	345.97	347.01	347.76
414	414	415	415	415	415
493	493	493	493	488	491
59	51	51	29	29	26
1	1	1	1	1	1
26	23	23	22	22	21
25,870	25,870	25,870	25,870	25,870	25,870
12	14	14	14	14	13
23,814	23,814	23,814	23,814	23,814	23,814
12	9	9	10	10	10
1	1	1	3	3	3
6	7	7	11	7	5

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Dave Yost • Auditor of State

ASHTABULA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 22, 2017