

Geauga County, Ohio

Comprehensive Annual Financial Report



For the Year Ended December 31, 2018

## ABOUT THE COVER

Pictured on the cover is the old Parkman Post Office located on McCall Road in Parkman Township. Closed in 2018, this 170 year-old building has since been renovated and now serves as a bed and breakfast. Parkman Township is noted as having an operating post office in the township since 1806 until 2018. Parkman Township, named after the land's original owner Samuel Parkman and founder Robert Breck Parkman, was formed of Township 6 of Range 6 of the Western Reserve was established in 1817. Located in the southeast corner of the County, Parkman is a twenty-seven square mile township with a population of 4,131 according to the 2010 census.

- Seth Ledyard Phelps, a United States Naval Officer, politician, and diplomat was born in Parkman Township. He served during the Mexican and Civil Wars. He was appointed as U.S. Minister to Peru by President Chester A. Arthur. His home in Washington DC is listed as a National Historic Landmark.
- Ottley Russell Coulter, a circus performer, wrestler, weightlifter, and municipal police officer was born in Parkman Township in 1890. He performed for Ringling Bros. and Barnum & Bailey Circus in the mid 1910's. He went on to co-found the American Continental Weightlifting Association and also authored a book about strength athletics, How to Perform Strongman Stunts.

For more information about Parkman Township please check out their website at [www.parkmanohio.com](http://www.parkmanohio.com).

Residents are also encouraged to attend Parkman Township Trustee meetings which are held on the 1st and 3rd Tuesday of each month at 7:00pm at the Parkman Community House.

Parkman Community House  
16295 Main Market Road  
West Farmington, OH 44491  
Phone: 440-548-2904  
Fax: 440-548-5818

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# Introductory Section

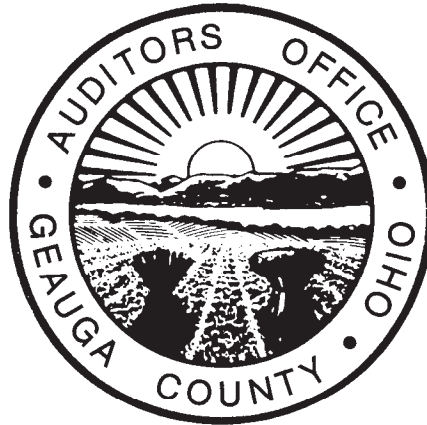
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# Geauga County, Ohio

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2018



Charles E. Walder  
Gauga County Auditor

Prepared by The Geauga County Auditor's Office:

Ronald H. Leyde  
Chief Deputy Auditor

# Geauga County, Ohio

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**Auditor**  
**Charles E. Walder**  
*Chief Fiscal Officer*

August 29, 2019

To the Citizens of Geauga County  
and to The Board of County Commissioners:  
the Honorable Walter M (Skip) Claypool  
the Honorable Timothy Lennon, and  
the Honorable Ralph Spidalieri

It is my privilege to present to you Geauga County's (the County) Comprehensive Annual Financial Report (CAFR). This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles), basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file unaudited General Purpose External Financial Statements with the Auditor of State within 150 days of year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Under Ohio law, regular audits are required to be performed on all financial related operations of the County. These audits may be done by either the State Auditor's Office or, if the State Auditor permits, an independent public accounting firm. For the year 2018, the County was audited by the Auditor of State's Office. Their unmodified opinion is included in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

### **Reporting Entity**

Gauga County was first organized by the General Assembly on March 1, 1806, as the second county in the Western Reserve. The name "Gauga," meaning "raccoon," is derived from the Native American language of the area. In 1789, three Connecticut families founded the first settlement in Gauga County at present-day Burton. A one-room log building was first erected in Chardon in 1808 to serve as a temporary courthouse and County seat. The first permanent courthouse was built on the southwest corner of Chardon's Public Square in 1813 at a cost of \$600. In March 1840, the residents of Painesville petitioned the General Assembly to designate Painesville as the County seat rather than Chardon, creating the present-day split between Gauga and Lake Counties. The present courthouse was built in 1869 at a cost of \$88,862.

**Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293**

Direct Line: (440) 279-1600

FAX: Fiscal Office (440) 279-2184 \* Real Estate/Appraisal (440) 286-4359

Web site: <http://www.auditor.co.geauga.oh.us>

Email: [auditor@co.geauga.oh.us](mailto:auditor@co.geauga.oh.us)

Because of the hills and heavy forest throughout the County, early settlers took up the dairy business. At one time, nearly 60 creameries were in operation. Middlefield is now the center of the County's cheese-making industry, while other areas of the County currently produce rubber, electrical machinery, cabinetry, metals and a variety of other products. Charles Martin Hall, born in Thompson Township, was the inventor of processed aluminum that contributed to the industrial growth of the County. Geauga County is the home of the oldest continuous County Fair in Ohio and is a leader in the production of maple products.

Gauga County is a predominantly rural Northeastern Ohio County, located due south of Lake County and directly east of Cuyahoga County and the City of Cleveland. The County is comprised of sixteen townships, four villages and one city covering an area of approximately 408 square miles. The County is served by four U.S. highways extending 56.6 miles in the County and twelve State highways extending 137.6 miles in the County. Freight carriers provide the major mode of transporting goods. Because of the County's strategic location, a number of large freight carriers have facilities located here. The nearest commercial airport is Cleveland-Hopkins International Airport located approximately forty-five miles west of the City of Chardon. The County Airport, in Middlefield, and the Cuyahoga County Airport, located within five miles of the County limits, provide additional transportation facilities.

Public education in the County is conducted primarily by six school districts. Five of these districts operate a joint vocational facility, which offers students a chance to learn auto mechanics, information processing, cosmetology, agricultural management, and health occupations along with their typical junior and senior year studies. A number of private and parochial schools are located within or nearby the County. Residents of the County also have access to a wide range of higher educational facilities. A branch of Kent State University in the Village of Burton provides a two-year course of study. Within commuting distance are several public and private two-year and four-year colleges and universities, including the main campus of Kent State University, Hiram College, Notre Dame College, John Carroll University, Lake Erie College, Case Western Reserve University, Cuyahoga Community College, Cleveland State University, Lakeland Community College, Ursuline College and the University of Akron.

The County provides its citizens with a wide range of services that include human and social services, health and community assistance services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates enterprise funds, which include water resources, water district and storm water.

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Geauga County (the Primary Government) and its Component Unit in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The Primary Government includes the financial activities of the Children's Services Board, the County Board of Developmental Disabilities, and the Geauga County Board of Mental Health and Recovery Services.

The County serves as fiscal agent but is not financially accountable for the Geauga County Combined Health District and the Geauga County Soil and Water Conservation District, whose activities are included in this report as agency funds. Metzenbaum Sheltered Industries Workshop, a non-profit organization, has been included as a discretely presented component unit, based on the significant services and resources provided by the County.

Excluded from the reporting entity because they are legally separate and fiscally independent of the County are the Geauga County Educational Service Center, the Geauga County Historical Society, the Geauga Hospital, the Senior Citizens Center, the Geauga County Agricultural Society, the Geauga County Humane Society and Geauga Community Action, Incorporated.

The Emergency Management Agency, the Geauga/Trumbull Solid Waste District, and the Portage-Gauga Juvenile Detention and Rehabilitation Center are governmental joint ventures and the County Risk Sharing Authority (CORSA) and the County Commissioners Association of Ohio Workers' Compensation Group-Retrospective-Rating Plan are public entity risk pools in which the County participates. The County serves as fiscal agent for the Geauga/Trumbull Solid Waste District, the Emergency Management Agency, and the Family First Council; therefore, they are reflected as agency funds within this report.

The Northeast Ohio Areawide Coordinating Agency, the Geauga County Regional Airport Authority, the North East Ohio Network, the Family First Council, the Northeast Ohio Consortium Council of Governments, and the Northeast Ohio Community Alternative Program Facility are jointly governed organizations of the County. The Geauga County Public Library and the Geauga County Park District are related organizations of the County.

A complete discussion of the County's reporting entity is provided in Notes 1, 13, 14, 15 and 24.

### **The County Form of Government**

The County has only those powers conferred upon it by Ohio statutes. A three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of the County Auditor and the 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 as one of his most important functions, the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between reappraisals. Following collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various government units. The County Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without his certification that funds for that contract or obligation have been lawfully appropriated and are available for payment or are in the process of collection. In addition, no account may be paid except by the County Auditor's warrant drawn upon the County Treasury. The County Auditor is responsible for the County's payroll and has other statutory accounting responsibilities. The County Auditor is also in charge of the County's bond retirement fund. By State law, the County Auditor is 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, serving a four-year term, is required by State law to collect certain locally assessed taxes. The Treasurer is also responsible for investing all idle County funds as specified by Ohio law. He is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The County Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The County Treasurer is a member of the County Board of Revision. In addition, the County Treasurer, the County Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County government as well as in all local governments throughout the County.

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

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

The County Engineer is required by Ohio law to be a registered professional engineer and surveyor and serves as the civil engineer for the County and its officials. His primary responsibilities relate to the construction, maintenance and repair of County roads and bridges, related roadside drainage facilities and storm or surface runoff systems. He also prepares tax maps for the County Auditor.

The County Coroner is responsible for ordering autopsies, investigating suspicious deaths and issuing death certificates.

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. 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 County residents are titled in Geauga County.

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

The County Sheriff is the chief law enforcement officer of the County and provides certain specialized services which include maintaining a special staff of deputies whose duties are to assist local law enforcement officers upon their request and to enforce the 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 transferred to other institutions.

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

The Probate Court has jurisdiction to hear cases involving name changes, estates, guardianships, adoptions, conservatorships, releases from administration, trusts, wrongful death, marriages licenses, registration of birth and correction of birth records, mental illness, mental developmental disabilities, 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 criminal cases. The Judge is the ex officio clerk of the juvenile division and is responsible for all court records.

## **Local Economy**

Some of Geauga County's largest employers include Kraftmaid Cabinetry, University Hospital Health Systems, Geauga County Government, and WalMart. Four out of the ten largest employers in Geauga County are government agencies. They include Geauga County, Kenston Local School District, Chardon Local School District and West Geauga Local School District.

According to the Ohio Department of Development, Geauga County's population is estimated at 94,031 for 2018, which represents a 0.69 percent increase from the 2010 census figure of 93,389. The unemployment of the County averaged 4.3 percent for 2018. The State average was 4.6 and the National average was 3.9 percent for 2018. The County's unemployment rate ranks Geauga County as the twenty-ninth lowest in the State.



## **Long-Term Financial Planning**

The Board of County Commissioners, in anticipation of future retirements, has decided to designate a portion of the general fund's ending balance for sick and vacation payouts. The County pays 100 percent of accumulated unused vacation upon retirement and 25 percent of the accumulated sick time up to a maximum of 240 hours. Periodically, the Board of County Commissioners evaluates potential retirees in order to determine future requirements and adjusts the designation accordingly.

## **Relevant Financial Policies**

The County Treasurer and the Investment Advisory Committee adopted an investment policy on July 1, 2003. The purpose of this policy is to establish priorities and guidelines regarding the investment management of the County's operating funds. These priorities and guidelines are based upon Chapter 135.35 ORC and prudent money management. The policy also follows Section 135.35 ORC in establishing what qualifies as an eligible investment. Safety of principal is the most important objective of the County's investment policy. The policy also focuses on issues regarding liquidity and yield.

## **Major Initiatives**

During 2018, the Office of the Geauga County Engineer completed pavement improvements on seven (7) projects covering approximately fifteen (15) miles of roadway. Additionally, two bridges and multiple culverts were repaired or replaced and eighty (80) miles of road were restriped. The cost for the work performed in 2018 totaled nearly \$3.53 million. The county was able to utilize over \$535,000 of State aid and \$862,370 in Federal Aid to accomplish these improvements.

Asphalt resurfacing projects were completed for portions of Claridon Troy Road, Auburn Road, Thwing Road, Leggett Road, Bundysburg Road, Georgia Road, Kile Road and Jug Street.

## **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Geauga County for its Comprehensive Annual Financial Report for the year ended December 31, 2017. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of State and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements. This was the twenty-sixth consecutive year that the County has received this prestigious award. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

The publication of this CAFR displays Geauga County's ability to provide significantly enhanced financial information and accountability to the citizens of Geauga County, its elected officials, County management, and investors.

The preparation 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 Geauga County Board of Commissioners for their support for this endeavor from its inception. The guidance given by Local Government Services of the Auditor of State's Office was also 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.

The Geauga County Auditor's office has worked to maintain a level of professionalism and sound financial reporting which have as their cornerstone the preparation and publication of this report. The report increases public confidence in its elected officials and accountability of the governmental unit as a whole. The report also provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2018. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

Planning, coordinating, compiling, and completing this report is the responsibility of Chief Deputy Auditor, Ronald Leyde. I gratefully acknowledge his dedication and professionalism as well as those of the other members of the County Auditor's staff especially Beverly Sustar.

Sincerely,

A handwritten signature in dark ink, appearing to read 'CEW', is positioned above the printed name.

Charles E. Walder  
Gauga County Auditor



## Geauga County, Ohio

Elected Officials  
December 31, 2018

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### Board of Commissioners

Walter M. (Skip) Claypool  
Timothy C Lennon  
Ralph Spidalieri

### Auditor

Charles E. Walder

### Clerk of Courts

Denise M. Kaminski

### Common Pleas Court General Division

Honorable Forrest Burt  
Honorable Carolyn J. Paschke

### Common Pleas Court Probate/Juvenile

Honorable Timothy J. Grendell

### Coroner

John Urbancic M.D.

### Engineer

Joseph Cattell

### Prosecuting Attorney

James Flaiz

### Recorder

Sharon C. Gingerich

### Sheriff

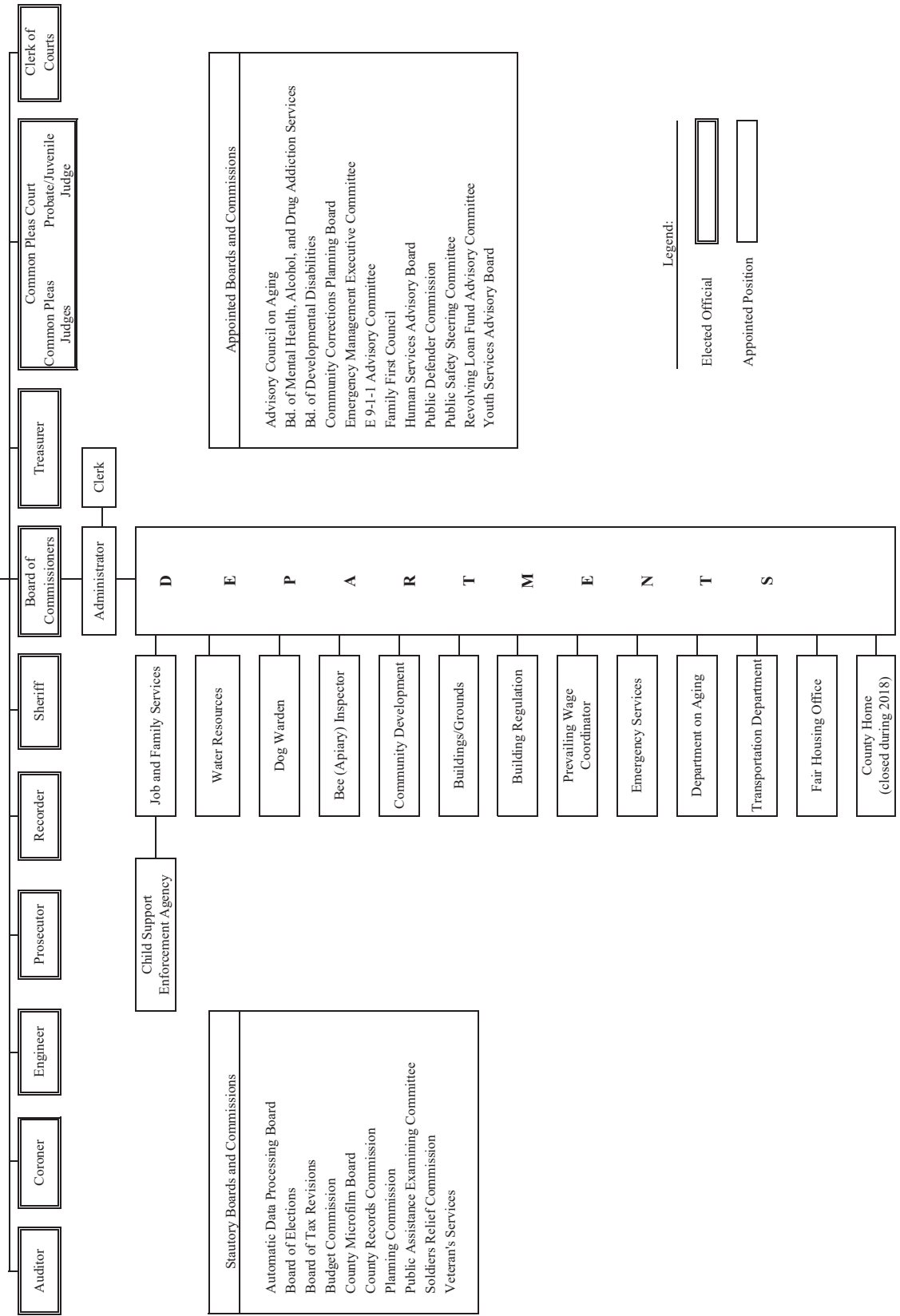
Scott A. Hildenbrand

### Treasurer

Christopher P. Hitchcock

# COUNTY ORGANIZATION

## CITIZENS, Geauga County, Ohio

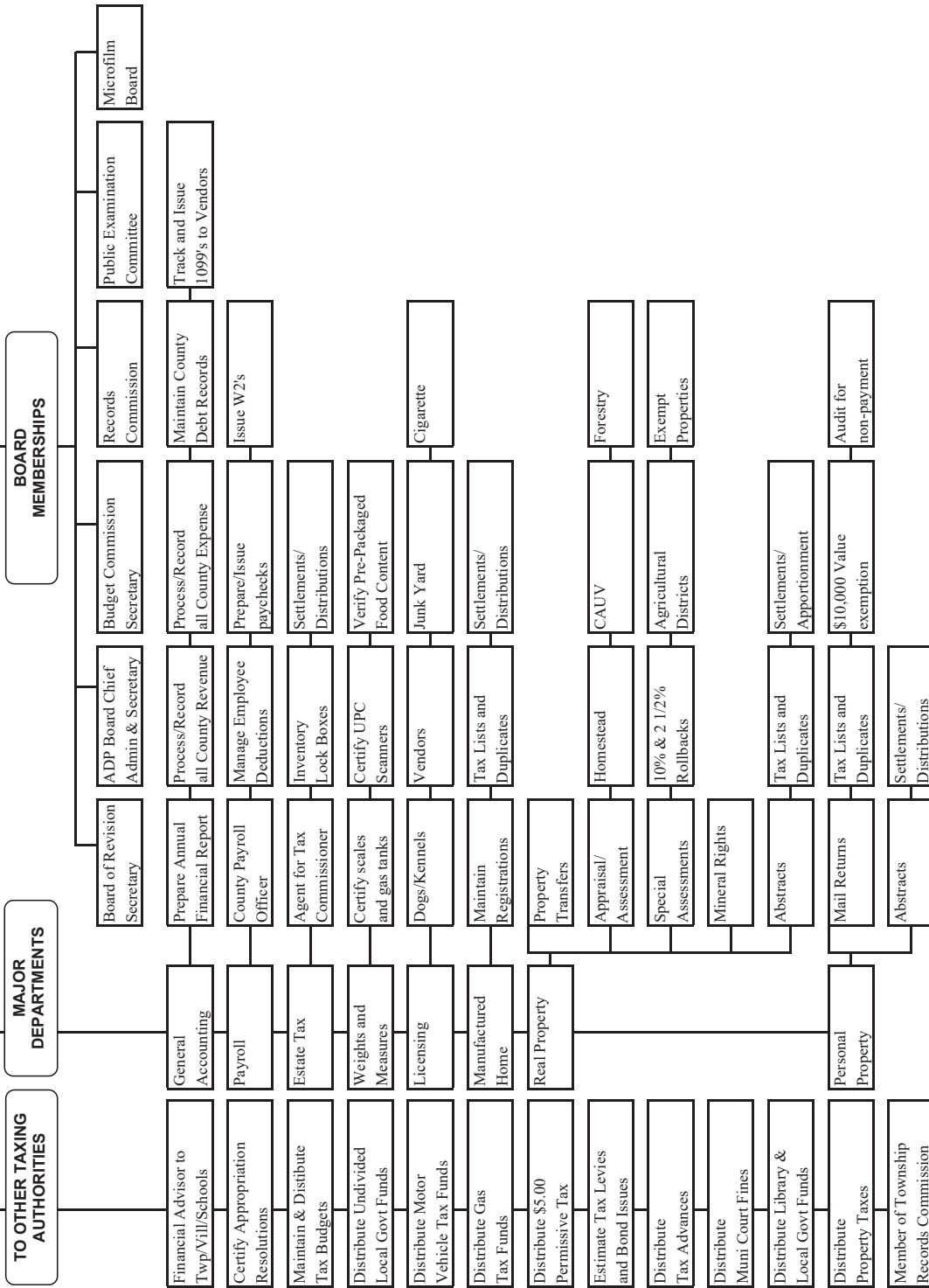


Legend:

Elected Official

Appointed Position

**CHARLES E. WALDER, GEAUGA COUNTY AUDITOR**



## DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Geauga County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2017**

*Christopher P. Morrill*

Executive Director/CEO

---

# Financial Section

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Lausche Building, 12<sup>th</sup> Floor  
615 Superior Avenue, NW  
Cleveland, Ohio 44113-1801  
(216) 787-3665 or (800) 626-2297  
NortheastRegion@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT

Geauga County  
470 Center Street, Building 4  
Chardon, Ohio 44024

To the Board of County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component unit and aggregate remaining fund information of the Geauga County, Ohio (the County), as of and for the year ended December 31, 2018, 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 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.

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.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the discretely presented component unit and aggregate remaining fund information of the Geauga County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. We did not modify our opinion regarding this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions, and condition assessments of the County's infrastructure reported under the modified approach, as 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 derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we 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 in 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 will also issue our report dated August 29, 2019, 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, reading "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State

Columbus, Ohio

August 29, 2019

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# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)*

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The discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2018. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key Financial Highlights for 2018 are as follows:

- The County Engineer made numerous road improvements throughout the County. The County was able to use State grant monies to help offset these costs.
- The County invested in new vehicles for several County departments including the Sheriff's Office, Aging, Transit Department and Public Assistance. Some vehicles included new police cruisers, sport utility vehicles, a van and bus. Equipment was also purchased for several departments which included a printer and various pieces of street and maintenance equipment.
- Geauga County is not immune to the economic conditions that have affected the United States. Several companies have either reduced employees to a skeleton staff or have decided to close their doors. The economy has improved over the last several years, but there are still improvements to be made. There was a decrease in the unemployment rate for the County for the current year after two years of steady increases in the unemployment rate.
- The County Commissioners granted a 3 percent pay increase in 2018 and most elected officials followed suit. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.

### **Using this Comprehensive Annual Financial Report (CAFR)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the readers can understand Geauga County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The statement of net position and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's financial condition and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)*

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### **Reporting the County as a Whole**

#### **Statement of Net Position and the Statement of Activities**

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, “How did we do financially during 2018?” The statement of net position and the statement of activities answers this question. These statements include all non-fiduciary *assets* and *deferred outflows of resources* and *liabilities* and *deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year’s revenues and expenses regardless of when cash is received or paid.

These two statements report the County’s *net position* and changes in net position. This change in net position is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

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

***Governmental Activities*** – Most of the County’s programs and services are reported here including human services, health, public safety, public works and general government. 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 of the expenses of the goods or services provided.

***Component Unit*** – The County includes financial data of the Metzenbaum Sheltered Workshop (the “Workshop”). The Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of Developmental Disabilities, provides a comprehensive program of services, including employment for developmentally disabled citizens. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

### **Reporting the County’s Most Significant Funds**

#### **Fund Financial Statements**

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

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)*

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Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund and developmental disabilities special revenue fund.

**Governmental Funds** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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 in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-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 in the governmental fund balance sheet and in the governmental 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 nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The County only utilizes enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses several enterprise funds to account for various operations. The County's major enterprise funds are the water resources, water district and storm water funds.

**Fiduciary Funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are agency.

**Notes to the Financial Statements** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information required by Governmental Accounting Standards Board Statement No. 34 relating to disclosure about infrastructure reported using the modified approach. The combining and individual fund statements and schedules are presented immediately following the required supplemental information on infrastructure.

# Geauga County, Ohio

## Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)

### The County as a Whole

You may recall that the statement of net position provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2018 compared to 2017:

(Table 1)  
*Net Position*  
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
<b>Assets</b>						
Current and Other Assets	\$103.14	\$93.85	\$7.71	\$7.71	\$110.85	\$101.56
Net Pension Asset	0.26	0.00	0.02	0.00	0.28	0.00
Net OPEB Asset	0.01	0.00	0.00	0.00	0.01	0.00
Capital Assets, Net	179.06	176.60	39.41	41.77	218.47	218.37
<i>Total Assets</i>	<u>282.47</u>	<u>270.45</u>	<u>47.14</u>	<u>49.48</u>	<u>329.61</u>	<u>319.93</u>
<b>Deferred Outflows of Resources</b>						
Pension	9.24	21.57	0.55	1.29	9.79	22.86
OPEB	1.89	0.34	0.11	0.02	2.00	0.36
<i>Total Deferred Outflows of Resources</i>	<u>11.13</u>	<u>21.91</u>	<u>0.66</u>	<u>1.31</u>	<u>11.79</u>	<u>23.22</u>
<b>Liabilities</b>						
Current Liabilities	4.00	3.30	0.29	0.33	4.29	3.63
Long-term Liabilities						
Due within One Year	1.12	1.09	1.32	1.28	2.44	2.37
Due in More Than One Year:						
Net Pension Liability	36.98	55.49	2.19	3.32	39.17	58.81
Net OPEB Liability	25.12	24.26	1.50	1.46	26.62	25.72
Other Amounts Due in More Than One Year	2.82	2.92	11.05	12.24	13.87	15.16
<i>Total Liabilities</i>	<u>70.04</u>	<u>87.06</u>	<u>16.35</u>	<u>18.63</u>	<u>86.39</u>	<u>105.69</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	30.79	30.51	0.00	0.00	30.79	30.51
Pension	10.23	1.09	0.59	0.02	10.82	1.11
OPEB	2.48	0.00	0.16	0.00	2.64	0.00
<i>Total Deferred Inflows of Resources</i>	<u>43.50</u>	<u>31.60</u>	<u>0.75</u>	<u>0.02</u>	<u>44.25</u>	<u>31.62</u>
<b>Net Position</b>						
Net Investment in Capital Assets	178.45	176.18	27.19	28.42	205.64	204.60
Restricted	38.41	33.31	0.00	0.00	38.41	33.31
Unrestricted	(36.80)	(35.79)	3.51	3.72	(33.29)	(32.07)
<i>Total Net Position</i>	<u>\$180.06</u>	<u>\$173.70</u>	<u>\$30.70</u>	<u>\$32.14</u>	<u>\$210.76</u>	<u>\$205.84</u>

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)*

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

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

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

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

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

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

## Geauga County, Ohio

### *Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)*

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

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

As a result of implementing GASB 75, the County is reporting a net OPEB liability (asset) and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$197,623,302 to \$173,704,326 for governmental activities and from \$33,581,658 to \$32,144,004 for business-type activities

As one can see from the increase in overall net position, the County's overall financial position has improved from the prior year. The increase in governmental current assets is largely due to an increase in property taxes receivable as a result of new construction. The County was able to provide the services that the County residents expect while maintaining the costs of providing those services. The increase in governmental capital assets is due to current year additions partially offset by an additional year of depreciation. The significant decrease in total deferred outflow of resources in 2018 was due to a decrease in the difference between projected and actual earnings on investments related to the County's net pension liability for OPERS. The net pension liability decrease represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. The significant increase in total deferred inflow of resources in 2018 was due to an increase in the difference between projected and actual earnings on investments related to the County's net pension liability for OPERS.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2018 and 2017.



# Geauga County, Ohio

## Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)

(Table 2)  
Changes in Net Position  
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
<b>Program Revenues</b>						
Charges for Services						
and Operating Assessments	\$10.83	\$10.83	\$7.31	\$6.96	\$18.14	\$17.79
Operating Grants and Contributions	25.07	22.97	0.00	0.00	25.07	22.97
Capital Grants and Contributions	1.66	1.49	0.45	0.00	2.11	1.49
<i>Total Program Revenues</i>	<u>37.56</u>	<u>35.29</u>	<u>7.76</u>	<u>6.96</u>	<u>45.32</u>	<u>42.25</u>
<b>General Revenues</b>						
Property Taxes	33.15	32.65	0.00	0.00	33.15	32.65
Sales Taxes	15.53	15.25	0.00	0.00	15.53	15.25
Grants and Entitlements	3.15	2.99	0.00	0.00	3.15	2.99
Interest	1.14	0.70	0.03	0.01	1.17	0.71
Miscellaneous	3.33	2.68	0.38	0.43	3.71	3.11
<i>Total General Revenues</i>	<u>56.30</u>	<u>54.27</u>	<u>0.41</u>	<u>0.44</u>	<u>56.71</u>	<u>54.71</u>
<i>Total Revenues</i>	<u>93.86</u>	<u>89.56</u>	<u>8.17</u>	<u>7.40</u>	<u>102.03</u>	<u>96.96</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	\$15.41	\$15.16	\$0.00	\$0.00	15.41	15.16
Judicial	6.51	7.21	0.00	0.00	6.51	7.21
Public Safety	17.59	18.19	0.00	0.00	17.59	18.19
Public Works	7.82	11.44	0.00	0.00	7.82	11.44
Health	6.99	7.22	0.00	0.00	6.99	7.22
Human Services	33.06	34.01	0.00	0.00	33.06	34.01
Interest and Fiscal Charges	0.03	0.04	0.00	0.00	0.03	0.04
Water Resources	0.00	0.00	8.28	6.61	8.28	6.61
Water District	0.00	0.00	1.41	1.40	1.41	1.40
Storm Water	0.00	0.00	0.01	0.01	0.01	0.01
<i>Total Program Expenses</i>	<u>87.41</u>	<u>93.27</u>	<u>9.70</u>	<u>8.02</u>	<u>97.11</u>	<u>101.29</u>
<i>Increase in Net Position     before Transfers</i>	6.45	(3.71)	(1.53)	(0.62)	4.92	(4.33)
Transfers	(0.09)	(0.09)	0.09	0.09	0.00	0.00
<i>Change in Net Position</i>	6.36	(3.80)	(1.44)	(0.53)	4.92	(4.33)
Net Position Beginning of Year, Restated	173.70	N/A	32.14	N/A	205.84	
Net Position End of Year	<u>\$180.06</u>	<u>\$173.70</u>	<u>\$30.70</u>	<u>\$32.14</u>	<u>\$210.76</u>	<u>\$205.84</u>

## Geauga County, Ohio

### *Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)*

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$361,471 computed under GASB 45. GASB 45 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$1,929,032. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2018 program expenses under GASB 75	\$87.41	\$9.70	\$97.11
Negative OPEB expense under GASB 75	(1.83)	(0.10)	(1.93)
2018 contractually required contribution	0.05	0.00	0.05
Adjusted 2018 program expenses	85.63	9.60	95.23
Total 2017 program expenses under GASB 45	93.27	8.02	101.29
Decrease/(Increase) in program expenses not related to OPEB	(\$7.64)	\$1.58	(\$6.06)

During 2018, real estate collections increased from the previous year. This is due to new construction within the County. There was also a small increase in delinquent tax collections and the assessed values for the year.

While the economy has had a great impact on the entire State, Geauga County has diligently worked to promote the area. Sales tax revenue saw an increase in collections during the year. Several new retail businesses moved into the County during the year boosting sales tax revenue and increasing confidence in the economy.

The decrease in public safety is mainly due to the annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows. There were also small increases in the use of 800 communication systems and other public safety funds that partially offset the overall decrease in public safety expenses.

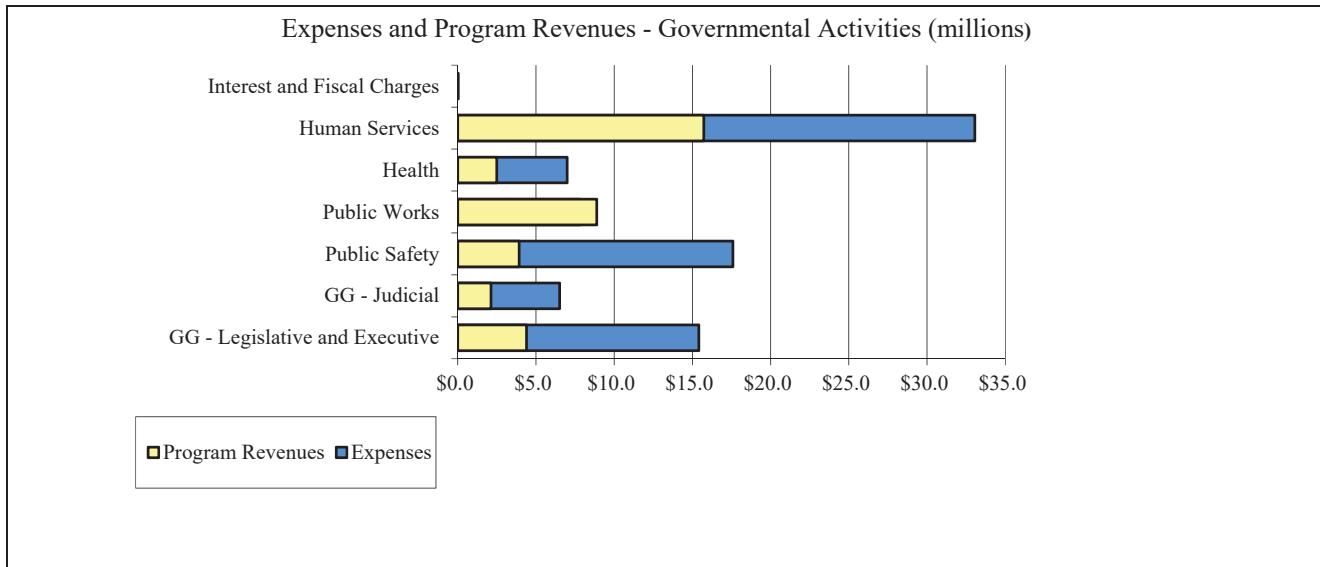
The decrease in public works expenses is due to the Office of the Geauga County Engineer completing fewer asphalt resurfacing projects compared to the prior year as well as pavement marking and sign upgrades throughout the County. It is the practice of the Geauga County Engineer to maintain at least eighty percent of the mileage of the County highway system at an appraisal rating of five or more. Please see the required supplementary information of this report for additional information on the County's reporting of infrastructure.

The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues.

Gauga County's economy has been resilient in contrast to other counties in the State of Ohio. The key factor is the industrial growth the County experienced over the past two decades as well as the rural atmosphere that has attracted many residents from the greater Cleveland area to relocate in the County while still commuting to the Cleveland area for employment.

## Geauga County, Ohio

### *Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)*



### Financial Analysis of the Government's Funds

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

**Governmental Funds** The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$53,225,540. \$15,645,222 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund revenues and expenditures both increased during the year. The largest revenue source for the general fund is sales tax. There was a small increase in sales tax collections during the year. Sales tax revenue is up from the prior year due to several new retail businesses moving into the County. Expenditure increases can be attributed to the 3 percent salary increase granted to employees. In addition to expenditure increases, the County saw an increase in transfers made to other governmental funds to provide additional resources to support various programs. The combination of these changes resulted in a fund balance increase of \$3,347,015.

As reflected in the developmental disabilities fund, the County actively seeks grants in addition to the County-wide property tax levy in order to assist residents that are developmentally or physically challenged to not only be able to live independently but to enjoy fully what the world has to offer. Grants received during the year increased over 2017. Property tax revenue continued to increase due to new construction within the County. The levy was passed in order to bring in more revenue to cover the costs to continue providing services.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)*

Expenditures decreased during the year due to a drop in pass-through funding to local school districts from the Ohio Department of Education.

Other governmental funds had an increase in fund balance due to increased revenues exceeding expenditures.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The decrease in the water resources fund can be attributed to a loss on capital asset deletions being partially offset by the increase in capital contributions and a decrease in contractual services the County paid for. The water district fund decreased due to the yearly transfer to water resources as well as increases to contractual services. The storm water fund had an increase in available cash and decrease in special assessment receivables at the end of the year as the County continues to collect special assessments that will be used for the future maintenance of the County's storm water system.

### General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2018, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$7,255,764 higher than certification primarily due to conservative estimates in property taxes, sales taxes, charges for services, intergovernmental and interest revenue. Actual expenditures were \$1,664,783 less than appropriations due mainly to the diligence of management to keep costs low.

### Capital Assets and Debt Administration

#### Capital Assets

Table 3 shows 2018 values compared to 2017.

(Table 3)  
*Capital Assets at December 31  
(Net of Accumulated Depreciation)  
(in millions)*

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$4.43	\$4.43	\$0.96	\$0.96	\$5.39	\$5.39
Infrastructure	137.00	132.48	0.00	0.00	137.00	132.48
Construction in Progress	0.00	0.00	1.23	1.88	1.23	1.88
Buildings and Improvements	34.85	36.58	12.34	12.78	47.19	49.36
Machinery and Equipment	0.88	1.19	0.91	1.06	1.79	2.25
Vehicles	1.90	1.92	0.25	0.17	2.15	2.09
Water and Wastewater Lines	0.00	0.00	23.72	24.92	23.72	24.92
Total Capital Assets	<u>\$179.06</u>	<u>\$176.60</u>	<u>\$39.41</u>	<u>\$41.77</u>	<u>\$218.47</u>	<u>\$218.37</u>

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)*

The County continued the annual replacement of sheriff's cars, as well as purchasing vehicles for several departments including Aging, Transit and Public Assistance. Street maintenance, and office equipment was also purchased during the year for several departments. These increases were offset by an additional year of depreciation being taken.

The County reports its roads and bridges infrastructure assets using the modified approach. The County has decided to use the modified approach because the assets are expected to continue to function indefinitely because of the current maintenance program in place.

The Geauga County Engineer has implemented a five-year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition (cracking, alligating, etc.) from visual observation, traffic volume and traffic type. A numerical rating ranging from 0 to 9 is assigned to sections of the roadways as a result of the yearly visual observations, with 0 being the lowest ranking and 9 being the highest. It is the practice of the Geauga County Engineer to maintain at least eighty percent of the mileage of the County highway system at an appraisal rating of five or more. The most recent assessment found that 100 percent of the County roads have a numerical rating of five or higher.

An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 95 percent of the structures have a bridge appraisal rating of five or more. The most recent assessment found that 99 percent of the County bridges have a numerical rating of 5 or higher. See the Required Supplementary Information on page 98 for additional information about the County's Infrastructure.

See Note 17 to the basic financial statements for additional information on the County's capital assets.

### **Obligations**

Table 4 below summarizes the County's long-term obligations outstanding.

(Table 4)  
*Outstanding Long-term Obligations at Year End*  
(in millions)

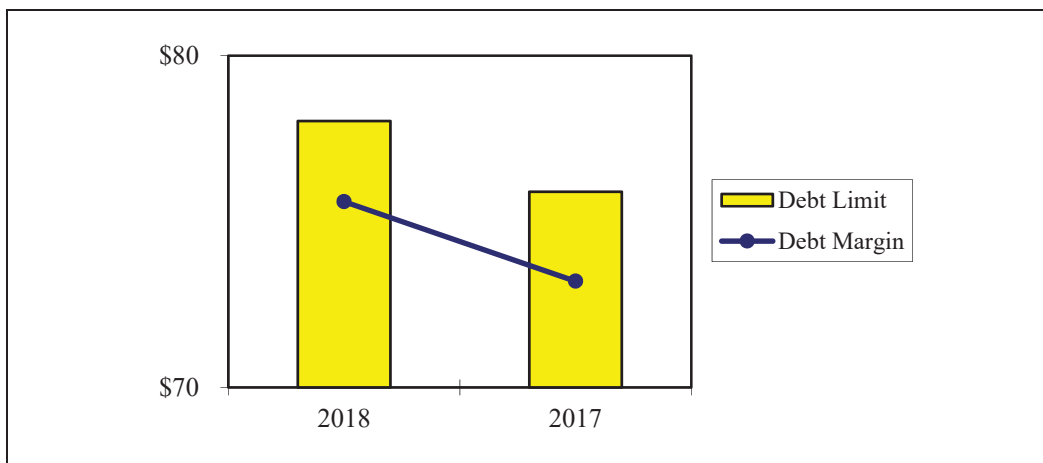
	Governmental Activities		Business Type Activities		Total	
	2018	2017	2018	2017	2018	2017
General Obligation Bonds	\$0.06	\$0.13	\$0.00	\$0.00	\$0.06	\$0.13
Special Assessment Bonds	0.38	0.40	0.00	0.00	0.38	0.40
OWDA Loans	0.00	0.00	8.13	9.13	8.13	9.13
Revenue Bonds	0.00	0.00	3.50	3.57	3.50	3.57
OPWC Loans	0.00	0.00	0.58	0.65	0.58	0.65
Local Government Loan	0.21	0.25	0.00	0.00	0.21	0.25
Capital Leases	0.03	0.04	0.00	0.00	0.03	0.04
Compensated Absences	3.27	3.19	0.15	0.17	3.42	3.36
Net Pension Liability	36.98	55.49	2.19	3.32	39.17	58.81
Net OPEB Liability	25.12	24.26	1.50	1.46	26.62	25.72
Total	<u>\$66.05</u>	<u>\$83.76</u>	<u>\$16.05</u>	<u>\$18.30</u>	<u>\$82.10</u>	<u>\$102.06</u>

## Geauga County, Ohio

### *Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)*

The general obligation bonds outstanding consist of the 2009 Human Services Building Improvements bonds. The special assessment bonds were primarily issued for sanitary sewer improvements. The principal and interest for these bonds are retired with assessments levied against property owners in the County based on the benefit to the respective parties. Business-type debt includes revenue bonds issued for sanitary sewer projects, and OPWC and OWDA loans outstanding for infrastructure improvements projects, which are repaid using water resource revenues.

The County's overall legal debt margin was \$75.6 million. This margin is the additional amount of debt the County could issue.



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 21 to the basic financial statements.

### **Current Issues**

Geauga County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. The overall position of the County has improved over the last few years. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Sales tax collections have steadily increased over the last three years as consumer spending has increased in the County. Property tax collections have been slightly up and down over the last several years. Property tax revenue increased for 2018 due to the increase in collections from the new levies as well as increases in delinquent property taxes collections and assessed valuations. Additional revenues must not be treated as a windfall to expand programs but as an opportunity to extend the time horizon of the life of the levies. All of the County's financial abilities will be needed to meet the challenges of the future.

In conclusion, Geauga County is in a period posing both significant challenges and opportunities. Management is committed to working with all stakeholders to craft solutions that will most effectively use the available resources to continue to provide excellent services to the residents of the County.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2018 (Unaudited)*

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### **Contacting the County's Financial Management**

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 request for additional financial information should be addressed to Charles E. Walder, Geauga County Auditor, 231 Main Street, Suite 1A, Chardon Ohio 44024-1293, (440) 279-1600 or email at [auditor@co.geauga.oh.us](mailto:auditor@co.geauga.oh.us), or visit the County Web Site:

<http://www.auditor.co.geauga.oh.us>

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## Basic Financial Statements

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# Geauga County, Ohio

## Statement of Net Position December 31, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$50,894,599	\$3,623,125	\$54,517,724	\$419,585
Cash and Cash Equivalents				
In Segregated Accounts	1,141	0	1,141	0
Materials and Supplies Inventory	323,066	60,562	383,628	1,660
Accrued Interest Receivable	16,142	0	16,142	0
Accounts Receivable	260,524	1,379,335	1,639,859	251,971
Intergovernmental Receivable	8,561,856	321,620	8,883,476	0
Prepaid Items	536,447	27,803	564,250	19,229
Sales Taxes Receivable	7,846,910	0	7,846,910	0
Property Taxes Receivable	32,358,253	0	32,358,253	0
Special Assessments Receivable	568,561	2,298,044	2,866,605	0
Loans Receivable	1,770,126	0	1,770,126	0
Net Pension Asset	264,219	15,727	279,946	0
Net OPEB Asset	10,608	0	10,608	0
Nondepreciable Capital Assets	141,426,652	2,190,631	143,617,283	0
Depreciable Capital Assets, Net	37,632,606	37,219,013	74,851,619	123,226
<i>Total Assets</i>	<i>282,471,710</i>	<i>47,135,860</i>	<i>329,607,570</i>	<i>815,671</i>
<b>Deferred Outflows of Resources</b>				
Pension	9,239,020	548,043	9,787,063	0
OPEB	1,894,620	112,701	2,007,321	0
<i>Total Deferred Outflows of Resources</i>	<i>11,133,640</i>	<i>660,744</i>	<i>11,794,384</i>	<i>0</i>
<b>Liabilities</b>				
Accounts Payable	626,568	53,225	679,793	21,439
Accrued Wages	1,227,980	68,597	1,296,577	73,477
Contracts Payable	1,325,747	81,106	1,406,853	0
Intergovernmental Payable	784,425	44,951	829,376	0
Matured Compensated Absences Payable	25,492	0	25,492	0
Accrued Interest Payable	2,076	41,521	43,597	0
Long-Term Liabilities:				
Due Within One Year	1,124,798	1,321,110	2,445,908	0
Due in More Than One Year:				
Net Pension Liability (See Note 18)	36,979,046	2,192,492	39,171,538	0
Net OPEB Liability (See Note 19)	25,124,121	1,495,483	26,619,604	0
Other Amounts Due in More Than One Year	2,820,608	11,048,165	13,868,773	0
<i>Total Liabilities</i>	<i>70,040,861</i>	<i>16,346,650</i>	<i>86,387,511</i>	<i>94,916</i>
<b>Deferred Inflows of Resources</b>				
Property Taxes	30,789,016	0	30,789,016	0
Pension	10,232,475	590,834	10,823,309	0
OPEB	2,479,882	156,948	2,636,830	0
<i>Total Deferred Inflows of Resources</i>	<i>43,501,373</i>	<i>747,782</i>	<i>44,249,155</i>	<i>0</i>
<b>Net Position</b>				
Net Investment in Capital Assets	178,448,773	27,193,710	205,642,483	123,226
Restricted for:				
Capital Projects	2,172,071	0	2,172,071	0
Debt Service	1,362,977	0	1,362,977	0
911 Program	354,791	0	354,791	0
Mental Health	4,001,834	0	4,001,834	0
Children's Services	4,230,249	0	4,230,249	0
Public Assistance	1,003,957	0	1,003,957	0
Developmental Disabilities	10,316,232	0	10,316,232	0
Aging	2,487,462	0	2,487,462	0
Community Development Programs	3,565,514	0	3,565,514	0
Real Estate Assessment	997,868	0	997,868	0
Delinquent Tax	824,392	0	824,392	0
Motor Vehicle License	4,023,138	0	4,023,138	0
Other Purposes	3,067,466	0	3,067,466	0
Unrestricted (Deficit)	(36,793,608)	3,508,462	(33,285,146)	597,529
<i>Total Net Position</i>	<i>\$180,063,116</i>	<i>\$30,702,172</i>	<i>\$210,765,288</i>	<i>\$720,755</i>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

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

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants Contributions and Interest	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$15,407,884	\$4,189,115	\$204,618	\$0
Judicial	6,513,173	1,685,166	442,303	0
Public Safety	17,589,780	2,776,719	1,145,581	0
Public Works	7,821,794	127,005	7,221,489	1,540,854
Health	6,995,557	379,816	2,118,571	0
Human Services	33,057,209	1,675,017	13,936,657	117,801
Interest and Fiscal Charges	27,278	0	0	0
<i>Total Governmental Activities</i>	<u>87,412,675</u>	<u>10,832,838</u>	<u>25,069,219</u>	<u>1,658,655</u>
<b>Business-Type Activities:</b>				
Water Resources	8,278,662	6,317,795	0	448,466
Water District	1,405,695	974,364	0	0
Storm Water	13,857	10,325	0	0
<i>Total Business-Type Activities</i>	<u>9,698,214</u>	<u>7,302,484</u>	<u>0</u>	<u>448,466</u>
<i>Total - Primary Government</i>	<u>\$97,110,889</u>	<u>\$18,135,322</u>	<u>\$25,069,219</u>	<u>\$2,107,121</u>
<b>Component Unit</b>				
Workshop	<u>\$2,930,710</u>	<u>\$626,292</u>	<u>\$27,243</u>	<u>\$0</u>
<b>General Revenues</b>				
Property Taxes Levied for:				
General Purposes				
Aging				
Children's Services Board				
Mental Health				
Developmental Disabilities				
Capital Projects				
Sales Tax Levied for:				
General Purposes				
911 Program				
Grants and Entitlements not Restricted to Specific Programs				
Interest				
Other				
<i>Total General Revenues</i>				
Transfers				
<i>Total General Revenues and Transfers</i>				
Change in Net Position				
<i>Net Position Beginning of Year - Restated</i>				
<i>(See Note 3)</i>				
<i>Net Position End of Year</i>				

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$11,014,151)	\$0	(\$11,014,151)	\$0
(4,385,704)	0	(4,385,704)	0
(13,667,480)	0	(13,667,480)	0
1,067,554	0	1,067,554	0
(4,497,170)	0	(4,497,170)	0
(17,327,734)	0	(17,327,734)	0
(27,278)	0	(27,278)	0
(49,851,963)	0	(49,851,963)	0
0	(1,512,401)	(1,512,401)	0
0	(431,331)	(431,331)	0
0	(3,532)	(3,532)	0
0	(1,947,264)	(1,947,264)	0
(49,851,963)	(1,947,264)	(51,799,227)	0
0	0	0	(2,277,175)
8,881,559	0	8,881,559	0
2,759,021	0	2,759,021	0
3,472,938	0	3,472,938	0
3,310,854	0	3,310,854	0
11,715,922	0	11,715,922	0
3,023,277	0	3,023,277	0
14,846,749	0	14,846,749	0
676,000	0	676,000	0
3,154,240	0	3,154,240	0
1,137,062	33,044	1,170,106	270
3,326,212	379,307	3,705,519	2,022,750
56,303,834	412,351	56,716,185	2,023,020
(93,081)	93,081	0	0
56,210,753	505,432	56,716,185	2,023,020
6,358,790	(1,441,832)	4,916,958	(254,155)
173,704,326	32,144,004	205,848,330	974,910
\$180,063,116	\$30,702,172	\$210,765,288	\$720,755

# Geauga County, Ohio

## Balance Sheet Governmental Funds December 31, 2018

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$16,815,998	\$9,166,422	\$24,783,899	\$50,766,319
Cash and Cash Equivalents				
In Segregated Accounts	0	101	1,040	1,141
Materials and Supplies Inventory	241,953	9,516	71,597	323,066
Accrued Interest Receivable	16,142	0	0	16,142
Accounts Receivable	162,848	10,229	87,447	260,524
Interfund Receivable	35,741	0	17,227	52,968
Intergovernmental Receivable	1,506,057	1,179,016	5,876,783	8,561,856
Prepaid Items	97,314	296,762	142,371	536,447
Sales Taxes Receivable	7,846,910	0	0	7,846,910
Property Taxes Receivable	7,308,167	12,088,011	12,962,075	32,358,253
Special Assessments Receivable	0	0	568,561	568,561
Loans Receivable	0	0	1,770,126	1,770,126
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	128,280	0	0	128,280
<b>Total Assets</b>	<b>\$34,159,410</b>	<b>\$22,750,057</b>	<b>\$46,281,126</b>	<b>\$103,190,593</b>
<b>Liabilities</b>				
Accounts Payable	\$227,666	\$32,324	\$366,578	\$626,568
Accrued Wages	620,514	166,951	440,515	1,227,980
Contracts Payable	175,602	151,866	998,279	1,325,747
Intergovernmental Payable	310,460	176,889	297,076	784,425
Matured Compensated Absences Payable	17,024	3,969	4,499	25,492
Interfund Payable	0	0	52,968	52,968
<b>Total Liabilities</b>	<b>1,351,266</b>	<b>531,999</b>	<b>2,159,915</b>	<b>4,043,180</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes	6,953,752	11,501,794	12,333,470	30,789,016
Unavailable Revenue	8,258,145	1,366,032	5,508,680	15,132,857
<b>Total Deferred Inflows of Resources</b>	<b>15,211,897</b>	<b>12,867,826</b>	<b>17,842,150</b>	<b>45,921,873</b>
<b>Fund Balances</b>				
Nonspendable	467,547	306,278	213,968	987,793
Restricted	0	9,043,954	23,252,260	32,296,214
Committed	579,661	0	2,813,040	3,392,701
Assigned	903,610	0	0	903,610
Unassigned (Deficit)	15,645,429	0	(207)	15,645,222
<b>Total Fund Balances</b>	<b>17,596,247</b>	<b>9,350,232</b>	<b>26,279,061</b>	<b>53,225,540</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$34,159,410</b>	<b>\$22,750,057</b>	<b>\$46,281,126</b>	<b>\$103,190,593</b>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

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

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<b>Total Governmental Fund Balances</b>	<b>\$53,225,540</b>
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***Amounts reported for governmental activities in the  
statement of net position are different because:***

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	179,059,258
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Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:

Delinquent Property Taxes	1,569,237
Sales Taxes	6,554,769
Intergovernmental	3,593,001
Permissive Motor Vehicle Tax	2,847,289
Special Assessments	568,561
	<hr/>

Total	15,132,857
-------	------------

In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditures is reported when due.	(2,076)
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Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:

General Obligation Bonds	(65,000)
Special Assessment Bonds	(377,300)
Local Government Loan	(206,203)
Capital Lease Payable	(28,688)
Compensated Absences	(3,268,215)
	<hr/>

Total	(3,945,406)
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The net pension asset, net pension liability, net OPEB asset and net OPEB liability are not due and payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in the governmental funds:

Net Pension Asset	264,219
Deferred Outflows - Pension	9,239,020
Net Pension Liability	(36,979,046)
Deferred Inflows - Pension	(10,232,475)
Net OPEB Asset	10,608
Deferred Outflows - OPEB	1,894,620
Net OPEB Liability	(25,124,121)
Deferred Inflows - OPEB	(2,479,882)
	<hr/>

Total	(63,407,057)
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<b><i>Net Position of Governmental Activities</i></b>	<b><u><u>\$180,063,116</u></u></b>
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See accompanying notes to the basic financial statements

# Geauga County, Ohio

## Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2018

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property Taxes	\$8,856,532	\$11,677,388	\$12,522,568	\$33,056,488
Sales Tax	14,703,875	0	676,000	15,379,875
Permissive Motor Vehicle License Tax	0	0	540,316	540,316
Charges for Services	5,921,221	782,105	2,846,949	9,550,275
Licenses and Permits	149,115	0	380,488	529,603
Fines and Forfeitures	61,390	0	340,926	402,316
Intergovernmental	3,939,982	6,117,203	19,110,549	29,167,734
Special Assessments	0	0	159,805	159,805
Interest	1,087,484	3,109	46,469	1,137,062
Rentals	166,856	0	129,518	296,374
Contributions and Donations	0	75,747	308,707	384,454
Other	1,320,431	23,470	1,982,311	3,326,212
<i>Total Revenues</i>	<u>36,206,886</u>	<u>18,679,022</u>	<u>39,044,606</u>	<u>93,930,514</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	11,310,437	0	2,246,940	13,557,377
Judicial	4,849,754	0	1,112,078	5,961,832
Public Safety	13,345,796	0	2,222,284	15,568,080
Public Works	0	0	7,780,776	7,780,776
Health	835,632	0	5,630,293	6,465,925
Human Services	381,787	16,147,788	14,844,472	31,374,047
Capital Outlay	0	0	4,585,577	4,585,577
Debt Service:				
Principal Retirement	1,380	0	139,736	141,116
Interest and Fiscal Charges	0	0	27,802	27,802
<i>Total Expenditures</i>	<u>30,724,786</u>	<u>16,147,788</u>	<u>38,589,958</u>	<u>85,462,532</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,482,100</u>	<u>2,531,234</u>	<u>454,648</u>	<u>8,467,982</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	3,215,314	3,215,314
Transfers Out	(2,135,085)	(300,000)	(873,310)	(3,308,395)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,135,085)</u>	<u>(300,000)</u>	<u>2,342,004</u>	<u>(93,081)</u>
<i>Net Change in Fund Balances</i>	<u>3,347,015</u>	<u>2,231,234</u>	<u>2,796,652</u>	<u>8,374,901</u>
<i>Fund Balances Beginning of Year</i>	<u>14,249,232</u>	<u>7,118,998</u>	<u>23,482,409</u>	<u>44,850,639</u>
<i>Fund Balances End of Year</i>	<u>\$17,596,247</u>	<u>\$9,350,232</u>	<u>\$26,279,061</u>	<u>\$53,225,540</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

### *Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended December 31, 2018*

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$8,374,901</b>
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***Amounts reported for governmental activities in the  
statement of activities are different because***

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 depreciation exceeds capital outlay in the current period:

Capital Asset Additions	5,431,356	
Current Year Depreciation	<u>(2,943,256)</u>	
Total		2,488,100

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.

(24,204)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:

Delinquent Property Taxes	107,083	
Sales Taxes	142,874	
Intergovernmental	(274,741)	
Permissive Motor Vehicle Tax	64,351	
Special Assessments	<u>(105,535)</u>	
Total		(65,968)

Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

141,116

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.

524

Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.

(77,940)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts in deferred outflows.

Pension	4,940,240	
OPEB	<u>71,550</u>	
Total		5,011,790

Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability and asset are reported as pension expense in the statement of activities.

Pension	(7,638,180)	
OPEB	<u>(1,851,349)</u>	
Total		<u>(9,489,529)</u>

<b><i>Change in Net Position of Governmental Activities</i></b>	<b><u>\$6,358,790</u></b>
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See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$7,690,208	\$7,877,838	\$8,856,532	\$978,694
Sales Tax	12,324,000	12,324,000	14,670,414	2,346,414
Charges for Services	3,611,437	3,615,542	5,279,849	1,664,307
Licenses and Permits	9,800	9,800	10,638	838
Fines and Forfeitures	54,000	54,000	62,869	8,869
Intergovernmental	3,094,224	3,119,326	3,881,034	761,708
Interest	300,000	300,000	1,048,854	748,854
Rentals	100,000	100,000	166,856	66,856
Other	593,500	593,500	1,272,724	679,224
<i>Total Revenues</i>	<u>27,777,169</u>	<u>27,994,006</u>	<u>35,249,770</u>	<u>7,255,764</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	11,680,206	12,203,025	11,372,741	830,284
Judicial	4,564,994	4,670,344	4,387,508	282,836
Public Safety	12,789,320	13,781,177	13,538,581	242,596
Health	863,394	868,394	777,112	91,282
Human Services	612,983	621,683	403,898	217,785
<i>Total Expenditures</i>	<u>30,510,897</u>	<u>32,144,623</u>	<u>30,479,840</u>	<u>1,664,783</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,733,728)</u>	<u>(4,150,617)</u>	<u>4,769,930</u>	<u>8,920,547</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	53,735	53,735	53,735	0
Advances Out	(85,780)	(85,780)	(85,780)	0
Transfers In	5,011,000	11,000	0	(11,000)
Transfers Out	(2,155,670)	(6,209,169)	(2,135,085)	4,074,084
<i>Total Other Financing Sources (Uses)</i>	<u>2,823,285</u>	<u>(6,230,214)</u>	<u>(2,167,130)</u>	<u>4,063,084</u>
<i>Net Change in Fund Balance</i>	<u>89,557</u>	<u>(10,380,831)</u>	<u>2,602,800</u>	<u>12,983,631</u>
Fund Balances at Beginning of Year	11,525,989	11,525,989	11,525,989	0
Unexpended Prior Year Encumbrances	378,449	378,449	378,449	0
<i>Fund Balances at End of Year</i>	<u>\$11,993,995</u>	<u>\$1,523,607</u>	<u>\$14,507,238</u>	<u>\$12,983,631</u>

See accompanying notes to the basic financial statements



# Geauga County, Ohio

*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Developmental Disabilities  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$11,293,241	\$11,429,320	\$11,677,388	\$248,068
Charges for Services	542,502	709,000	817,124	108,124
Intergovernmental	5,577,587	5,227,709	5,759,196	531,487
Interest	1,479	0	2,227	2,227
Contributions and Donations	120,290	70,000	75,747	5,747
Other	29,283	27,000	23,019	(3,981)
<i>Total Revenues</i>	17,564,382	17,463,029	18,354,701	891,672
<b>Expenditures</b>				
Current:				
Human Services	16,920,304	17,565,304	16,422,461	1,142,843
<i>Excess of Revenues Over (Under) Expenditures</i>	644,078	(102,275)	1,932,240	2,034,515
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,800,000	2,800,000	0	(2,800,000)
Transfers Out	(3,140,000)	(2,620,000)	(300,000)	2,320,000
<i>Total Other Financing Sources (Uses)</i>	(340,000)	180,000	(300,000)	(480,000)
<i>Net Change in Fund Balance</i>	304,078	77,725	1,632,240	1,554,515
Fund Balances at Beginning of Year	6,769,237	6,769,237	6,769,237	0
Unexpended Prior Year Encumbrances	126,297	126,297	126,297	0
<i>Fund Balances at End of Year</i>	<u>\$7,199,612</u>	<u>\$6,973,259</u>	<u>\$8,527,774</u>	<u>\$1,554,515</u>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

## Statement of Fund Net Position Enterprise Funds December 31, 2018

	Water Resources	Water District	Storm Water	Total
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,295,896	\$1,196,300	\$130,929	\$3,623,125
Materials and Supplies Inventory	60,562	0	0	60,562
Receivables:				
Intergovernmental Receivable	321,620	0	0	321,620
Accounts Receivable	1,274,452	104,883	0	1,379,335
Special Assessments Receivable	2,288,233	0	9,811	2,298,044
Prepaid Items	25,443	2,236	124	27,803
<i>Total Current Assets</i>	<u>6,266,206</u>	<u>1,303,419</u>	<u>140,864</u>	<u>7,710,489</u>
<i>Noncurrent Assets:</i>				
Net Pension Asset	15,727	0	0	15,727
Capital Assets:				
Nondepreciable Capital Assets	2,190,631	0	0	2,190,631
Depreciable Capital Assets, Net	32,559,285	4,659,728	0	37,219,013
<i>Total Noncurrent Assets</i>	<u>34,765,643</u>	<u>4,659,728</u>	<u>0</u>	<u>39,425,371</u>
<i>Total Assets</i>	<u>41,031,849</u>	<u>5,963,147</u>	<u>140,864</u>	<u>47,135,860</u>
<b>Deferred Outflows of Resources</b>				
Pension	548,043	0	0	548,043
OPEB	112,701	0	0	112,701
<i>Total Deferred Outflows of Resources</i>	<u>660,744</u>	<u>0</u>	<u>0</u>	<u>660,744</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	48,068	5,157	0	53,225
Accrued Wages	62,342	6,255	0	68,597
Contracts Payable	61,272	19,834	0	81,106
Intergovernmental Payable	39,299	3,550	2,102	44,951
Compensated Absences Payable	62,015	0	0	62,015
Accrued Interest Payable	41,521	0	0	41,521
OWDA Loans Payable	1,117,574	0	0	1,117,574
Revenue Bonds Payable	71,800	0	0	71,800
OPWC Loans Payable	69,721	0	0	69,721
<i>Total Current Liabilities</i>	<u>1,573,612</u>	<u>34,796</u>	<u>2,102</u>	<u>1,610,510</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	84,495	6,831	0	91,326
OWDA Loans Payable	7,016,980	0	0	7,016,980
Revenue Bonds Payable	3,431,700	0	0	3,431,700
OPWC Loans Payable	508,159	0	0	508,159
Net Pension Liability	2,192,492	0	0	2,192,492
Net OPEB Liability	1,495,483	0	0	1,495,483
<i>Total Long-Term Liabilities</i>	<u>14,729,309</u>	<u>6,831</u>	<u>0</u>	<u>14,736,140</u>
<i>Total Liabilities</i>	<u>16,302,921</u>	<u>41,627</u>	<u>2,102</u>	<u>16,346,650</u>
<b>Deferred Inflows of Resources</b>				
Pension	590,834	0	0	590,834
OPEB	156,948	0	0	156,948
<i>Total Deferred Inflows of Resources</i>	<u>747,782</u>	<u>0</u>	<u>0</u>	<u>747,782</u>
<b>Net Position</b>				
Net Investment in Capital Assets	22,533,982	4,659,728	0	27,193,710
Unrestricted	2,107,908	1,261,792	138,762	3,508,462
<i>Total Net Position</i>	<u>\$24,641,890</u>	<u>\$5,921,520</u>	<u>\$138,762</u>	<u>\$30,702,172</u>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Enterprise Funds  
For the Year Ended December 31, 2018*

	Water Resources	Water District	Storm Water	Total
<b>Operating Revenues</b>				
Charges for Services	\$5,990,701	\$947,852	\$10,325	\$6,948,878
Tap-In Fees	327,094	26,512	0	353,606
Other	163,227	216,080	0	379,307
<i>Total Operating Revenues</i>	<u>6,481,022</u>	<u>1,190,444</u>	<u>10,325</u>	<u>7,681,791</u>
<b>Operating Expenses</b>				
Personal Services	2,620,939	227,708	13,004	2,861,651
Materials and Supplies	751,905	152,725	0	904,630
Contractual Services	1,643,699	650,559	853	2,295,111
Depreciation	1,582,076	371,105	0	1,953,181
Other	132,183	3,598	0	135,781
<i>Total Operating Expenses</i>	<u>6,730,802</u>	<u>1,405,695</u>	<u>13,857</u>	<u>8,150,354</u>
<i>Operating Income (Loss)</i>	<u>(249,780)</u>	<u>(215,251)</u>	<u>(3,532)</u>	<u>(468,563)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	33,044	0	0	33,044
Interest and Fiscal Charges	(330,046)	0	0	(330,046)
Loss on Disposal of Capital Assets	(1,217,814)	0	0	(1,217,814)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,514,816)</u>	<u>0</u>	<u>0</u>	<u>(1,514,816)</u>
<i>Income (Loss) before Contributions and Transfers</i>	<u>(1,764,596)</u>	<u>(215,251)</u>	<u>(3,532)</u>	<u>(1,983,379)</u>
Capital Contributions	448,466	0	0	448,466
Transfers In	102,736	0	15,057	117,793
Transfers Out	0	(24,712)	0	(24,712)
<i>Change in Net Position</i>	<u>(1,213,394)</u>	<u>(239,963)</u>	<u>11,525</u>	<u>(1,441,832)</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>25,855,284</u>	<u>6,161,483</u>	<u>127,237</u>	<u>32,144,004</u>
<i>Net Position End of Year</i>	<u>\$24,641,890</u>	<u>\$5,921,520</u>	<u>\$138,762</u>	<u>\$30,702,172</u>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

## Statement of Cash Flows Enterprise Funds For the Year Ended December 31, 2018

	Water Resources	Water District	Storm Water	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$6,901,944	\$933,499	\$11,432	\$7,846,875
Other Cash Receipts	163,227	216,080	0	379,307
Cash Payments to Employees for Services	(2,393,746)	(232,580)	(12,452)	(2,638,778)
Cash Payments for Goods and Services	(2,450,595)	(783,980)	0	(3,234,575)
Other Cash Payments	(131,312)	(3,598)	0	(134,910)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>2,089,518</u>	<u>129,421</u>	<u>(1,020)</u>	<u>2,217,919</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers In	102,736	0	15,057	117,793
Transfers Out	0	(24,712)	0	(24,712)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>102,736</u>	<u>(24,712)</u>	<u>15,057</u>	<u>93,081</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
<b>Related Financing Activities</b>				
Capital Contributions	126,846	0	0	126,846
Proceeds from OWDA Loans	192,948	0	0	192,948
Principal Paid on Revenue Bonds	(66,000)	0	0	(66,000)
Interest Paid on Revenue Bonds	(123,932)	0	0	(123,932)
Principal Paid on OPWC Loans	(69,719)	0	0	(69,719)
Principal Paid on OWDA Loans	(1,191,050)	0	0	(1,191,050)
Interest Paid on OWDA Loans	(206,720)	0	0	(206,720)
Payments for Capital Acquisitions	(809,050)	0	0	(809,050)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(2,146,677)</u>	<u>0</u>	<u>0</u>	<u>(2,146,677)</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	33,044	0	0	33,044
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>78,621</u>	<u>104,709</u>	<u>14,037</u>	<u>197,367</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,217,275</u>	<u>1,091,591</u>	<u>116,892</u>	<u>3,425,758</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,295,896</u>	<u>\$1,196,300</u>	<u>\$130,929</u>	<u>\$3,623,125</u>

(continued)

# Geauga County, Ohio

## Statement of Cash Flows Enterprise Funds (continued) For the Year Ended December 31, 2018

	Water Resources	Water District	Storm Water	Total
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	(\$249,780)	(\$215,251)	(\$3,532)	(\$468,563)
Adjustments:				
Depreciation	1,582,076	371,105	0	1,953,181
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>				
Accounts Receivable	(82,604)	(40,865)	0	(123,469)
Materials and Supplies Inventory	(141)	0	0	(141)
Prepaid Items	(25,443)	(2,236)	(124)	(27,803)
Special Assessments	666,753	0	1,107	667,860
Net Pension Asset	(8,990)	0	0	(8,990)
Deferred Outflows of Resources - Pension	413,065	0	0	413,065
Deferred Outflows of Resources - OPEB	70,600	0	0	70,600
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>				
Accounts Payable	28,169	2,009	0	30,178
Contracts Payable	(43,239)	17,294	0	(25,945)
Accrued Wages	(4,039)	103	(398)	(4,334)
Compensated Absences Payable	(9,890)	(2,632)	0	(12,522)
Intergovernmental Payable	(42,379)	(106)	1,927	(40,558)
Net Pension Liability	47,684	0	0	47,684
Net OPEB Liability	81,102	0	0	81,102
Deferred Inflows of Resources - Pension	(283,800)	0	0	(283,800)
Deferred Inflows of Resources - OPEB	(49,626)	0	0	(49,626)
<i>Total Adjustments</i>	<u>2,339,298</u>	<u>344,672</u>	<u>2,512</u>	<u>2,686,482</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$2,089,518</u>	<u>\$129,421</u>	<u>(\$1,020)</u>	<u>\$2,217,919</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

### *Statement of Fiduciary Assets and Liabilities*

#### *Agency Funds*

*December 31, 2018*

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#### **Assets**

Equity in Pooled Cash and Cash Equivalents	\$20,993,060
Cash and Cash Equivalents in Segregated Accounts	1,119,784
Property Taxes Receivable	215,093,287
Special Assessments Receivable	<u>1,807,175</u>

<i>Total Assets</i>	<u><u>\$239,013,306</u></u>
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#### **Liabilities**

Intergovernmental Payable	\$214,481,060
Undistributed Monies	23,443,118
Due to Others	315,711
Payroll Withholdings	<u>773,417</u>

<i>Total Liabilities</i>	<u><u>\$239,013,306</u></u>
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See accompanying notes to the basic financial statements

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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### **Note 1. Description of Geauga County and Reporting Entity**

Geauga County, Ohio (the County) was created in 1806. 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: Clerk of Courts, Treasurer, Prosecuting Attorney, Coroner, Engineer, Sheriff, and Recorder. There are also two elected Common Pleas Court Judges and one elected Common Pleas Probate/Juvenile Court Judge. 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.

The County's major operations include human and social services, certain health care and community assistance services, a civil and criminal justice system, road and bridge maintenance and general administrative services. In addition, the County operates a water and sewer system.

#### ***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 Geauga County, this includes the Children's Services Board, the Board of Developmental Disabilities, the Board of Mental Health and Recovery Services 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 also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

The component unit column in the financial statements identifies the financial data of the County's discretely presented component unit, Metzenbaum Sheltered Industries Workshop. It is reported separately to emphasize that it is legally separate from the County.

***Metzenbaum Sheltered Industries Workshop (the Workshop)*** – Metzenbaum Sheltered Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of Developmental Disabilities, provides a comprehensive program of services, including employment for developmentally disabled citizens. The Geauga County Board of Developmental Disabilities provides the Workshop with resources and personnel for the operation of the Workshop including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the handicapped adults of Geauga County, it was determined that to exclude the Workshop from the County's report would make the report incomplete. Metzenbaum Sheltered Industries operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from the Metzenbaum Sheltered Industries Workshop, 8202 Cedar Road, Chesterland, Ohio, 44026.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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The County participates in the following joint ventures, public entity risk pools, jointly governed organizations and related organizations. These organizations are presented in Notes 13, 14, 15 and 24 to the Basic Financial Statements and are excluded from the accompanying financial statements.

Emergency Management Agency  
Geauga/Trumbull Solid Waste District  
Portage-Geauga Juvenile Detention and Rehabilitation Center  
County Risk Sharing Authority  
County Commissioners Association of Ohio Workers' Compensation Group-Retrospective-Rating Plan  
Northeast Ohio Areawide Coordinating Agency  
Geauga County Regional Airport Authority  
North East Ohio Network  
Family First Council  
Northeast Ohio Consortium Council of Governments  
Northeast Ohio Community Alternative Program Facility  
Geauga County Public Library  
Geauga County Park District

As the custodian of public funds, the County Treasurer invests all public moneys 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 Geauga County. Accordingly the activity of the following districts are presented as agency funds within the County's financial statements:

***Geauga County Combined Health District*** – The five member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of Township Trustees and Mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

***Geauga County Soil and Water Conservation District*** – The Soil and Water Conservation District is created by statute as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors control their own operations and budget and do not rely on the County to finance deficits.

Information in the following notes to the basic financial statements is applicable to the primary government. When information is provided relative to the Workshop, it is specifically identified.

## **Note 2. Summary of Significant Accounting Policies**

The financial statements of Geauga County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to 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.

### ***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.



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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***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 and those that are considered business-type.

The Workshop uses a business-type fund to report financial position and the results of its operations.

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. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. 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 earned on grants 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 limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

### ***Fund Accounting***

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

***Governmental Fund Types*** Governmental funds are those through which most governmental functions 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 deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

***General*** The general fund accounts for and reports all financial resources except those required to be accounted for and reported 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.

***Developmental Disabilities*** The Developmental Disabilities fund accounts for and reports the operations of a school and the costs of administering a workshop for the developmentally disabled. Restricted revenue sources include a County-wide property tax levy and Federal and State grants.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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The other governmental funds of the County account for grants and other resources whose use is restricted, committed or assigned to a particular purpose.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The following is the County's proprietary fund type:

**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 following are the County's major enterprise funds:

**Water Resources** The Water Resources fund is used to account for sanitary sewer services provided to individuals and commercial users in the majority of the unincorporated areas of Geauga County. The cost of providing these services is financed primarily through user charges. This sewer district has its own facilities and rate schedule.

**Water District** The Water District fund is used to account for water services provided to individuals and commercial users in the majority of the unincorporated areas of Geauga County. The cost of providing these services is financed primarily through user charges. This water district has its own facilities and rate schedule.

**Storm Water** The Storm Water fund is used to account for transfers and charges for services for the construction and operation of drainage facilities.

**Fiduciary Fund Types** 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 agency funds. Agency funds are used to account for assets held by the County as agent for the Board of Health and other districts and entities and for various taxes, assessments, and State shared resources collected on behalf of and distributed to other local governments.

### **Measurement Focus**

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

**Fund Financial Statements** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and 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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net position. The statement of 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 activities.

The Workshop uses an enterprise fund to report its financial position and the results of its operations. This fund uses the economic resources measurement focus and the accrual basis of accounting.

### ***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 deferred outflows/inflows of resources, 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 one days of year-end. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property 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 a 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), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

***Unearned Revenue*** Unearned revenue for the Workshop represents amounts under the accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements 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 County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, pension and OPEB. 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. The deferred outflows of resources related to pension and OPEB are explained in Notes 18 and 19.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represents 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, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance year 2019 operations. These amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government 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 delinquent property taxes, sales taxes intergovernmental grants, permissive motor vehicle tax and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 23. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 18 and 19).

***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.

The Workshop allocates its expenses on a functional basis among its various programs and support services. Expenses and support services that can be identified with a specific program are allocated directly according to their natural expenditure classification. Other expenses that are common to several programs are allocated based on estimates established by the Workshop.

### ***Pensions/Other Postemployment Benefits (OPEB)***

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

### ***Cash and Cash Equivalents***

To improve cash management, cash received by the County is pooled in a central bank account. Monies for all funds are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents." The Workshop's money is presented as "Equity in Pooled Cash and Cash Equivalents."

During 2018, investments were limited to commercial paper, STAR Ohio, First American Government Obligation Mutual Fund, Municipal Securities, Federal Farm Credit Bank Notes, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes and Federal Home Loan Bank Bonds.

Investments are reported at fair value which is based on quoted market prices. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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STAR Ohio (the State Treasury Asset Reserve of 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 their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$25 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2018 amounted to \$1,087,484, which includes \$708,932 assigned from other County funds.

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents.

The County has segregated bank accounts for monies held separate from the County's investment pool. These interest bearing depository accounts are presented as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury.

### ***Restricted Assets***

Assets are reported as restricted when limitations on their use change in 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 general fund represent money set aside for unclaimed monies.

### ***Inventories***

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.

### ***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 enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by back-trending (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).



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land is listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All capital assets are depreciated except for land, construction in progress and infrastructure reported on the modified approach. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings and Improvements (including wastewater and water treatment plants)	40 years
Machinery and Equipment	5-20 years
Vehicles	5 years
Water and wastewater lines	40 years

The County's infrastructure consists of roads and bridges including assets constructed or acquired prior to December 31, 1980. County roads and bridges (infrastructure reported in the Governmental-type activities column of the statement of net position) are presented using the modified approach and therefore these assets are not depreciated. In addition, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenditures for 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.

### ***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2018, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and the expenditure/expense is reported in the year in which the services are consumed.

### ***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 County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for all accumulated unused vacation time when earned for all employees.

Sick leave benefits are accrued as a liability using the termination method. An accrual for earned sick leave is made to the extent that it is probable that 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 absences liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures 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(s) from which the employees who have resigned or retired will be paid.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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### ***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 in 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 and judgments and compensated absences 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 year. Bonds, capital leases and long-term loans are recognized as a liability in the fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

### ***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 remove or change 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. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by policies of the County Commissioners or a County official delegated that authority by resolution or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

***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 fund balance.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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

### ***Interfund Balances***

On the fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

### ***Internal Activity***

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

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.

### ***Budgetary Process***

All funds, except agency funds are legally required to be budgeted and appropriated. 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 may appropriate. The appropriations resolution is the Commissioner’s authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level within a department and fund. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

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

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. 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 Commissioners during the year.



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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### ***Estimates***

The preparation of the 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.

### ***Net Position***

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for debt service includes both principal and interest. The amount which will be used for principal is not certain. Net position restricted for other purposes include the operation of the title department, busing system administration, County Bureau of Support and care and custody of delinquent juveniles. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

### ***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 resources, the water district and storm water. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as non-operating.

## **Note 3. Change in Accounting Principle**

For fiscal year 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 85, *Omnibus 2017*, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and related guidance from (GASB) Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*.

For 2018, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2017-1*. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). These changes were incorporated in the County's fiscal year 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position.

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

GASB 75 established standards for measuring and recognizing Postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2017:

	Governmental Activities	Business - Type Activities
Net Position December 31, 2017	\$197,623,302	\$33,581,658
Adjustments:		
Net OPEB Liability	(24,259,814)	(1,458,287)
Deferred Outflow - Payments Subsequent to Measurement Date	340,838	20,633
Restated Net Position December 31, 2017	\$173,704,326	\$32,144,004

	Water Resources	Water District	Storm Water	Total Enterprise
Net Position December 31, 2017	\$27,292,938	\$6,161,483	\$127,237	\$33,581,658
Adjustments:				
Net OPEB Liability	(1,458,287)	0	0	(1,458,287)
Deferred Outflow - Payments Subsequent to Measurement Date	20,633	0	0	20,633
Restated Net Position December 31, 2017	\$25,855,284	\$6,161,483	\$127,237	\$32,144,004

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

## Note 4. Accountability and Compliance

### Accountability

The pre-sentence investigation reporting special revenue fund had a deficit fund balance in the amount of \$152 as a result of adjustments made on the modified accrual basis of accounting. The general fund is liable for any deficit in this fund and provides transfers when cash is required, rather than when accruals occur.

### Compliance

The transportation administration special revenue fund had original appropriations of \$1,363,934 in excess of estimated resources plus carryover balances of \$1,361,043 contrary to Section 5705.39, Ohio Revised Code.

## Note 5. Fund Balances

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 the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<b><i>Nonspendable</i></b>				
Unclaimed Monies	\$128,280	\$0	\$0	\$128,280
Prepays	97,314	296,762	142,371	536,447
Inventory	241,953	9,516	71,597	323,066
<b><i>Total Nonspendable</i></b>	<b>467,547</b>	<b>306,278</b>	<b>213,968</b>	<b>987,793</b>
<b><i>Restricted for</i></b>				
Capital Projects	0	0	1,637,654	1,637,654
Debt Service	0	0	1,173,792	1,173,792
911 Program	0	0	408,124	408,124
Mental Health	0	0	3,491,701	3,491,701
Children's Services	0	0	4,413,693	4,413,693
Public Assistance	0	0	985,254	985,254
Developmental Disabilities	0	9,043,954	0	9,043,954
Aging	0	0	2,220,823	2,220,823
Community Development Programs	0	0	3,566,570	3,566,570
Real Estate Assessment	0	0	1,048,066	1,048,066
Delinquent Tax	0	0	829,698	829,698
Motor Vehicle License	0	0	1,300,026	1,300,026
Other Purposes	0	0	2,176,859	2,176,859
<b><i>Total Restricted</i></b>	<b>0</b>	<b>9,043,954</b>	<b>23,252,260</b>	<b>32,296,214</b>
<b><i>Committed to</i></b>				
Juvenile Detention Facility	34,661	0	0	34,661
Compensated Absences	405,359	0	0	405,359
Emergency Preparedness Program	0	0	211,535	211,535
Law Enforcement Services	0	0	309,857	309,857
County Home	0	0	20,019	20,019
Capital Improvements	0	0	2,271,629	2,271,629
Bicentennial Celebration	0	0	0	0
Service Contracts	139,641	0	0	139,641
<b><i>Total Committed</i></b>	<b>579,661</b>	<b>0</b>	<b>2,813,040</b>	<b>3,392,701</b>
<b><i>Assigned to</i></b>				
Board of Elections	504,965	0	0	504,965
Purchases on Order:				
General Government:				
Legislative and Executive	214,233	0	0	214,233
Judicial	113,903	0	0	113,903
Public Safety	61,492	0	0	61,492
Human Services	9,017	0	0	9,017
<b><i>Total Assigned</i></b>	<b>903,610</b>	<b>0</b>	<b>0</b>	<b>903,610</b>
<b><i>Unassigned</i></b>	<b>15,645,429</b>	<b>0</b>	<b>(207)</b>	<b>15,645,222</b>
<b>Total Fund Balances</b>	<b>\$17,596,247</b>	<b>\$9,350,232</b>	<b>\$26,279,061</b>	<b>\$53,225,540</b>

### Note 6. Budgetary Basis of Accounting

While the County's reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law 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 and Actual are presented in the basic financial statements for the general fund and major special revenue fund.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Investments are reported at cost (budget) rather than at fair value (GAAP).
3. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
4. Advances In and Advances Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
6. Budgetary revenues and expenditures for the county recorder micrographics, certificate of title and elections funds are classified to the general fund for GAAP reporting.
7. Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general and major special revenue funds:

Net Change in Fund Balances		
	General	Developmental Disabilities
GAAP Basis	\$3,347,015	\$2,231,234
Net Adjustment for Revenue Accruals	(160,150)	(324,331)
Beginning Fair Value Adjustment for Investments	(544,419)	0
Ending Fair Value Adjustment for Investments	579,258	0
Beginning Unrecorded Cash	11,780	160
Ending Unrecorded Cash	(86,563)	(150)
Advances In	53,735	0
Advances Out	(85,780)	0
Net Adjustment for Expenditure Accruals	589,298	114,491
Excess of Revenues Over Expenditures		
County Recorder Micrographics	(3,959)	0
Certificate of Title	20,695	0
Elections	(147,857)	0
Encumbrances	(970,253)	(389,164)
Budget Basis	<u>\$2,602,800</u>	<u>\$1,632,240</u>

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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### **Note 7. Deposits and Investments**

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County 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.

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met 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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.

- b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
- 10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
- 11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
- 12. Up to two percent of the County's average portfolio in debt interests 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, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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. Except as noted above, an investment must mature within five years from the date of settlement, 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. 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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

### ***Deposits***

***Custodial credit risk*** for deposits 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 December 31, 2018, \$1,511,321 of the County's bank balance of \$3,256,131 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. One of the County's financial institutions participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.



# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

### Investments

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

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Amortized Cost				
Commercial Paper	<u>\$1,305,378</u>	Less than one year	NA	2.46%
Net Asset Value Per Share				
STAR Ohio	<u>3,050,000</u>	Average 44.9 Days	AAAm	5.76
Fair Value - Level One Inputs				
First American Government Obligation Mutual Fund	<u>3,796,115</u>	Less than one year	AAAm	7.17
Fair Value - Level Two Inputs				
Municipal Securities	656,462	Less than three years	A+	1.24
Federal Farm Credit Bank Notes	3,160,162	Less than three to five years	AA+	5.97
Federal National Mortgage Association Notes	14,884,916	Less than two to four years	AA+	28.10
Federal Home Loan Mortgage Corporation Notes	19,506,432	Less than one to five years	AA+	36.83
Federal Home Loan Bank Bonds	<u>6,606,343</u>	Less than two to five years	AA+	12.47
Total Fair Value - Level Two Inputs	<u>44,814,315</u>			
Total Investments	<u>\$52,965,808</u>			

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. The above chart identifies the County's recurring fair value measurements as of December 31, 2018. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

**Credit Risk** The Standard & Poor's ratings of the County's investments are listed in the table above. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that addresses credit risk.

**Custodial Credit Risk** For an investment, custodial credit risk is the risk that, in the event of the 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 Federal Farm Credit Bank Notes, Federal National Mortgage

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

Association Notes, Federal Home Loan Mortgage Corporation Notes and the Federal Home Loan Bank Bonds are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty. The County has no investment policy dealing with investment custodial 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.

**Concentration of Credit Risk** The County places no limit on the amount it may invest in any one issuer.

**Component Unit** As of December 31, 2018, the carrying amount of the component unit's deposits was \$419,585, of which \$169,138 was uninsured and uncollateralized by federal depository insurance.

### **Note 8. Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2018 for real and public utility property taxes represents collections of 2017 taxes.

2018 real property taxes are levied after October 1, 2018, on the assessed value as of January 1, 2018, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2018 real property taxes are collected in and intended to finance 2019.

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 statutes permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2018 public utility property taxes which became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2018, was \$15.60 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2018 property tax receipts were based are as follows:

Real Property	\$3,069,391,210
Public Utility Personal Property	<u>111,615,630</u>
Total Assessed Value	<u><u>\$3,181,006,840</u></u>

The County Treasurer collects property tax on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2018, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2018 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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### ***Tax Abatements***

For 2018, The County's property taxes were reduced by \$392,154 under various tax abatement agreements entered into by the following subdivisions:

<u>Overlapping Government</u>	<u>Amount of 2018 Taxes Abated</u>
<i>Community Reinvestment Areas:</i>	
Village of Middlefield	\$56,931
City of Chardon	272,267
Parkman Township	62,956

### **Note 9. Permissive Sales and Use Tax**

At the November 1989 general election, a renewal of the one-half percent tax imposed by Commissioners resolution in 1987 on all retail sales made in the County was approved by the voters of the County, with an indefinite time period. Effective February 1, 2004, the sales tax rate was increased by  $\frac{1}{2}$  percent.  $\frac{1}{4}$  percent of the increase is permanent to fund the general fund and projects as needed. On September 4, 2008 the Commissioners extended the additional  $\frac{1}{4}$  percent that was due to expire on January 31, 2009 for a continuous period of time to fund operations of the County's radio communications systems. Sales and use tax revenue is credited to the General fund and the 911 Program special revenue fund.

### **Note 10. Receivables**

Receivables at December 31, 2018, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, special assessments and delinquent property taxes are expected to be collected within one year.

Loans expected to be collected in more than one year amount to \$828,446 in the revolving loan special revenue fund. At December 31, 2018, there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$568,561 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$41,689.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
<b>General Fund</b>	
Casino Tax	\$571,453
Property Tax Rollbacks and Exemptions	480,077
Local Government and Revenue Assistance	306,639
Grant	40,639
Miscellaneous	107,249
Total General Fund	<u>1,506,057</u>
<b>Special Revenue Funds</b>	
Developmental Disabilities	1,179,016
CASA	17,944
Motor Vehicle License	3,482,104
Mental Health	476,153
Children's Services Levy	594,088
Child Support Enforcement	38,378
Transportation Administration	52,275
Aging	187,926
Public Assistance	362,345
Law Enforcement Block Grant	16,258
Total Special Revenue Funds	<u>6,406,487</u>
<b>Capital Projects Funds</b>	
Road and Bridge	583,712
HUD Housing	65,600
Total Capital Projects Funds	<u>649,312</u>
<i>Total Governmental Activities</i>	<u><u>\$8,561,856</u></u>
<i>Business-type Activities</i>	
<b>Water Resources</b>	
OPWC Grant	<u><u>\$321,620</u></u>

### **Note 11. Related Party Transactions**

During 2018, Geauga County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Metzenbaum Sheltered Industries Workshop, a discretely presented component unit of Geauga County. Rehabilitative services provided directly to Workshop clients by the County amounted to \$260,268. Non-waiver and other reimbursements from the County amounted to \$611,000.

The County purchased supplies from Great Lakes Outdoor Supply Company. Commissioner Ralph Spidalieri is the president of the company. In 2018, the County paid \$1,377 to Great Lakes Outdoor Supply Company.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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### **Note 12. Contingent Liabilities**

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.

### **Note 13. Joint Ventures**

#### ***Emergency Management Agency***

The Emergency Management Agency (the “Agency”) is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2018, the County contributed \$22,273 to the agency, which represents 6.47 percent of the total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

#### ***Geauga/Trumbull Solid Waste District***

The Geauga/Trumbull Solid Waste District (the “District”) is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of solid waste and recycling services. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2018. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

#### ***Portage-Geauga Juvenile Detention and Rehabilitation Center***

The Portage-Geauga Juvenile Detention and Rehabilitation Center (the “Center”) is a joint venture between Portage and Geauga Counties. The degree of control exercised by either participating County is limited to its representation on the Board. A joint board of trustees whose membership consists of four appointees of the Portage County Commissioners and three appointees of the Geauga County Commissioners controls the operation of the Center. The Center does not have any debt outstanding. The continued existence of the Center is dependent upon the County's continued participation; however, the County does not have an equity interest in the Center. The Center is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. In 2018, the County contributed \$575,749 to the Center, which represents 28.91 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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### **Note 14. Public Entity Risk Pools**

#### ***County Risk Sharing Authority***

The County Risk Sharing Authority (CORSA) is a public entity risk sharing pool among sixty-six counties in Ohio. CORSA was established in 1987 as an Ohio nonprofit, self-insured pool to provide member counties with the best comprehensive property and liability coverage and highest quality risk management services at a stable and competitive price.

Member Counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. CORSA provides comprehensive coverage and risk management services for property and liability coverage including general liability, law enforcement liability, automobile liability, errors and omissions, direct physical loss or damage, equipment breakdown and crime.

CORSA is governed by nine Directors, who are County Commissioners from member counties. The Directors are elected by CORSA members and are eligible to serve three, two year terms. The officers are elected by the Board of Directors, and are eligible to serve two, one year terms. Each member county designates a voting representative and alternate in accordance with CORSA's Code of Regulations.

CORSA has earned the Advisory Standards Recognition from the association of Governmental Risk Pool (AGRIP). The award recognizes those pools that adhere to the eighty-eight "best practices" standards as established by AGRIP's Membership Practices Committee, relating to the governance, management, financial accounting and operation of the pool.

#### ***County Commissioners Association of Ohio Workers' Compensation Group-Retrospective-Rating Plan***

The County is participating in the County Commissioners' Association of Ohio (CCAO) Group-Retrospective-Rating Program established under Section 4123.29 of the Ohio Revised Code and acting through CCAOSC, its Service Corporation, as sponsoring organization.

The program is intended to achieve lower workers' compensation costs for the Group and result in the establishment of safer working conditions and environments for each participant. The purpose of CCAOSC, among other things, is to unite the county commissioners of Ohio into an association to promote the best practices and policies in the administration of county government for the benefit of the people of the State of Ohio.

### **Note 15. Jointly Governed Organizations**

#### ***Northeast Ohio Areawide Coordinating Agency***

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 45 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2018, the County contributed \$31,773, which represents 3.92 percent of total contributions.

# **Geauga County, Ohio**

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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### ***Geauga County Regional Airport Authority***

Geauga County Regional Airport Authority was established in 1992 to manage the day-to-day operations of the airport located in Middlefield Village. A joint board of trustees whose membership consists of seven members; three continuing appointments made by the County, three appointed by the Airport Authority Board of Trustees, and one appointed by Middlefield Village controls the operation of the airport. The board exercises total control over the operation of the airport including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2018, the Airport received sufficient revenues and no additional funds were needed.

### ***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 Geauga, Ashland, Ashtabula, Cuyahoga, Columbiana, Lorain, Lake, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of the Board of Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. The Council of Governments exercises total control over the operations of N.E.O.N. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2018, N.E.O.N. received sufficient revenues from State grant monies and no additional funds were needed from Geauga County.

### ***Family First Council***

The Family First Council (the "Council") provides services to multi-need youth in Geauga County. Members of the Council include the Board of Health, County Board of Education, Board of Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Jobs and Family Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the Council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. The Council exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2018, the County Commissioners contributed \$84,968, which represents 7.15 percent of total contributions.

### ***Northeast Ohio Consortium Council of Governments (NOC COG)***

The 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, 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 are appointed by the Board of County Commissioners of each county. The Board exercises total control over the operations of NOC COG, including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board.

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

### ***Northeast Ohio Community Alternative Program Facility (N.E.O.C.A.P)***

N.E.O.C.A.P is a community based corrections facility that provided 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 Board consists of two judges each from Trumbull and Lake Counties and one judge each from Ashtabula, Geauga and Portage Counties. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Each participant's degree of control is limited to its representation on the Board. The Board exercises total control over the operations of N.E.O.C.A.P. including budgeting, appropriating, contracting and designating management. Funding comes from the State.

### **Note 16. Interfund Transfers and Balances**

#### ***Interfund Transfers***

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

Transfers To	Transfers From				Totals
	General	Developmental Disabilities	Other Governmental Funds	Water District	
Other Governmental Funds	\$2,042,004	\$300,000	\$873,310	\$0	\$3,215,314
Water Resources	78,024	0	0	24,712	102,736
Storm Water	15,057	0	0	0	15,057
Totals	<u>\$2,135,085</u>	<u>\$300,000</u>	<u>\$873,310</u>	<u>\$24,712</u>	<u>\$3,333,107</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

#### ***Interfund Balances***

Interfund balances at December 31, 2018, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable		
	General	Other Governmental Funds	Totals
Other Governmental Funds	<u>\$35,741</u>	<u>\$17,227</u>	<u>\$52,968</u>

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

### Note 17. Capital Assets

Capital asset activity for the year ended December 31, 2018, was as follows:

	Balance 12/31/17	Additions	Reductions	Balance 12/31/18
<b>Government Activities:</b>				
<b><i>Nondepreciable Capital Assets</i></b>				
Land	\$4,431,621	\$0	\$0	\$4,431,621
Infrastructure	132,484,056	4,510,975	0	136,995,031
<i>Total Nondepreciable Capital Assets</i>	<u>136,915,677</u>	<u>4,510,975</u>	<u>0</u>	<u>141,426,652</u>
<b><i>Depreciable Capital Assets</i></b>				
Building and Improvements	68,599,992	0	0	68,599,992
Machinery and Equipment	12,228,064	157,272	(214,652)	12,170,684
Vehicles	8,211,954	763,109	(430,902)	8,544,161
<i>Total Depreciable Capital Assets</i>	<u>89,040,010</u>	<u>920,381</u>	<u>(645,554)</u>	<u>89,314,837</u>
<b><i>Less Accumulated Depreciation</i></b>				
Buildings and Improvements	(32,012,650)	(1,732,219)	0	(33,744,869)
Machinery and Equipment	(11,049,613)	(453,378)	213,290	(11,289,701)
Vehicles	(6,298,062)	(757,659)	408,060	(6,647,661)
<i>Total Accumulated Depreciation</i>	<u>(49,360,325)</u>	<u>(2,943,256) *</u>	<u>621,350</u>	<u>(51,682,231)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>39,679,685</u>	<u>(2,022,875)</u>	<u>(24,204)</u>	<u>37,632,606</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$176,595,362</u>	<u>\$2,488,100</u>	<u>(\$24,204)</u>	<u>\$179,059,258</u>

\*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$987,530
Judicial	40,711
Public Safety	499,697
Public Works	465,870
Health	135,583
Human Services	813,865
Total	<u>\$2,943,256</u>



# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

	Balance 12/31/17	Additions	Reductions	Balance 12/31/18
<b>Business Type Activities:</b>				
<b><i>Nondepreciable Capital Assets</i></b>				
Land	\$956,775	\$0	\$0	\$956,775
Construction in Progress	1,877,147	573,473	(1,216,764)	1,233,856
<b><i>Total Nondepreciable Capital Assets</i></b>	<b>2,833,922</b>	<b>573,473</b>	<b>(1,216,764)</b>	<b>2,190,631</b>
<b><i>Depreciable Capital Assets</i></b>				
Building and Improvements	22,559,508	0	0	22,559,508
Machinery and Equipment	3,492,747	0	(15,248)	3,477,499
Vehicles	1,617,075	235,577	(83,658)	1,768,994
Water and Wastewater Lines	44,573,029	0	0	44,573,029
<b><i>Total Depreciable Capital Assets</i></b>	<b>72,242,359</b>	<b>235,577</b>	<b>(98,906)</b>	<b>72,379,030</b>
<b><i>Less Accumulated Depreciation</i></b>				
Buildings and Improvements	(9,782,671)	(436,062)	0	(10,218,733)
Machinery and Equipment	(2,429,107)	(153,703)	15,248	(2,567,562)
Vehicles	(1,439,712)	(167,628)	82,608	(1,524,732)
Water and Wastewater Lines	(19,653,202)	(1,195,788)	0	(20,848,990)
<b><i>Total Accumulated Depreciation</i></b>	<b>(33,304,692)</b>	<b>(1,953,181)</b>	<b>97,856</b>	<b>(35,160,017)</b>
<b><i>Total Depreciable Capital Assets, Net</i></b>	<b>38,937,667</b>	<b>(1,717,604)</b>	<b>(1,050)</b>	<b>37,219,013</b>
<b><i>Business Type Activities Capital Assets, Net</i></b>	<b>\$41,771,589</b>	<b>(\$1,144,131)</b>	<b>(\$1,217,814)</b>	<b>\$39,409,644</b>

### Note 18. Defined Benefit Pension Plans

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

#### ***Net Pension Liability (Asset)/Net OPEB Liability (Asset)***

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

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



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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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 and OPEB.

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

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 19 for the required OPEB disclosures.

### ***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

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

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

<b>Group A</b> Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	<b>Group C</b> Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 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 traditional plan 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. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. 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.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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

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

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

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

\*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

For 2018, The County's contractually required contribution was \$4,654,794 for the traditional plan, \$119,758 for the combined plan and \$117,891 for the member directed plan. Of these amounts, \$198,421 is reported as an intergovernmental payable for the traditional plan, \$5,108 for the combined plan and \$5,024 for the member directed plan.

### ***Plan Description - State Teachers Retirement System (STRS)***

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee 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](http://www.strsoh.org).

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit 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 2018 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2018, the full employer contribution was allocated to pension.

The County's contractually required contributions to STRS was \$10,671 for 2018. Of this amount \$363 is reported as an intergovernmental payable.

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

The net pension liability (asset) for OPERS was measured as of December 31, 2017, and the net pension liability for STRS was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.24876479%	0.20564251%	0.00066021%	
Prior Measurement Date	<u>0.25761296%</u>	<u>0.19822880%</u>	<u>0.00133914%</u>	
Change in Proportionate Share	<u>-0.00884817%</u>	<u>0.00741371%</u>	<u>-0.00067893%</u>	
Proportionate Share of the:				
Net Pension Liability	\$39,026,372	\$0	\$145,166	\$39,171,538
Net Pension Asset	0	279,946	0	279,946
Pension Expense	8,045,107	(173,248)	(220,737)	7,651,122

2018 pension expense for the member-directed defined contribution plan was \$185,447.

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

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$39,856	\$0	\$3,351	\$43,207
Changes of assumptions	4,663,912	24,464	25,726	4,714,102
Changes in proportion and differences between County contributions and proportionate share of contributions	249,550	0	0	249,550
County contributions subsequent to the measurement date	<u>4,654,794</u>	<u>119,758</u>	<u>5,652</u>	<u>4,780,204</u>
Total Deferred Outflows of Resources	<u>\$9,608,112</u>	<u>\$144,222</u>	<u>\$34,729</u>	<u>\$9,787,063</u>

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$769,087	\$83,397	\$948	\$853,432
Net difference between projected and actual earnings on pension plan investments	8,378,447	44,169	8,803	8,431,419
Changes in proportion and differences between County contributions and proportionate share of contributions	932,638	3,596	602,224	1,538,458
Total Deferred Inflows of Resources	<u>\$10,080,172</u>	<u>\$131,162</u>	<u>\$611,975</u>	<u>\$10,823,309</u>

\$4,780,204 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 or increase to the net pension asset in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2019	\$3,245,444	(\$14,473)	(\$222,233)	\$3,008,738
2020	(1,240,048)	(15,682)	(185,725)	(1,441,455)
2021	(3,689,425)	(25,577)	(147,720)	(3,862,722)
2022	(3,442,825)	(24,534)	(27,220)	(3,494,579)
2023	0	(9,024)	0	(9,024)
Thereafter	0	(17,408)	0	(17,408)
Total	<u>(\$5,126,854)</u>	<u>(\$106,698)</u>	<u>(\$582,898)</u>	<u>(\$5,816,450)</u>

### Actuarial Assumptions - OPERS

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

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



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.5 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

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

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

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

**Discount Rate** The discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the 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 was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.5 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 (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
<b>County's proportionate share of the net pension liability (asset)</b>			
OPERS Traditional Plan	\$69,300,895	\$39,026,372	\$13,786,545
OPERS Combined Plan	(152,175)	(279,946)	(368,100)

### Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net pension liability is not known.

### Actuarial Assumptions - STRS

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

Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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

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

STRS' 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	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	<u>100.00 %</u>	

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

**Discount Rate** The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with 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. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$211,995	\$145,166	\$88,603

### **Note 19 – Defined Benefit OPEB Plans**

See Note 18 for a description of the net OPEB liability (asset).

#### ***Plan Description – Ohio Public Employees Retirement System (OPERS)***

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

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

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

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

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

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$47,157 for 2018. Of this amount, \$2,009 is reported as an intergovernmental payable.

### ***Plan Description - State Teachers Retirement System (STRS)***

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

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

### ***OPEB Liabilities/Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

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

	OPERS	STRS	Total
Proportion of the Net OPEB Liability			
Current Measurement Date	0.24513270%	0.00066021%	
Proportion of the Net OPEB Liability			
Prior Measurement Date	0.25410880%	0.00133914%	
Change in Proportionate Share	-0.00897610%	-0.00067893%	
Proportionate Share of the Net:			
OPEB Asset	\$0	\$10,608	\$10,608
OPEB Liability	26,619,604	0	26,619,604
OPEB Expense	1,952,648	(23,616)	1,929,032

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$20,736	\$1,239	\$21,975
Changes of assumptions	1,938,189	0	1,938,189
County contributions subsequent to the measurement date	47,157	0	47,157
<b>Total Deferred Outflows of Resources</b>	<b>\$2,006,082</b>	<b>\$1,239</b>	<b>\$2,007,321</b>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$0	\$618	\$618
Changes of assumptions	0	14,455	14,455
Net difference between projected and actual earnings on OPEB plan investments	1,982,984	1,212	1,984,196
Changes in proportion and differences between County contributions and proportionate share of contributions	613,366	24,195	637,561
<b>Total Deferred Inflows of Resources</b>	<b>\$2,596,350</b>	<b>\$40,480</b>	<b>\$2,636,830</b>

\$47,157 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30:	OPERS	STRS	Total
2019	\$147,571	(\$6,726)	\$140,845
2020	147,571	(6,726)	140,845
2021	(436,823)	(6,726)	(443,549)
2022	(495,744)	(6,450)	(502,194)
2023	0	(6,355)	(6,355)
Thereafter	0	(6,258)	(6,258)
<b>Total</b>	<b>(\$637,425)</b>	<b>(\$39,241)</b>	<b>(\$676,666)</b>

### 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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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

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

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

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

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

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

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

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

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

### ***Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate***

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

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$35,365,295	\$26,619,604	\$19,544,430

### ***Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate***

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$25,469,288	\$26,619,604	\$27,807,853

### ***Changes between Measurement Date and Report Date***

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net OPEB liability is not known.

### ***Actuarial Assumptions – STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, actuarial valuation are presented as follows:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	6 percent initial, 4 percent ultimate
Medicare	5 percent initial, 4 percent ultimate
Medical	
Pre-Medicare	8 percent initial, 4 percent ultimate
Medicare	-5.23 initial, 4 percent ultimate

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

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

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

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Also since the prior measurement date, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 18.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2018. The blended discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2018. The blended discount rate of 4.13 percent, which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58 percent for the unfunded benefit payments, was used to measure the total OPEB liability as of June 30, 2017.

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

	<u>1% Decrease</u> <u>(6.45%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(7.45%)</u>	<u>1% Increase</u> <u>(8.45%)</u>
County's proportionate share of the net OPEB asset	(\$9,093)	(\$10,608)	(\$11,883)

	<u>1% Decrease</u>	<u>Current</u> <u>Trend Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB asset	(\$11,811)	(\$10,608)	(\$9,388)

## Note 20. Other Employee Benefits

### 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.



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

Twenty-five (25) percent of the accumulated, unused sick leave is paid, up to a maximum of 30 days, to employees who meet all necessary requirements to retire. For employees covered by the collective bargaining unit in the Sheriff's office, the first 500 hours of accumulated unused sick leave is paid at thirty-three (33) percent, accumulated unused sick leave between 501 and 1,000 hours is paid at forty (40) percent, accumulated unused sick leave between 1001 and 1,500 hours is paid at forty-five (45) percent, accumulated unused sick leave between 1,501 and 2,000 is paid at fifty (50) percent and any accumulated unused sick leave over 2,000 hours is paid at fifty-five (55) percent.

Sick and vacation balances do not accumulate for the Workshop employees.

### ***Health Care Benefits***

Some County departments provide life and accidental death insurance to their employees through various life insurance companies. The County provides employee medical, and vision benefits through Anthem, and dental benefits through Delta Dental to all employees. Employees may waive coverage if they wish to.

## **Note 21. Long-Term Debt**

The original issue date, interest rate and original issuance amount for each of the County's bonds are as follows:

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
<b>Governmental Activities</b>				
<i>General Obligation Bonds:</i>				
Human Services Building Improvements	2009	4.52 %	\$650,000	2019
<i>Special Assessment Bonds:</i>				
Sanitary Sewer - Aquilla	1984	5.00	\$292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
<b>Business-Type Activities</b>				
<i>OWDA Loans:</i>				
Bellwood Sewer	1998	3.50	\$1,011,762	2020
Valley View	1998	3.50	3,574,826	2021
Auburn Corners	1999	3.50	2,077,654	2022
County Water Tower	1999	3.52	304,146	2020
Water Treatment Plant	2000	4.16	742,174	2021
McFarland Treatment Plant	2004	1.67	2,731,591	2026
Waterline Installation	2006	5.09	560,000	2026
Hunting Valley	2007	3.62	577,103	2027
Infirmity Creek Waste Water Treatment Plant	2012	2.30	1,195,639	2032
Troy Oaks Waste Water Treatment Plant	2016	2.33	635,297	2037
Russell Park Waste Water Treatment Plant	2016	2.33	315,535	2037
Bainbridge Trunk Main Relocation	2017	2.13	397,878	2038

(continued)

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

### Business-Type Activities (continued)

#### Revenue Bonds:

Sanitary Sewer Improvement	2014	2.50 %	\$958,000	2054
Sanitary Sewer Refunding	2014	2.50	859,000	2054
Sanitary Sewer	2009	4.38	3,400,000	2049
Burton Lakes	1985	5.00	232,000	2021

#### OPWC Loans:

Valley View	2000	0.00	525,000	2019
McFarland Creek	2011	0.00	569,380	2031
Opalocka Waste Water Treatment Plant	2012	0.00	208,020	2032

Changes in the County's long-term obligations during the year ended December 31, 2018, consist of the following:

	Outstanding 12/31/17	Additions	Reductions	Outstanding 12/31/18	Amounts Due in One Year
<b>Governmental Activities:</b>					
<b>General Obligation Bonds:</b>					
Human Services Building Improvements	\$130,000	\$0	\$65,000	\$65,000	\$65,000
<b>Special Assessment Bonds:</b>					
Sanitary Sewer - Aquilla	46,200	0	7,700	38,500	7,700
Sanitary Sewer - Aquilla	924	0	154	770	154
Sanitary Sewer - Chagrin Falls Park	351,332	0	13,302	338,030	14,001
<i>Total Special Assessment Bonds</i>	<u>398,456</u>	<u>0</u>	<u>21,156</u>	<u>377,300</u>	<u>21,855</u>
<b>Other Long-Term Obligations:</b>					
Local Government Innovation Loan	251,203	0	45,000	206,203	45,000
Capital Lease	38,648	0	9,960	28,688	9,385
Compensated Absences	3,190,275	1,024,418	946,478	3,268,215	983,558
<i>Total Other Long-Term Obligations</i>	<u>3,480,126</u>	<u>1,024,418</u>	<u>1,001,438</u>	<u>3,503,106</u>	<u>1,037,943</u>
<b>Net Pension Liability:</b>					
OPERS	55,175,685	0	18,341,805	36,833,880	0
STRS	318,116	0	172,950	145,166	0
<i>Total Net Pension Liability</i>	<u>55,493,801</u>	<u>0</u>	<u>18,514,755</u>	<u>36,979,046</u>	<u>0</u>
<b>Net OPEB Liability:</b>					
OPERS	24,207,565	916,556	0	25,124,121	0
STRS	52,249	0	52,249	0	0
<i>Total Net OPEB Liability</i>	<u>24,259,814</u>	<u>916,556</u>	<u>52,249</u>	<u>25,124,121</u>	<u>0</u>
<i>Total Governmental Activities</i>	<u>\$83,762,197</u>	<u>\$1,940,974</u>	<u>\$19,654,598</u>	<u>\$66,048,573</u>	<u>\$1,124,798</u>

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

	Outstanding 12/31/17	Additions	Reductions	Outstanding 12/31/18	Amounts Due in One Year
<b>Business Type Activities:</b>					
<b>OWDA Loans:</b>					
Bellwood Sewer	\$143,189	\$0	\$70,353	\$72,836	\$72,836
Valley View	793,099	0	255,248	537,851	264,260
Auburn Corners	612,801	0	145,321	467,480	150,452
County Water Tower	52,421	0	20,421	32,000	21,147
Water Treatment Plant	161,757	0	51,714	110,043	53,889
McFarland Treatment Plant	3,749,060	0	441,813	3,307,247	449,222
Waterline Installation	199,043	0	19,250	179,793	20,242
Hunting Valley	323,820	0	29,127	294,693	30,190
Infirmary Creek Waste Water Treatment Plant	919,304	0	54,084	865,220	55,336
Troy Oaks Waste Water Treatment Plant	667,120	0	26,798	640,322	0
Russell Park Waste Water Treatment Plant	1,509,651	63,545	68,888	1,504,308	0
Bainbridge Trunk Main Relocation	1,391	129,403	8,033	122,761	0
<i>Total OWDA Loans</i>	<u>9,132,656</u>	<u>192,948</u>	<u>1,191,050</u>	<u>8,134,554</u>	<u>1,117,574</u>
<b>Revenue Bonds:</b>					
Sanitary Sewer Improvement	915,000	0	15,300	899,700	15,700
Sanitary Sewer Refunding	820,500	0	13,700	806,800	14,100
Sanitary Sewer	1,785,000	0	25,000	1,760,000	30,000
Burton Lakes	49,000	0	12,000	37,000	12,000
<i>Total Revenue Bonds</i>	<u>3,569,500</u>	<u>0</u>	<u>66,000</u>	<u>3,503,500</u>	<u>71,800</u>
<b>OPWC Loans:</b>					
Valley View	52,502	0	26,250	26,252	26,252
McFarland Creek	370,097	0	28,469	341,628	28,469
Opalocka Waste Water Treatment Plant	225,000	0	15,000	210,000	15,000
<i>Total OPWC Loans</i>	<u>647,599</u>	<u>0</u>	<u>69,719</u>	<u>577,880</u>	<u>69,721</u>
<b>Other Long-Term Obligations:</b>					
Compensated Absences	165,863	40,285	52,807	153,341	62,015
<b>Net Pension Liability:</b>					
OPERS	3,323,836	0	1,131,344	2,192,492	0
<b>Net OPEB Liability:</b>					
OPERS	1,458,287	37,196	0	1,495,483	0
<i>Total Business-Type Activities</i>	<u>\$18,297,741</u>	<u>\$270,429</u>	<u>\$2,510,920</u>	<u>\$16,057,250</u>	<u>\$1,321,110</u>

The general obligation and special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners in the debt service fund. In the event that a property owner would fail to pay the assessment, the County would make payment.

The Revenue Bonds will be paid from charges for services revenue in the enterprise funds. The OWDA and OPWC loans will be paid from charges for services revenue in the enterprise funds.

Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid. These funds include general fund, aging, care and custody, CASA, children's services levy, child support enforcement, law library resources, community development programs, motor vehicle license, county home, court technology, juvenile court special projects, prosecutor delinquent tax collector, treasurer delinquent tax collector, dog and kennel, 911 programs, 800 system communication,

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2018

public assistance, mental health, developmental disabilities, real estate assessment, transportation and violence prevention special revenue funds and water resources and water district enterprise funds. Capital Leases will be paid from the general fund and the motor vehicle license special revenue fund. There is no repayment schedule for the net pension liability. However, employer pension contributions are made from the following funds: general fund, aging, care and custody, CASA, intensive supervision, children's services levy, child support enforcement, law library resources, community development programs, motor vehicle license, county home, court technology, juvenile court special projects, probate court special projects, prosecutor delinquent tax collector, treasurer delinquent tax collector, dog and kennel, 911 programs, pre-sentence investigation, 800 system communication, public assistance, mental health, developmental disabilities, real estate assessment, transportation, pretrial release, common pleas mediation, concealed handgun, DARE grant, and violence prevention special revenue funds and water resources enterprise fund. For additional information related to the net pension and net OPEB liabilities see Note 18 and 19.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2018, are as follows:

### Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		Local Government Innovation Loan
	Principal	Interest	Principal	Interest	Principal
2019	\$65,000	\$2,938	\$21,855	\$19,736	\$45,000
2020	0	0	22,590	18,603	45,000
2021	0	0	23,363	17,432	45,000
2022	0	0	24,178	16,219	71,203
2023	0	0	25,035	14,965	0
2024 - 2028	0	0	100,419	58,318	0
2029 - 2033	0	0	129,696	29,041	0
2034	0	0	30,164	1,583	0
Total	<u>\$65,000</u>	<u>\$2,938</u>	<u>\$377,300</u>	<u>\$175,897</u>	<u>\$206,203</u>

### Business-Type Activities

	OWDA Loans		Revenue Bonds		OPWC Loan
	Principal	Interest	Principal	Interest	
2019	\$1,117,574	\$122,762	\$71,800	\$122,606	\$69,721
2020	1,062,311	95,559	72,500	119,949	43,469
2021	738,422	72,264	74,300	117,274	43,469
2022	588,625	57,406	62,000	114,529	43,469
2023	600,355	45,935	67,800	112,416	43,469
2024 - 2028	1,509,315	82,227	362,100	526,156	217,345
2029 - 2033	250,561	11,658	435,300	458,042	116,938
2034 - 2038	0	0	516,700	375,939	0
2039 - 2043	0	0	611,700	277,014	0
2044 - 2048	0	0	730,100	158,642	0
2049 - 2053	0	0	428,500	39,354	0
2054	0	0	70,700	1,768	0
Total	<u>\$5,867,163</u>	<u>\$487,811</u>	<u>\$3,503,500</u>	<u>\$2,423,689</u>	<u>\$577,880</u>

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

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The County has entered into a contractual agreement for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of the agreement, 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. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the Troy Oaks Waste Water Treatment plant loan is \$640,322.

The County has entered into a contractual agreement for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of the agreement, 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. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the Russell Park Waste Water Treatment plant loan is \$1,504,308.

The County has entered into a contractual agreement for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of the agreement, 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. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the Bainbridge Trunk Main Relocation loan is \$122,761.

The County has pledged future water resources revenues to repay Revenue Bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2054. Annual principal and interest payments on the water resources debt are expected to require 100 percent of net revenues and 100 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$12,860,043. Principal and interest paid for the current year were \$1,657,421, total net revenues were \$1,916,542 and total revenues were \$7,065,268.

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 one 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 1/2 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 1/2 percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2018, are an overall debt margin of \$75,630,463; and an unvoted debt margin of \$29,415,360.

The County has issued three issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$105,915,000 at December 31, 2018, for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely for the County's debt presentation. There has not been any condition of default under the bonds or the related financing documents.

## **Note 22. Capital Leases**

The County has entered into five interest free leases for copiers. These lease obligations meet the criteria of a capital lease and has been recorded on the government-wide statements. The original amounts capitalized for the capital leases and the book value as of December 31, 2018, was \$28,386.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

The following is a schedule of the future minimum lease payments required under the capital lease and present value of the minimum lease payments as of December 31, 2018:

	Governmental Activities
2019	\$9,385
2020	8,580
2021	8,580
2022	2,143
Total Minimum Lease Payments	28,688
Less Amount Representing Interest	0
Present Value of Lease Payments	<u>\$28,688</u>

### **Note 23. Risk Management**

#### ***Primary Government***

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. The County contracts with CORSA (County Risk Sharing Authority) for all property and liability coverage including automobiles, equipment breakdown, crime, direct physical loss or damage and direct physical loss or damage. The Travelers Insurance Company insures boilers.

Limits of liability for each occurrence are \$1,000,000 with a deductible of \$2,500. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant change in coverage from the prior year.

For Workers' Compensation purposes, the County implemented a charge back program that charges each department based on both claims experience and payroll. With charge back, the proportionate amount of contributions are charged to departments with claims affecting the County's premium. Implementation of the charge back program began with the 2009 budget with a planned phase-in over four successive years at increasing increments of 25 percent each year, and continuing thereafter. The charge back is fully operational.

To further achieve lower Workers' Compensation rates, the County has participated in the BWC Premium Discount Plus program and the Safety Council rebate program to obtain discounts and rebates that are applied against our Workers' Compensation premium.

### **Note 24. Related Organizations**

#### ***Geauga County Public Library***

The County appoints 4 of the 7 members of the governing board of the Library in accordance with Ohio Revised Code 3375.22, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2018.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2018*

### ***Geauga County Park District***

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. The District did not receive any funding from the County during 2018.

## **Note 25. Significant Commitments**

### ***Contractual Commitments***

As of December 31, 2018, the County had the following contractual construction commitments outstanding:

<u>Project</u>	<u>Project Amount</u>	<u>Amount Paid to Date</u>	<u>Remaining on Project</u>
Bainbridge Trunk Line Realignment	\$1,200,000	\$573,473	\$626,527
Troy Oaks WWTP	695,213	660,383	34,830
	<u>\$1,895,213</u>	<u>\$1,233,856</u>	<u>\$661,357</u>

Remaining commitment amounts were encumbered at year end.

### ***Encumbrances***

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At the year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

<b>Governmental Funds:</b>		<b>Proprietary Funds:</b>	
General	\$970,253	Water Resources	\$301,709
Developmental Disabilities	389,164	Water District	79,818
Other Governmental Funds	<u>2,838,446</u>	Storm Water	<u>2,044</u>
Total Governmental Funds	<u>\$4,197,863</u>	Total Proprietary Funds	<u>\$383,571</u>

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## **Required Supplementary Information**

# Geauga County, Ohio

*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Five Years (1) \**

	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	0.24876479%	0.25761296%	0.25196776%	0.25295952%
County's Proportionate Share of the Net Pension Liability	\$39,026,372	\$58,499,521	\$43,643,992	\$30,509,746
County's Covered Payroll	\$31,163,282	\$31,825,157	\$31,249,550	\$29,859,225
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	125.23%	183.82%	139.66%	102.18%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%	86.45%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

\*Amounts presented for each year determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

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2014

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0.25295952%

\$29,820,632

\$25,741,904

115.84%

86.36%

## Geauga County, Ohio

*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Asset*  
*Ohio Public Employees Retirement System - Combined Plan*  
*2018 (1) \**

	2018
County's Proportion of the Net Pension Asset	0.20564251%
County's Proportionate Share of the Net Pension Asset	\$279,946
County's Covered Payroll	\$823,108
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-34.01%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

\*Amounts presented for each year determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

## Geauga County, Ohio

*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net OPEB Liability*  
*Ohio Public Employees Retirement System - OPEB Plan*  
*Last Two Years (1)\**

	2018	2017
County's Proportion of the Net OPEB Liability	0.24513270%	0.25410880%
County's Proportionate Share of the Net OPEB Liability	\$26,619,604	\$25,957,509
County's Covered Payroll	\$33,026,573	\$31,825,157
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	80.60%	81.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

\*Amounts presented for each year determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

# Geauga County, Ohio

*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*State Teachers Retirement System of Ohio*  
*Last Six Fiscal Years (1) \**

	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	0.00066021%	0.00133914%	0.00343868%	0.00423359%
County's Proportionate Share of the Net Pension Liability	\$145,166	\$318,116	\$1,151,030	\$1,170,040
County's Covered Payroll	\$75,055	\$82,700	\$230,164	\$454,886
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	193.41%	384.66%	500.09%	257.22%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	66.80%	72.10%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

\*Amounts presented for each fiscal year were determined as of the County's measurement date which is June 30th.

See accompanying notes to the required supplementary information

2014	2013
0.00494339%	0.00494339%
\$1,202,403	\$1,432,295
\$449,123	\$513,508
267.72%	278.92%
74.70%	69.30%

## Geauga County, Ohio

*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net OPEB Liability*  
*State Teachers Retirement System of Ohio*  
*Last Two Fiscal Years (1)\**

	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00066021%	0.00133914%
County's Proportionate Share of the Net OPEB (Asset) Liability	(\$10,608)	\$52,249
County's Covered Payroll	\$75,055	\$82,700
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.13%	63.18%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	176.00%	47.10%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

\*Amounts presented for each year were determined as of the County's measurement date which is June 30th.

See accompanying notes to required supplementary information.



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# Geauga County, Ohio

*Required Supplementary Information  
Schedule of County Contributions  
Ohio Public Employees Retirement System  
Last Six Years (1)*

	2018	2017	2016	2015
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$4,654,794	\$4,232,686	\$4,006,703	\$3,749,946
Contributions in Relation to the Contractually Required Contribution	<u>(4,654,794)</u>	<u>(4,232,686)</u>	<u>(4,006,703)</u>	<u>(3,749,946)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$31,934,212	\$31,163,282	\$31,825,157	\$31,249,550
Pension Contributions as a Percentage of Covered Payroll	<u>14.58%</u>	<u>13.58%</u>	<u>12.59%</u>	<u>12.00%</u>
<b>Net Pension Liability - Combined Plan</b>				
Contractually Required Contribution (2)	\$119,758	\$107,004		
Contributions in Relation to the Contractually Required Contribution	<u>(119,758)</u>	<u>(107,004)</u>		
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>		
County Covered Payroll	\$855,414	\$823,108		
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>13.00%</u>		
<b>Net OPEB Liability - OPEB Plan (3)</b>				
Contractually Required Contribution	\$47,157	\$361,471		
Contributions in Relation to the Contractually Required Contribution	<u>(47,157)</u>	<u>(361,471)</u>		
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>		
County Covered Payroll (4)	\$33,585,358	\$33,026,573		
OPEB Contributions as a Percentage of Covered Payroll	<u>0.14%</u>	<u>1.09%</u>		

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

(2) Prior to 2017, combined plan is not available.

(3) Information prior to 2017 is not available.

(4) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information

<u>2014</u>	<u>2013</u>
\$3,583,107	\$3,346,447
<u>(3,583,107)</u>	<u>(3,346,447)</u>
<u>\$0</u>	<u>\$0</u>
\$29,859,225	\$25,741,904
<u>12.00%</u>	<u>13.00%</u>

# Geauga County, Ohio

*Required Supplementary Information  
Schedule of County Contributions  
State Teachers Retirement System of Ohio  
Last Ten Years*

	2018	2017	2016	2015
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$10,671	\$11,578	\$13,792	\$63,684
Contributions in Relation to the Contractually Required Contribution	(10,671)	(11,578)	(13,792)	(63,684)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$76,219	\$82,700	\$98,514	\$454,886
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability</b>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	0	0	0	0
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

(1) The County's Covered Payroll is the same for pension and OPEB.

See accompanying notes to the required supplementary information

2014	2013	2012	2011	2010	2009
\$60,670	\$66,756	\$76,087	\$126,865	\$105,805	\$160,469
(60,670)	(66,756)	(76,087)	(126,865)	(105,805)	(160,469)
\$0	\$0	\$0	\$0	\$0	\$0
\$449,123	\$513,508	\$585,285	\$975,885	\$813,885	\$1,234,377
13.51%	13.00%	13.00%	13.00%	13.00%	13.00%
\$2,208	\$5,135	\$5,853	\$9,759	\$8,139	\$12,344
(2,208)	(5,135)	(5,853)	(9,759)	(8,139)	(12,344)
\$0	\$0	\$0	\$0	\$0	\$0
0.49%	1.00%	1.00%	1.00%	1.00%	1.00%

## Geauga County, Ohio

### *Notes to the Required Supplementary Information For the year ended December 31, 2018*

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#### **Changes in Assumptions – OPERS Pension**

Amounts reported beginning in 2017 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	2017	2016 and prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates 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.

#### **Changes in Assumptions – STRS Pension**

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented as follows:

## Geauga County, Ohio

### *Notes to the Required Supplementary Information For the year ended December 31, 2018*

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	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 commences on fifth anniversary of retirement date.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, 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 no set back from age 90 and above.

#### **Changes in Assumptions – OPERS OPEB**

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

#### **Changes in Assumptions – STRS OPEB**

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

#### **Changes in Benefit Terms – STRS OPEB**

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.



## Geauga County, Ohio

### Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2018*

The County reports its roads and bridges infrastructure assets using the modified approach. The following disclosures pertain to the condition assessment and budgeted versus actual expenditure in 2018 for the preservation of these assets.

The Geauga County Engineer administers a five year program for road and bridge repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition from visual observation, traffic volume, and traffic type. A general overall numerical rating ranging from 0 to 9 is assigned to sections of roadways as a result of the yearly visual observations, with 0 being the lowest ranking and 9 being the highest. It is the practice of the Geauga County Engineer's office to maintain at least eighty percent (80%) of the mileage of the County highway system at an appraisal rating of 5 or more. The most recent assessment found that one hundred percent (100%) of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating and an overall appraisal rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain bridges in the County where ninety-five percent (95%) of the structures have an overall bridge appraisal rating of 5 or more. The most recent assessment found that ninety-nine percent (99%) of the County bridges have a numerical rating of 5 or higher.

The general overall ratings for roads and ODOT sufficiency ratings for bridges are as follows:

Condition	Rating	Number of Bridges	Lane Miles
Failed	0		
Imminent Failure	1		
Critical	2		
Serious	3		
Poor	4	2	
Fair	5	6	19.9
Satisfactory	6	28	51.3
Good	7	32	34.8
Very Good	8	95	48.5
Excellent	9	24	81.2
Total		187	235.7

## Geauga County, Ohio

### Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2018*

The following summarizes the overall ratings as of December 31, 2018, 2017 and 2016:

Condition Assessment	2018		2017		2016	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	235.7	100%	235.7	100%	235.7	100%
Less than Fair	0	0%	0	0%	0	0%
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	185	99%	184	98%	183	98%
Less than Fair	2	1%	3	2%	4	2%

The following is a comparison of the County Budgeted and Actual expenditures for preservation of existing roads and bridges:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2018	\$11,392,684	\$10,485,805	\$906,879
2017	12,020,998	10,532,049	1,488,949
2016	11,176,010	10,320,405	855,605
2015	10,888,590	9,064,807	1,823,783
2014	10,480,464	8,674,683	1,805,781
2013	10,896,840	9,904,933	991,907
2012	11,446,068	9,438,797	2,007,271

# Combining and Individual Fund Statements and Schedules

## Combining Statements – Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

***Real Estate Assessment*** – To account for and report State mandated County-wide real estate reappraisals funded by charges to the political subdivisions located within the County.

***Delinquent Tax Collector*** – To account for and report five percent of all certified delinquent real estate taxes and assessments used for collecting on delinquent accounts.

***Prosecutor Delinquent Tax Collector*** – To account for and report the prosecutor's portion of five percent of all certified delinquent real estate taxes and assessments used for collecting on delinquent accounts.

***Treasurer Delinquent Tax Collector*** – To account for and report the treasurer's portion of five percent of all certified delinquent real estate taxes and assessments used for collecting on delinquent accounts.

***Community Development Administration*** – To account for and report federal grant revenue expended for administrative costs of the community development grant program. To account for initial loans made by the County to local businesses and the subsequent repayment of these loans.

***Escrow Interest*** – To account for and report interest earned on real estate taxes held in escrow.

***Bicentennial*** – To account for and report donations received to fund the bicentennial celebration.

***Court Appointed Special Advocacy (CASA)*** – To account for and report grant monies expended for the appointment of Special Court Advocates for juveniles.

***Intensive Supervision*** – To account for and report grants from the Ohio Department of Correction for local probation programs.

***Care and Custody*** – To account for and report State grant monies expended for the care of delinquent juveniles.

***Court Technology*** – To account for and report reimbursements of employees personal use of cell phones expended to upgrade the Courts Computer systems.

***Juvenile Recovery*** – To account for and report monies received from juveniles and adults for probation and other court services.

***Juvenile Court Special Projects*** – To account for and report monies received from juvenile court services to be used for juvenile court projects.

***Probate Court Special Projects*** – To account for and report monies received from adult probation court services to be used for special probate court projects.

***Probate Court Conduct of Business*** – To account for and report monies received from probate court fees to be used for the conduct of the business of the probate court.

(continued)

## **Combining Statements – Nonmajor Governmental Funds (continued)**

### ***Nonmajor Special Revenue Funds – continued***

***Juvenile Interlock and Alcohol*** – To account for and report fines collected from offenders used to pay for continuous juvenile alcohol monitoring.

***Common Pleas Indigent Driver*** – To account for and report DUI fines used for educational programs.

***Common Pleas Mediation*** – To account for and report court fees expended for mediation services in Common Pleas Court.

***Probation Services*** – To account for and report fees collected from offenders expended for probation services.

***911 Program*** – To account for and report the one-quarter percent sales tax approved by County residents in 1993 to provide a 911 emergency phone system for the County.

***Pre-Sentence Investigation Reporting*** – To account for and report State grant monies expended for pre-sentence investigations.

***800 System Communication*** – To account for and report monies received from the Cleveland Electric Illuminating Company due to the County's close proximity to CEI's nuclear power plant. The County receives monies from CEI to fund an emergency preparedness program.

***Motor Vehicle License*** – To account for and report revenue derived from the motor vehicle license tax, gasoline taxes and interest revenue. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs. To account for interest earned on real estate taxes held in escrow.

***Ditch Maintenance*** – To account for and report special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches within the County.

***Dog and Kennel*** – To account for and report the dog warden's operations, financed by the sale of dog tags and fine collections.

***EPA Water Pollution*** – To account for and report federal grants that have been expended to comply with the federal clean water act.

***Mental Health*** – To account for and report a County-wide property tax levy and State grants expended for the cost of contracts with local mental health agencies that provide services to the public at large.

***Children's Services Levy*** – To account for and report a County-wide property tax levy and State grants expended for the support and placement of children.

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

***Transportation Administration*** – To account for and report a reimbursable State grant that is expended for administrative costs of the busing system in the County.

***Aging*** – To account for and report federal grants expended for various programs assisting the senior citizens within the County.

***County Home*** – To account for and report collection of fees from residents' families for the operations of the County home.

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

**Public Assistance** – To account for and report federal, state and local revenues used to provide public assistance to general relief recipients.

**Farmland Preservation** – To account for and report local monies set aside for Farmland Preservation.

**Municipal Road Tax** – To account for and report the portion of the permissive license tax that is retained by the County for road projects on major thoroughfares in the villages of the County.

**Law Library Resources** – To account for and report the intergovernmental revenue used for the operations of the County's Law Library.

**Board of Elections – Recount** – To account for and report collection of fees expended to cover the cost of a recount of votes of a precinct.

**Wetland Mitigation Bank** – To account for and report intergovernmental revenue used for the operation of a wetland mitigation bank.

**SMART Ohio Grant** – To account for and report intergovernmental revenue used for the support of the Smart Ohio Plan, a funding model developed to increase community corrections alternatives to prison.

**Targeted Community Alternatives to Prison Grant** – To account for and report intergovernmental revenue used for the support of the Targeted Alternatives to Prison Plan, a funding model developed to increase community corrections alternatives to prison.

**Other Public Safety Funds** – The following Special Revenue Funds operated by the County and subsidized in part by local, state and federal monies as well as miscellaneous sources were combined for reporting purposes due to the small amount of activity during the year:

**DARE Grant**

**Indigent Guardianship**

**Drug Law Enforcement**

**Commissary**

**Sheriff K-9 Unit**

**Law Enforcement Block Grant**

**Concealed Handgun**

**Violence Prevention**

**Education and Enforcement**

**Juvenile Indigent Drivers**

**Chardon Tower**

**Pretrial Release**

**Law Enforcement Assistance**

**Criminal Investigation**

**Workforce Investment Act** – To account for and report federal revenues used for job-training programs. This fund is included with the public assistance fund for GAAP reporting as they are similar in nature.

**County Recorder Micrographics** – To account for and report revenue expended for microfilming county records. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

**Certificate of Title** – To account for and report revenue derived from charges for services expended for subsidizing the operation of the Title department. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

**Election Revenue** – To account for and report revenue withheld for the payment of expenses related to the duties of the Board of Elections. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

(continued)

## **Combining Statements – Nonmajor Governmental Funds (continued)**

### ***Nonmajor Debt Service Fund***

***Debt Service*** – To account for and report the accumulation of resources that are restricted for the payment of general long-term debt principal, interest and related costs.

### ***Nonmajor Capital Projects Funds***

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds. Following is a description of the County's nonmajor capital projects funds:

***Construction*** – To account for and report note proceeds, grants, and transfers used to purchase or construct County buildings.

***Computerization*** – To account for and report the fee monies received by the courts which are expended for computer equipment and updates to equipment used by the County court system.

***Road and Bridge*** – To account for and report a voted tax levy that is expended for repair and reconstruction of County roads.

***Permanent Improvement*** – To account for and report note proceeds and transfers expended for equipment or renovation of County buildings.

***Water Construction*** – To account for and report the construction of water enterprise system assets being financed by special assessment debt.

***HUD Housing/Community Development Block Grant (CDBG)*** – To account for and report a federal grant that is expended on major construction projects and to account for recapture of HUD Funds through CDBG and HUD HOUSING HOME programs.

***Transportation Capital Grant*** – To account for and report the transportation grant monies which are expended for equipment and buildings used by the County transportation system.

***Courthouse Donations*** – To account for and report monies donated for upkeep and improvement of the Courthouse.

# Geauga County, Ohio

## Combining Balance Sheet Nonmajor Governmental Funds December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19,843,058	\$1,173,792	\$3,767,049	\$24,783,899
Cash and Cash Equivalents:				
In Segregated Accounts	1,040	0	0	1,040
Materials and Supplies Inventory	71,597	0	0	71,597
Accounts Receivable	78,381	0	9,066	87,447
Interfund Receivable	17,227	0	0	17,227
Intergovernmental Receivable	5,227,471	0	649,312	5,876,783
Prepaid Items	142,371	0	0	142,371
Property Taxes Receivable	9,854,475	0	3,107,600	12,962,075
Special Assessments Receivable	0	568,561	0	568,561
Loans Receivable	1,770,126	0	0	1,770,126
<i>Total Assets</i>	<u>\$37,005,746</u>	<u>\$1,742,353</u>	<u>\$7,533,027</u>	<u>\$46,281,126</u>
<b>Liabilities</b>				
Accounts Payable	\$366,008	\$0	\$570	\$366,578
Accrued Wages	440,515	0	0	440,515
Contracts Payable	669,797	0	328,482	998,279
Intergovernmental Payable	297,075	0	1	297,076
Matured Compensated Absences Payable	4,499	0	0	4,499
Interfund Payable	50,252	0	2,716	52,968
<i>Total Liabilities</i>	<u>1,828,146</u>	<u>0</u>	<u>331,769</u>	<u>2,159,915</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	9,376,575	0	2,956,895	12,333,470
Unavailable Revenue	4,605,039	568,561	335,080	5,508,680
<i>Total Deferred Inflows of Resources</i>	<u>13,981,614</u>	<u>568,561</u>	<u>3,291,975</u>	<u>17,842,150</u>
<b>Fund Balances</b>				
Nonspendable	213,968	0	0	213,968
Restricted	20,440,814	1,173,792	1,637,654	23,252,260
Committed	541,411	0	2,271,629	2,813,040
Unassigned (Deficit)	(207)	0	0	(207)
<i>Total Fund Balances</i>	<u>21,195,986</u>	<u>1,173,792</u>	<u>3,909,283</u>	<u>26,279,061</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$37,005,746</u>	<u>\$1,742,353</u>	<u>\$7,533,027</u>	<u>\$46,281,126</u>



# Geauga County, Ohio

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$9,510,552	\$0	\$3,012,016	\$12,522,568
Sales Tax	676,000	0	0	676,000
Permissive Motor Vehicle License Tax	540,316	0	0	540,316
Charges for Services	2,840,425	0	6,524	2,846,949
Licenses and Permits	380,488	0	0	380,488
Fines and Forfeitures	185,544	0	155,382	340,926
Intergovernmental	17,345,006	0	1,765,543	19,110,549
Special Assessments	0	159,805	0	159,805
Interest	31,795	0	14,674	46,469
Rentals	129,518	0	0	129,518
Contributions and Donations	308,707	0	0	308,707
Other	1,937,665	0	44,646	1,982,311
<b>Total Revenues</b>	<b>33,886,016</b>	<b>159,805</b>	<b>4,998,785</b>	<b>39,044,606</b>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,246,409	531	0	2,246,940
Judicial	1,112,078	0	0	1,112,078
Public Safety	2,222,284	0	0	2,222,284
Public Works	7,780,776	0	0	7,780,776
Health	5,630,293	0	0	5,630,293
Human Services	14,844,472	0	0	14,844,472
Capital Outlay	0	0	4,585,577	4,585,577
Debt Service:				
Principal Retirement	8,580	131,156	0	139,736
Interest and Fiscal Charges	0	27,802	0	27,802
<b>Total Expenditures</b>	<b>33,844,892</b>	<b>159,489</b>	<b>4,585,577</b>	<b>38,589,958</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>41,124</b>	<b>316</b>	<b>413,208</b>	<b>454,648</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,680,846	115,876	418,592	3,215,314
Transfers Out	(72,386)	0	(800,924)	(873,310)
<b>Total Other Financing Sources (Uses)</b>	<b>2,608,460</b>	<b>115,876</b>	<b>(382,332)</b>	<b>2,342,004</b>
<b>Net Change in Fund Balances</b>	<b>2,649,584</b>	<b>116,192</b>	<b>30,876</b>	<b>2,796,652</b>
<b>Fund Balances Beginning of Year</b>	<b>18,546,402</b>	<b>1,057,600</b>	<b>3,878,407</b>	<b>23,482,409</b>
<b>Fund Balances End of Year</b>	<b>\$21,195,986</b>	<b>\$1,173,792</b>	<b>\$3,909,283</b>	<b>\$26,279,061</b>

# Geauga County, Ohio

## Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2018

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,113,836	\$24,807	\$464,768	\$348,042
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	2,791	0	0	0
Accounts Receivable	0	0	0	847
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	1,842	0	282	192
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$1,118,469</u>	<u>\$24,807</u>	<u>\$465,050</u>	<u>\$349,081</u>
<b>Liabilities</b>				
Accounts Payable	\$2,765	\$0	\$866	\$384
Accrued Wages	33,195	0	1,020	4,562
Contracts Payable	16,139	0	0	0
Intergovernmental Payable	13,671	0	214	1,720
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>65,770</u>	<u>0</u>	<u>2,100</u>	<u>6,666</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	4,633	0	282	192
Restricted	1,048,066	24,807	462,668	342,223
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>1,052,699</u>	<u>24,807</u>	<u>462,950</u>	<u>342,415</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,118,469</u>	<u>\$24,807</u>	<u>\$465,050</u>	<u>\$349,081</u>

Community Development Administration	Escrow Interest	CASA	Intensive Supervision	Care and Custody
\$1,824,178	\$83,503	\$46,962	\$19,404	\$136,145
0	0	0	0	0
615	0	979	0	0
0	0	0	0	0
0	0	0	0	0
0	0	17,944	0	0
244	0	325	125	174
0	0	0	0	0
1,770,126	0	0	0	0
<u>\$3,595,163</u>	<u>\$83,503</u>	<u>\$66,210</u>	<u>\$19,529</u>	<u>\$136,319</u>
\$145	\$0	\$170	\$0	\$0
4,457	0	6,777	1,951	4,629
21,319	0	483	0	3,174
1,813	0	2,851	821	1,573
0	0	0	0	0
0	0	90	0	0
<u>27,734</u>	<u>0</u>	<u>10,371</u>	<u>2,772</u>	<u>9,376</u>
0	0	0	0	0
0	0	15,711	0	0
<u>0</u>	<u>0</u>	<u>15,711</u>	<u>0</u>	<u>0</u>
859	0	1,304	125	174
3,566,570	83,503	38,824	16,632	126,769
0	0	0	0	0
0	0	0	0	0
<u>3,567,429</u>	<u>83,503</u>	<u>40,128</u>	<u>16,757</u>	<u>126,943</u>
<u>\$3,595,163</u>	<u>\$83,503</u>	<u>\$66,210</u>	<u>\$19,529</u>	<u>\$136,319</u>

(continued)

# Geauga County, Ohio

## Combining Balance Sheet Nonmajor Special Revenue Funds (continued) December 31, 2018

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$32,751	\$2,872	\$1,567	\$75,122
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	376	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$33,127</u>	<u>\$2,872</u>	<u>\$1,567</u>	<u>\$75,122</u>
<b>Liabilities</b>				
Accounts Payable	\$9,327	\$0	\$62	\$0
Accrued Wages	6,107	0	0	0
Contracts Payable	0	770	0	0
Intergovernmental Payable	2,565	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>17,999</u>	<u>770</u>	<u>62</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	376	0	0	0
Restricted	14,752	2,102	1,505	75,122
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>15,128</u>	<u>2,102</u>	<u>1,505</u>	<u>75,122</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$33,127</u>	<u>\$2,872</u>	<u>\$1,567</u>	<u>\$75,122</u>

Probate Court Conduct of Business	Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting
\$16,249	\$944	\$450	\$140,425	\$59,377	\$439,518	\$4,514
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	5,581	1,688	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	62	0	4,622	55
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$16,249</u>	<u>\$944</u>	<u>\$450</u>	<u>\$146,068</u>	<u>\$61,065</u>	<u>\$444,140</u>	<u>\$4,569</u>
\$0	\$0	\$0	\$0	\$0	\$5,724	\$0
0	0	0	0	0	17,742	859
0	0	0	0	0	124	0
0	0	0	2	0	7,804	362
0	0	0	0	0	0	0
0	0	0	0	0	0	3,500
<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>31,394</u>	<u>4,721</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	62	0	4,622	55
16,249	944	450	146,004	61,065	408,124	0
0	0	0	0	0	0	0
0	0	0	0	0	0	(207)
<u>16,249</u>	<u>944</u>	<u>450</u>	<u>146,066</u>	<u>61,065</u>	<u>412,746</u>	<u>(152)</u>
<u>\$16,249</u>	<u>\$944</u>	<u>\$450</u>	<u>\$146,068</u>	<u>\$61,065</u>	<u>\$444,140</u>	<u>\$4,569</u>

(continued)

# Geauga County, Ohio

## Combining Balance Sheet Nonmajor Special Revenue Funds (continued) December 31, 2018

	800 System Communication	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$227,365	\$1,095,272	\$9,219	\$241,464
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	2,954	0	12,874
Accounts Receivable	6,113	4,814	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	3,482,104	0	0
Prepaid Items	675	34,592	0	253
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$234,153</u>	<u>\$4,619,736</u>	<u>\$9,219</u>	<u>\$254,591</u>
<b>Liabilities</b>				
Accounts Payable	\$4,521	\$150,164	\$0	\$1,977
Accrued Wages	2,102	108,363	0	5,832
Contracts Payable	9,974	130,236	0	18
Intergovernmental Payable	5,346	46,112	0	2,488
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>21,943</u>	<u>434,875</u>	<u>0</u>	<u>10,315</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	2,847,289	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>2,847,289</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	675	37,546	0	13,127
Restricted	0	1,300,026	9,219	231,149
Committed	211,535	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>212,210</u>	<u>1,337,572</u>	<u>9,219</u>	<u>244,276</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$234,153</u>	<u>\$4,619,736</u>	<u>\$9,219</u>	<u>\$254,591</u>

<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$1,746	\$3,568,960	\$3,687,977	\$808,693	\$91,191	\$2,452,035
0	0	0	0	0	0
0	6,967	0	0	28,843	13,461
0	4,577	0	23,366	1,427	1,508
0	0	0	0	14,707	2,520
0	476,153	594,088	38,378	52,275	187,926
0	509	640	10,380	1,758	15,264
0	3,419,731	3,584,966	0	0	2,849,778
0	0	0	0	0	0
<u>\$1,746</u>	<u>\$7,476,897</u>	<u>\$7,867,671</u>	<u>\$880,817</u>	<u>\$190,201</u>	<u>\$5,522,492</u>
\$0	\$2,747	\$43,078	\$73	\$3,895	\$45,716
0	12,981	1,303	16,679	29,737	54,186
0	93,783	166,336	114	7,206	93,429
0	35,809	14,065	7,159	13,608	27,686
0	0	0	0	0	68
0	0	0	0	32,045	14,617
0	145,320	224,782	24,025	86,491	235,702
0	3,253,889	3,411,110	0	0	2,711,576
0	578,511	625,480	38,378	0	325,666
0	3,832,400	4,036,590	38,378	0	3,037,242
0	7,476	640	10,380	30,601	28,725
1,746	3,491,701	3,605,659	808,034	73,109	2,220,823
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,746</u>	<u>3,499,177</u>	<u>3,606,299</u>	<u>818,414</u>	<u>103,710</u>	<u>2,249,548</u>
<u>\$1,746</u>	<u>\$7,476,897</u>	<u>\$7,867,671</u>	<u>\$880,817</u>	<u>\$190,201</u>	<u>\$5,522,492</u>

(continued)



# Geauga County, Ohio

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

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$20,241	\$1,131,653	\$14,966	\$566,405
Cash and Cash Equivalents				
In Segregated Accounts	0	1,040	0	0
Materials and Supplies Inventory	0	2,113	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	362,345	0	0
Prepaid Items	3,665	63,683	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$23,906</u>	<u>\$1,560,834</u>	<u>\$14,966</u>	<u>\$566,405</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$21,717	\$0	\$0
Accrued Wages	0	115,138	0	0
Contracts Payable	0	110,944	0	0
Intergovernmental Payable	222	99,808	0	0
Matured Compensated Absences Payable	0	4,431	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>222</u>	<u>352,038</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	157,746	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>157,746</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	3,665	65,796	0	0
Restricted	0	985,254	14,966	566,405
Committed	20,019	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>23,684</u>	<u>1,051,050</u>	<u>14,966</u>	<u>566,405</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$23,906</u>	<u>\$1,560,834</u>	<u>\$14,966</u>	<u>\$566,405</u>

Law Library Resources	Board of Elections - Recount	Wetland Mitigation Bank	Targeted Community Alternatives to Prison Grant	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$26,900	\$115	\$75,201	\$86,583	\$901,638	\$19,843,058
0	0	0	0	0	1,040
0	0	0	0	0	71,597
6,170	0	0	0	22,290	78,381
0	0	0	0	0	17,227
0	0	0	0	16,258	5,227,471
60	0	0	0	2,593	142,371
0	0	0	0	0	9,854,475
0	0	0	0	0	1,770,126
<u>\$33,130</u>	<u>\$115</u>	<u>\$75,201</u>	<u>\$86,583</u>	<u>\$942,779</u>	<u>\$37,005,746</u>
\$0	\$0	\$0	\$625	\$72,052	\$366,008
1,286	0	0	0	11,609	440,515
1,758	0	0	1,402	12,588	669,797
541	0	0	0	10,835	297,075
0	0	0	0	0	4,499
0	0	0	0	0	50,252
<u>3,585</u>	<u>0</u>	<u>0</u>	<u>2,027</u>	<u>107,084</u>	<u>1,828,146</u>
0	0	0	0	0	9,376,575
0	0	0	0	16,258	4,605,039
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,258</u>	<u>13,981,614</u>
60	0	0	0	2,593	213,968
29,485	115	75,201	84,556	506,987	20,440,814
0	0	0	0	309,857	541,411
0	0	0	0	0	(207)
<u>29,545</u>	<u>115</u>	<u>75,201</u>	<u>84,556</u>	<u>819,437</u>	<u>21,195,986</u>
<u>\$33,130</u>	<u>\$115</u>	<u>\$75,201</u>	<u>\$86,583</u>	<u>\$942,779</u>	<u>\$37,005,746</u>

# Geauga County, Ohio

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

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,530,340	0	119,330	130,098
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	2,734	0	1,462	18,832
<b>Total Revenues</b>	<b>1,533,074</b>	<b>0</b>	<b>120,792</b>	<b>148,930</b>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,496,658	0	114,514	157,681
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<b>Total Expenditures</b>	<b>1,496,658</b>	<b>0</b>	<b>114,514</b>	<b>157,681</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>36,416</b>	<b>0</b>	<b>6,278</b>	<b>(8,751)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	54,106	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>54,106</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>90,522</b>	<b>0</b>	<b>6,278</b>	<b>(8,751)</b>
<b>Fund Balances Beginning of Year</b>	<b>962,177</b>	<b>24,807</b>	<b>456,672</b>	<b>351,166</b>
<b>Fund Balances End of Year</b>	<b>\$1,052,699</b>	<b>\$24,807</b>	<b>\$462,950</b>	<b>\$342,415</b>

Community Development Administration	Escrow Interest	Bicentennial	CASA	Intensive Supervision	Care and Custody
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
542	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
24,800	0	0	288,726	46,821	207,075
14,545	1,725	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
192,709	0	0	4,150	0	0
232,596	1,725	0	292,876	46,821	207,075
258,678	0	648	0	0	0
0	0	0	292,431	54,734	213,533
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
258,678	0	648	292,431	54,734	213,533
(26,082)	1,725	(648)	445	(7,913)	(6,458)
160,454	0	0	0	0	0
0	0	0	0	0	0
160,454	0	0	0	0	0
134,372	1,725	(648)	445	(7,913)	(6,458)
3,433,057	81,778	648	39,683	24,670	133,401
\$3,567,429	\$83,503	\$0	\$40,128	\$16,757	\$126,943

(continued)

## Geauga County, Ohio

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds (continued) For the Year Ended December 31, 2018

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	13,370	48,349
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	4,268	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	978	0	0	0
<i>Total Revenues</i>	<u>978</u>	<u>4,268</u>	<u>13,370</u>	<u>48,349</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	377,364	11,457	14,396	39,377
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>377,364</u>	<u>11,457</u>	<u>14,396</u>	<u>39,377</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(376,386)</u>	<u>(7,189)</u>	<u>(1,026)</u>	<u>8,972</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	389,019	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>389,019</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	12,633	(7,189)	(1,026)	8,972
<i>Fund Balances Beginning of Year</i>	<u>2,495</u>	<u>9,291</u>	<u>2,531</u>	<u>66,150</u>
<i>Fund Balances End of Year</i>	<u><u>\$15,128</u></u>	<u><u>\$2,102</u></u>	<u><u>\$1,505</u></u>	<u><u>\$75,122</u></u>

Probate Court Conduct of Business	Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	676,000	0
0	0	0	0	0	0	0
16,249	0	0	97,237	16,642	0	0
0	0	0	0	0	0	0
0	0	200	0	0	0	0
0	0	0	0	0	0	19,516
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	7,360	177,273	0
16,249	0	200	97,237	24,002	853,273	19,516
0	0	0	0	0	0	0
0	0	0	25,649	0	0	0
0	0	0	0	0	954,150	25,859
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	25,649	0	954,150	25,859
16,249	0	200	71,588	24,002	(100,877)	(6,343)
0	0	0	0	0	420,000	0
0	0	0	0	0	0	0
0	0	0	0	0	420,000	0
16,249	0	200	71,588	24,002	319,123	(6,343)
0	944	250	74,478	37,063	93,623	6,191
\$16,249	\$944	\$450	\$146,066	\$61,065	\$412,746	(\$152)

(continued)

# Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds (continued)  
For the Year Ended December 31, 2018*

	800 System Communication	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	540,316	0	0
Charges for Services	0	19,523	0	9,904
Licenses and Permits	0	0	0	173,944
Fines and Forfeitures	0	53,212	0	12,140
Intergovernmental	0	6,498,482	0	0
Interest	0	15,525	0	0
Rentals	102,017	0	0	0
Contributions and Donations	0	0	0	96,840
Other	34,815	69,949	0	16,799
<i>Total Revenues</i>	<u>136,832</u>	<u>7,197,007</u>	<u>0</u>	<u>309,627</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	377,285	0	0	0
Public Works	0	7,530,776	0	0
Health	0	0	0	297,573
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	8,580	0	0
<i>Total Expenditures</i>	<u>377,285</u>	<u>7,539,356</u>	<u>0</u>	<u>297,573</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(240,453)</u>	<u>(342,349)</u>	<u>0</u>	<u>12,054</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	323,239	874,910	0	0
Transfers Out	0	(45,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>323,239</u>	<u>829,910</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>82,786</u>	<u>487,561</u>	<u>0</u>	<u>12,054</u>
<i>Fund Balances Beginning of Year</i>	<u>129,424</u>	<u>850,011</u>	<u>9,219</u>	<u>232,222</u>
<i>Fund Balances End of Year</i>	<u><u>\$212,210</u></u>	<u><u>\$1,337,572</u></u>	<u><u>\$9,219</u></u>	<u><u>\$244,276</u></u>

EPA Water Pollution	Mental Health	Children's Services Levy	Child Support Enforcement	Transportation Administration	Aging
\$0	\$3,299,151	\$3,462,133	\$0	\$0	\$2,749,268
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	314,322	339,088	48,882
0	0	0	0	0	0
0	0	0	0	0	0
0	2,066,496	1,646,041	624,827	968,241	625,714
0	0	0	0	0	0
0	27,501	0	0	0	0
0	0	10,630	0	0	185,996
0	304,935	575,479	7	107,199	95,004
0	5,698,083	5,694,283	939,156	1,414,528	3,704,864
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	5,332,720	0	0	0	0
0	0	4,789,802	985,195	1,497,981	3,750,067
0	0	0	0	0	0
0	5,332,720	4,789,802	985,195	1,497,981	3,750,067
0	365,363	904,481	(46,039)	(83,453)	(45,203)
0	0	0	21,511	0	0
0	0	0	0	0	0
0	0	0	21,511	0	0
0	365,363	904,481	(24,528)	(83,453)	(45,203)
1,746	3,133,814	2,701,818	842,942	187,163	2,294,751
\$1,746	\$3,499,177	\$3,606,299	\$818,414	\$103,710	\$2,249,548

(continued)



# Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds (continued)  
For the Year Ended December 31, 2018*

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	118,532	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	3,761,560	0	118,340
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	430	2,323	0	0
Other	80	0	0	0
<i>Total Revenues</i>	<u>119,042</u>	<u>3,763,883</u>	<u>0</u>	<u>118,340</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	250,000
Health	0	0	0	0
Human Services	429,980	3,391,447	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>429,980</u>	<u>3,391,447</u>	<u>0</u>	<u>250,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(310,938)</u>	<u>372,436</u>	<u>0</u>	<u>(131,660)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	274,660	94,070	0	0
Transfers Out	0	(27,386)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>274,660</u>	<u>66,684</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(36,278)</u>	<u>439,120</u>	<u>0</u>	<u>(131,660)</u>
<i>Fund Balances Beginning of Year</i>	<u>59,962</u>	<u>611,930</u>	<u>14,966</u>	<u>698,065</u>
<i>Fund Balances End of Year</i>	<u>\$23,684</u>	<u>\$1,051,050</u>	<u>\$14,966</u>	<u>\$566,405</u>

Law Library Resources	Board of Elections - Recount	Wetland Mitigation Bank	SMART Ohio Grant	Targeted Community Alternatives to Prison Grant	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$9,510,552
0	0	0	0	0	0	676,000
0	0	0	0	0	0	540,316
0	0	7,538	0	0	10,479	2,840,425
0	0	0	0	0	206,544	380,488
113,396	0	0	0	0	2,328	185,544
0	0	0	0	163,314	285,053	17,345,006
0	0	0	0	0	0	31,795
0	0	0	0	0	0	129,518
0	0	0	0	0	12,488	308,707
140	0	0	0	2,000	325,760	1,937,665
113,536	0	7,538	0	165,314	842,652	33,886,016
116,171	0	0	0	102,059	0	2,246,409
0	0	0	83,137	0	0	1,112,078
0	0	0	0	0	864,990	2,222,284
0	0	0	0	0	0	7,780,776
0	0	0	0	0	0	5,630,293
0	0	0	0	0	0	14,844,472
0	0	0	0	0	0	8,580
116,171	0	0	83,137	102,059	864,990	33,844,892
(2,635)	0	7,538	(83,137)	63,255	(22,338)	41,124
10,000	0	0	0	0	58,877	2,680,846
0	0	0	0	0	0	(72,386)
10,000	0	0	0	0	58,877	2,608,460
7,365	0	7,538	(83,137)	63,255	36,539	2,649,584
22,180	115	67,663	83,137	21,301	782,898	18,546,402
\$29,545	\$115	\$75,201	\$0	\$84,556	\$819,437	\$21,195,986

# Geauga County, Ohio

## Combining Balance Sheet Nonmajor Capital Projects Funds December 31, 2018

	Construction	Computerization	Road and Bridge	Permanent Improvement
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$747,830	\$668,001	\$324,027	\$1,340,439
Accounts Receivable	0	9,066	0	0
Intergovernmental Receivable	0	0	583,712	0
Property Taxes Receivable	0	0	3,107,600	0
<i>Total Assets</i>	<u>\$747,830</u>	<u>\$677,067</u>	<u>\$4,015,339</u>	<u>\$1,340,439</u>
<b>Liabilities</b>				
Accounts Payable	\$500	\$0	\$0	\$0
Contracts Payable	21,101	263	203,802	92,670
Intergovernmental Payable	1	0	0	0
Interfund Payable	2,520	196	0	0
<i>Total Liabilities</i>	<u>24,122</u>	<u>459</u>	<u>203,802</u>	<u>92,670</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	2,956,895	0
Unavailable Revenue	0	0	335,080	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>3,291,975</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	0	676,608	519,562	0
Committed	723,708	0	0	1,247,769
<i>Total Fund Balances</i>	<u>723,708</u>	<u>676,608</u>	<u>519,562</u>	<u>1,247,769</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$747,830</u>	<u>\$677,067</u>	<u>\$4,015,339</u>	<u>\$1,340,439</u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$300,152	\$167,138	\$10,595	\$208,867	\$3,767,049
0	0	0	0	9,066
0	65,600	0	0	649,312
0	0	0	0	3,107,600
<u>\$300,152</u>	<u>\$232,738</u>	<u>\$10,595</u>	<u>\$208,867</u>	<u>\$7,533,027</u>
\$0	\$70	\$0	\$0	\$570
0	0	0	10,646	328,482
0	0	0	0	1
0	0	0	0	2,716
0	70	0	10,646	331,769
0	0	0	0	2,956,895
0	0	0	0	335,080
0	0	0	0	3,291,975
0	232,668	10,595	198,221	1,637,654
300,152	0	0	0	2,271,629
300,152	232,668	10,595	198,221	3,909,283
<u>\$300,152</u>	<u>\$232,738</u>	<u>\$10,595</u>	<u>\$208,867</u>	<u>\$7,533,027</u>

## Geauga County, Ohio

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

	Construction	Computerization	Road and Bridge	Permanent Improvement
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$3,012,016	\$0
Charges for Services	0	6,524	0	0
Fines and Forfeitures	0	155,382	0	0
Intergovernmental	67,738	0	1,457,326	0
Interest	6,614	0	0	0
Other	0	0	0	17,945
<i>Total Revenues</i>	74,352	161,906	4,469,342	17,945
<b>Expenditures</b>				
Capital Outlay	263,498	110,677	3,697,101	247,478
<i>Excess of Revenues Over (Under) Expenditures</i>	(189,146)	51,229	772,241	(229,533)
<b>Other Financing Sources (Uses)</b>				
Transfers In	302,558	95,034	0	0
Transfers Out	0	0	(800,000)	0
<i>Total Other Financing Sources (Uses)</i>	302,558	95,034	(800,000)	0
<i>Net Change in Fund Balances</i>	113,412	146,263	(27,759)	(229,533)
<i>Fund Balances Beginning of Year</i>	610,296	530,345	547,321	1,477,302
<i>Fund Balances End of Year</i>	<u>\$723,708</u>	<u>\$676,608</u>	<u>\$519,562</u>	<u>\$1,247,769</u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$3,012,016
0	0	0	0	6,524
0	0	0	0	155,382
0	122,678	117,801	0	1,765,543
5,307	2,753	0	0	14,674
0	14,443	12,258	0	44,646
5,307	139,874	130,059	0	4,998,785
0	52,362	147,480	66,981	4,585,577
5,307	87,512	(17,421)	(66,981)	413,208
0	0	21,000	0	418,592
0	(924)	0	0	(800,924)
0	(924)	21,000	0	(382,332)
5,307	86,588	3,579	(66,981)	30,876
294,845	146,080	7,016	265,202	3,878,407
\$300,152	\$232,668	\$10,595	\$198,221	\$3,909,283

## Combining Statements – Fiduciary Funds

### *Agency Funds*

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds. The County's fiduciary funds are agency funds and are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

**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 Section 3709.31, Revised Code.

**Park Board** – The County Auditor is the fiscal officer for this separate governmental agency. The fund accounts for a tax levy, royalties and other revenue sources.

**Family First Council** – The County Auditor is the fiscal officer for the council which provides after school activities for multi-need juveniles.

**Emergency Management Agency** – To account for the fund controlled by Disaster Services, as established by Section 5915.07, Revised Code, for which the County Auditor is fiscal agent. Money is received from a federal grant to be used for maintaining an emergency management services department.

**Soil and Water** – To account for the funds and subfunds of the Soil and Water District, established under Chapter 1515, Revised Code, for which the County Auditor is the fiscal agent.

**Geauga/Trumbull Solid Waste District** – The County Auditor is the fiscal officer for this separate governmental district. Trumbull and Geauga Counties comprise the solid waste district.

**Alimony and Child Support** – To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

**Building Standards Assessment** – To account for the collection of a three percent fee on County building permits pursuant to section 3781.102 of the Revised Code.

**Court Agency** – To account for the following court activities not being reflected within the County's accounting system: 1. Clerk of Courts auto title fees, and legal (court related); 2. Probate court related receipts; 3. Juvenile court related receipts.

**Emergency Planning** – To account for funds used to implement a County-wide emergency plan for the handling of chemical or toxic material spills or fires, a State mandated program.

**Hotel/Motel Excise Tax** – To account for the collection of revenue from a three percent County imposed lodging tax. The revenue is received by the County who then disburses 99 percent to the Visitor's Bureau and one percent to the municipalities and townships not levying a hotel lodging tax.

**Ohio Elections Commission** – To account for monies which are collected whenever a levy or elected position is placed on the local ballot.

**Payroll** – To account for payroll taxes and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to other governmental units and private organizations.

**Sheriff's Civil** – To account for the activities of the County sheriff's civil account.

(continued)

## Combining Statements – Fiduciary Funds (continued)

### *Agency Funds (continued)*

**Undivided 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 district libraries and park districts.

**Undivided Local Government** – To account for the collection of shared revenues from the State of Ohio that represents a portion of State income taxes, State sales taxes and commercial activity taxes.

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

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

### **Other Agency Funds**

Law Enforcement Trust - Prosecutor

Law Library

Real Estate Tax Escrow

Telephone Rotary

Undivided Cigarette Tax

Undivided Intangible Tax

Undivided Manufactured Home Tax

Undivided Forfeited Land

Northeast Ohio Consortium Council of Governments

Public Defender Fees

Local Government Revenue

Manufactured Home Tax Escrow

Law Enforcement Trust - Sheriff

Over/Double

Sheriff's Inmate

Undivided Township Gas

Undivided Estate Tax

Recorder Escrow

Undivided Public Housing

Ohio Housing Trust

County Home Resident Trust

Sheriff Registry Fees

Maintenance and Paving Guarantee



# Geauga County, Ohio

## Combining Statement of Changes in Assets and Liabilities All Agency Funds For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Deletions	Ending Balance 12/31/2018
<b>District Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,752,412	\$2,350,582	\$2,081,234	\$3,021,760
Property Taxes Receivable	561,798	569,954	561,798	569,954
<b>Total Assets</b>	<b>\$3,314,210</b>	<b>\$2,920,536</b>	<b>\$2,643,032</b>	<b>\$3,591,714</b>
<b>Liabilities</b>				
Undistributed Monies	\$3,314,210	\$2,920,536	\$2,643,032	\$3,591,714
<b>Park Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,881,498	\$8,511,354	\$10,032,250	\$5,360,602
Cash and Cash Equivalents In Segregated Accounts	8,734	10,452	0	19,186
Property Taxes Receivable	6,078,421	6,172,115	6,078,421	6,172,115
<b>Total Assets</b>	<b>\$12,968,653</b>	<b>\$14,693,921</b>	<b>\$16,110,671</b>	<b>\$11,551,903</b>
<b>Liabilities</b>				
Undistributed Monies	\$12,968,653	\$14,693,921	\$16,110,671	\$11,551,903
<b>Family First Council</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$361,594	\$1,191,112	\$1,195,497	\$357,209
<b>Liabilities</b>				
Undistributed Monies	\$361,594	\$1,191,112	\$1,195,497	\$357,209
<b>Emergency Management Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$275,994	\$344,257	\$348,859	\$271,392
<b>Liabilities</b>				
Undistributed Monies	\$275,994	\$344,257	\$348,859	\$271,392

(continued)

# Geauga County, Ohio

## Combining Statement of Changes in Assets and Liabilities All Agency Funds (continued) For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Deletions	Ending Balance 12/31/2018
Soil and Water				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$142,635	\$473,181	\$472,099	\$143,717
<i>Liabilities</i>				
Undistributed Monies	\$142,635	\$473,181	\$472,099	\$143,717
Geauga/Trumbull Solid Waste District				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,748,882	\$1,934,129	\$1,357,169	\$5,325,842
<i>Liabilities</i>				
Undistributed Monies	\$4,748,882	\$1,934,129	\$1,357,169	\$5,325,842
Alimony and Child Support				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$8,797	\$0	\$3,150	\$5,647
<i>Liabilities</i>				
Due to Others	\$8,797	\$0	\$3,150	\$5,647
Building Standards Assessment				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$655	\$6,286	\$6,293	\$648
<i>Liabilities</i>				
Undistributed Monies	\$655	\$6,286	\$6,293	\$648

(continued)

# Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2018*

	Beginning Balance 1/1/2018	Additions	Deletions	Ending Balance 12/31/2018
<b>Court Agency</b>				
<i><b>Assets</b></i>				
Cash and Cash Equivalents In Segregated Accounts	\$905,509	\$0	\$237,605	\$667,904
<i><b>Liabilities</b></i>				
Undistributed Monies	\$905,509	\$0	\$237,605	\$667,904
 <b>Emergency Planning</b>				
<i><b>Assets</b></i>				
Equity in Pooled Cash and Cash Equivalents	\$26,121	\$20,979	\$25,819	\$21,281
<i><b>Liabilities</b></i>				
Due to Others	\$26,121	\$20,979	\$25,819	\$21,281
 <b>Hotel/Motel Excise Tax</b>				
<i><b>Assets</b></i>				
Equity in Pooled Cash and Cash Equivalents	\$10,776	\$66,077	\$66,821	\$10,032
<i><b>Liabilities</b></i>				
Intergovernmental Payable	\$10,776	\$66,077	\$66,821	\$10,032
 <b>Ohio Elections Commission</b>				
<i><b>Assets</b></i>				
Equity in Pooled Cash and Cash Equivalents	\$30	\$380	\$410	\$0
<i><b>Liabilities</b></i>				
Intergovernmental Payable	\$30	\$380	\$410	\$0

(continued)

# Geauga County, Ohio

## Combining Statement of Changes in Assets and Liabilities All Agency Funds (continued) For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Deletions	Ending Balance 12/31/2018
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,242,139	\$40,514,398	\$40,983,120	\$773,417
<b>Liabilities</b>				
Payroll Withholdings	\$1,242,139	\$40,514,398	\$40,983,120	\$773,417
 <b>Sheriff's Civil</b>				
<b>Assets</b>				
Cash and Cash Equivalents In Segregated Accounts	\$196,052	\$511	\$0	\$196,563
<b>Liabilities</b>				
Undistributed Monies	\$196,052	\$511	\$0	\$196,563
 <b>Undivided Library and Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$3,316,447	\$3,316,447	\$10
<b>Liabilities</b>				
Intergovernmental Payable	\$10	\$3,316,447	\$3,316,447	\$10
 <b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$922,741	\$922,741	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$922,741	\$922,741	\$0

(continued)

# Geauga County, Ohio

## Combining Statement of Changes in Assets and Liabilities All Agency Funds (continued) For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Deletions	Ending Balance 12/31/2018
<b>Undivided Tangible Tax Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$29,370	\$104,369	\$104,369	\$29,370
<b>Liabilities</b>				
Intergovernmental Payable	\$29,370	\$104,369	\$104,369	\$29,370
<b>Undivided Real Estate Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,397,753	\$190,186,562	\$196,703,865	\$3,880,450
Receivables				
Property Taxes	217,656,951	185,314,024	194,619,757	208,351,218
Special Assessments	1,765,339	1,807,175	1,765,339	1,807,175
<b>Total Assets</b>	<b>\$229,820,043</b>	<b>\$377,307,761</b>	<b>\$393,088,961</b>	<b>\$214,038,843</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$229,820,043	\$377,307,761	\$393,088,961	\$214,038,843
<b>Law Enforcement Trust - Prosecutor Assets</b>				
Cash and Cash Equivalents In Segregated Accounts	\$22,307	\$4,018	\$0	\$26,325
<b>Liabilities</b>				
Intergovernmental Payable	\$22,307	\$4,018	\$0	\$26,325
<b>Law Enforcement Trust - Sheriff Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,631	\$2,751	\$3,600	\$2,782
Cash and Cash Equivalents In Segregated Accounts	166,296	7,512	0	173,808
<b>Total Assets</b>	<b>\$169,927</b>	<b>\$10,263</b>	<b>\$3,600</b>	<b>\$176,590</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$169,927	\$10,263	\$3,600	\$176,590

(continued)

# Geauga County, Ohio

## Combining Statement of Changes in Assets and Liabilities All Agency Funds (continued) For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Deletions	Ending Balance 12/31/2018
<b>Law Library</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,556	\$361	\$103	\$4,814
<b>Liabilities</b>				
Intergovernmental Payable	\$4,556	\$361	\$103	\$4,814
<b>Over/Double</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$288,357	\$727,790	\$727,364	\$288,783
<b>Liabilities</b>				
Due to Others	\$288,357	\$727,790	\$727,364	\$288,783
<b>Real Estate Tax Escrow</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,151,754	\$3,363,198	\$3,416,017	\$1,098,935
<b>Liabilities</b>				
Undistributed Monies	\$1,151,754	\$3,363,198	\$3,416,017	\$1,098,935
<b>Sheriff's Inmate</b>				
<b>Assets</b>				
Cash and Cash Equivalents In Segregated Accounts	\$47,824	\$0	\$17,473	\$30,351
<b>Liabilities</b>				
Undistributed Monies	\$47,824	\$0	\$17,473	\$30,351

(continued)

# Geauga County, Ohio

## Combining Statement of Changes in Assets and Liabilities All Agency Funds (continued) For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Deletions	Ending Balance 12/31/2018
Telephone Rotary				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$111,329	\$111,329	\$0
<b>Liabilities</b>				
Undistributed Monies	\$0	\$111,329	\$111,329	\$0
Undivided Township Gas				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$91,175	\$1,564,288	\$1,655,462	\$1
<b>Liabilities</b>				
Intergovernmental Payable	\$91,175	\$1,564,288	\$1,655,462	\$1
Undivided Cigarette Tax				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$559	\$9,373	\$8,922	\$1,010
<b>Liabilities</b>				
Intergovernmental Payable	\$559	\$9,373	\$8,922	\$1,010
Undivided Estate Tax				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$30,633	\$850	\$13,026	\$18,457
<b>Liabilities</b>				
Intergovernmental Payable	\$30,633	\$850	\$13,026	\$18,457
Undivided Intangible Tax				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$55,512	\$0	\$0	\$55,512
<b>Liabilities</b>				
Intergovernmental Payable	\$55,512	\$0	\$0	\$55,512

(continued)

# Geauga County, Ohio

## Combining Statement of Changes in Assets and Liabilities All Agency Funds (continued) For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Deletions	Ending Balance 12/31/2018
<b>Recorder Escrow Fund</b>				
<i><b>Assets</b></i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$50	\$0	\$50
<i><b>Liabilities</b></i>				
Undistributed Monies	\$0	\$50	\$0	\$50
 <b>Undivided Manufactured Home Tax</b>				
<i><b>Assets</b></i>				
Equity in Pooled Cash and Cash Equivalents	\$43,070	\$531,079	\$516,077	\$58,072
<i><b>Liabilities</b></i>				
Undistributed Monies	\$43,070	\$531,079	\$516,077	\$58,072
 <b>Undivided Public Housing</b>				
<i><b>Assets</b></i>				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$40,315	\$69,290	\$0
<i><b>Liabilities</b></i>				
Undistributed Monies	\$28,975	\$40,315	\$69,290	\$0
 <b>Undivided Forfeited Land</b>				
<i><b>Assets</b></i>				
Equity in Pooled Cash and Cash Equivalents	\$165,380	\$29,784	\$165,183	\$29,981
<i><b>Liabilities</b></i>				
Intergovernmental Payable	\$165,380	\$29,784	\$165,183	\$29,981
 <b>Ohio Housing Trust</b>				
<i><b>Assets</b></i>				
Equity in Pooled Cash and Cash Equivalents	\$107,089	\$374,206	\$391,180	\$90,115
<i><b>Liabilities</b></i>				
Intergovernmental Payable	\$107,089	\$374,206	\$391,180	\$90,115

(continued)



# Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2018*

	Beginning Balance 1/1/2018	Additions	Deletions	Ending Balance 12/31/2018
Northeast Ohio Consortium Council of Governments				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,759	\$0	\$0	\$1,759
<b>Liabilities</b>				
Undistributed Monies	\$1,759	\$0	\$0	\$1,759
County Home Resident Trust				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$50	\$1,015	\$1,065	\$0
<b>Liabilities</b>				
Undistributed Monies	\$50	\$1,015	\$1,065	\$0
Public Defender Fees				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$513	\$8,114	\$8,128	\$499
<b>Liabilities</b>				
Undistributed Monies	\$513	\$8,114	\$8,128	\$499
Sheriff Registry Fees				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$500	\$400	\$100
<b>Liabilities</b>				
Undistributed Monies	\$0	\$500	\$400	\$100

(continued)

# Geauga County, Ohio

## Combining Statement of Changes in Assets and Liabilities All Agency Funds (continued) For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Deletions	Ending Balance 12/31/2018
Local Government Revenue				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$135,427	\$135,427	\$0
<b>Liabilities</b>				
Undistributed Monies	\$0	\$135,427	\$135,427	\$0
Maintenance and Paving Guarantee				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$47,300	\$95,000	\$0	\$142,300
<b>Liabilities</b>				
Undistributed Monies	\$47,300	\$95,000	\$0	\$142,300
Manufactured Home Tax Escrow				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,830	\$14,137	\$15,807	\$4,160
<b>Liabilities</b>				
Undistributed Monies	\$5,830	\$14,137	\$15,807	\$4,160
All Agency Funds				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$28,896,012	\$256,952,421	\$264,855,373	\$20,993,060
Cash and Cash Equivalents In Segregated Accounts	1,355,519	22,493	258,228	1,119,784
Receivables:				
Property Taxes	224,297,170	192,056,093	201,259,976	215,093,287
Special Assessments	1,765,339	1,807,175	1,765,339	1,807,175
<b>Total Assets</b>	<b>\$256,314,040</b>	<b>\$450,838,182</b>	<b>\$468,138,916</b>	<b>\$239,013,306</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$230,507,367	\$383,710,918	\$399,737,225	\$214,481,060
Undistributed Monies	24,241,259	25,864,097	26,662,238	23,443,118
Due to Others	323,275	748,769	756,333	315,711
Payroll Withholdings	1,242,139	40,514,398	40,983,120	773,417
<b>Total Liabilities</b>	<b>\$256,314,040</b>	<b>\$450,838,182</b>	<b>\$468,138,916</b>	<b>\$239,013,306</b>

**Individual Fund Schedules of Revenues,  
Expenditures/Expenses and Changes in Fund  
Balance/Fund Equity – Budget and Actual**

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$7,690,208	\$7,877,838	\$8,856,532	\$978,694
Sales Tax	12,324,000	12,324,000	14,670,414	2,346,414
Charges for Services	3,611,437	3,615,542	5,279,849	1,664,307
Licenses and Permits	9,800	9,800	10,638	838
Fines and Forfeitures	54,000	54,000	62,869	8,869
Intergovernmental	3,094,224	3,119,326	3,881,034	761,708
Interest	300,000	300,000	1,048,854	748,854
Rentals	100,000	100,000	166,856	66,856
Other	593,500	593,500	1,272,724	679,224
<i>Total Revenues</i>	<i>27,777,169</i>	<i>27,994,006</i>	<i>35,249,770</i>	<i>7,255,764</i>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	1,107,288	1,129,313	1,100,966	28,347
Materials and Supplies	10,500	10,500	5,578	4,922
Contract Services	667,900	949,079	949,079	0
Other	1,439,212	1,181,094	999,874	181,220
Capital Outlay	0	7,500	3,239	4,261
Auditor				
Personal Services	859,490	889,083	883,363	5,720
Materials and Supplies	7,000	11,120	10,953	167
Contract Services	39,590	42,978	42,978	0
Other	118,500	230,912	164,996	65,916
Capital Outlay	0	25,750	25,718	32

(continued)

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Treasurer				
Personal Services	\$328,815	\$334,315	\$310,426	\$23,889
Materials and Supplies	1,000	1,000	383	617
Contract Services	44,000	44,000	43,480	520
Other	77,280	77,280	64,516	12,764
Prosecutor				
Personal Services	1,638,773	1,669,873	1,626,356	43,517
Materials and Supplies	20,000	20,000	20,000	0
Contract Services	10,000	8,300	5,000	3,300
Other	80,782	88,282	85,282	3,000
Budget Commission				
Materials and Supplies	300	300	17	283
Bureau of Inspection				
Contract Services	98,000	87,100	86,013	1,087
Planning Commission				
Personal Services	154,367	158,867	134,601	24,266
Materials and Supplies	4,500	4,500	4,149	351
Other	17,941	17,941	13,790	4,151
Automatic Data Processing Board				
Personal Services	552,300	551,990	541,366	10,624
Materials and Supplies	5,000	10,000	9,705	295
Contract Services	460,000	479,987	440,913	39,074
Other	21,375	15,350	15,173	177
Capital Outlay	0	61,497	60,584	913
Board of Elections				
Personal Services	839,107	884,907	810,232	74,675
Materials and Supplies	23,000	19,500	14,264	5,236
Contract Services	215,500	185,500	139,635	45,865
Other	33,575	37,075	23,686	13,389

(continued)

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations				
Personal Services	\$933,414	\$997,834	\$954,419	\$43,415
Materials and Supplies	77,900	98,400	82,268	16,132
Contract Services	1,325,100	1,356,801	1,209,922	146,879
Other	132,000	132,000	117,137	14,863
Capital Outlay	0	41,200	40,036	1,164
Recorder				
Personal Services	317,317	322,517	320,645	1,872
Materials and Supplies	10,700	10,700	5,319	5,381
Other	8,680	8,680	6,680	2,000
Total General Government Legislative and Executive	11,680,206	12,203,025	11,372,741	830,284
General Government:				
Judicial				
Common Pleas Court				
Personal Services	1,050,060	1,066,660	1,055,457	11,203
Materials and Supplies	4,950	6,950	4,823	2,127
Contract Services	16,500	3,500	1,098	2,402
Other	17,500	36,300	35,345	955
Jury Commission				
Personal Services	10,347	10,847	6,294	4,553
Materials and Supplies	1,500	1,200	952	248
Other	200	200	48	152
Court of Appeals				
Other	75,000	85,000	75,466	9,534
Juvenile Court				
Personal Services	604,183	618,583	592,760	25,823
Materials and Supplies	7,500	9,000	8,974	26
Contract Services	101,500	101,300	100,593	707
Other	38,500	39,200	35,056	4,144
Capital Outlay	1,200	1,200	500	700

(continued)

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court				
Personal Services	\$578,467	\$537,048	\$482,762	\$54,286
Materials and Supplies	6,000	8,000	7,967	33
Contract Services	52,500	104,017	104,017	0
Other	22,300	23,502	20,754	2,748
Adult Probation				
Personal Services	241,517	246,817	233,856	12,961
Materials and Supplies	3,000	3,000	408	2,592
Other	2,000	1,000	1,000	0
Juvenile Probation				
Personal Services	264,766	267,066	223,211	43,855
Other	34,235	36,235	5,099	31,136
Clerk of Courts				
Personal Services	622,790	636,240	627,967	8,273
Materials and Supplies	25,000	24,750	15,082	9,668
Contract Services	2,400	2,400	2,010	390
Other	13,000	13,050	9,801	3,249
Municipal Court				
Personal Services	153,433	157,033	129,276	27,757
Other	16,300	16,300	5,198	11,102
Public Defender				
Personal Services	561,670	569,270	559,919	9,351
Materials and Supplies	4,000	4,000	4,000	0
Contract Services	17,026	17,026	17,021	5
Other	15,650	23,650	20,794	2,856
Total General Government Judicial	<u>\$4,564,994</u>	<u>\$4,670,344</u>	<u>\$4,387,508</u>	<u>\$282,836</u>

(continued)

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety				
Detention Home				
Other	\$575,749	\$575,749	\$575,749	\$0
Coroner				
Personal Services	156,912	159,712	144,608	15,104
Materials and Supplies	750	750	38	712
Contract Services	80,000	80,000	75,028	4,972
Other	2,040	2,040	0	2,040
Lab and Morgue				
Materials and Supplies	2,500	2,500	1,000	1,500
Other	50,000	51,094	28,325	22,769
Sheriff				
Personal Services	10,398,969	10,697,357	10,624,807	72,550
Materials and Supplies	559,944	647,054	607,156	39,898
Contract Services	246,672	264,640	234,984	29,656
Other	137,808	157,251	142,381	14,870
Capital Outlay	39,000	592,854	564,782	28,072
Building Department				
Personal Services	482,276	493,476	488,887	4,589
Materials and Supplies	10,000	10,000	10,000	0
Contract Services	40,500	40,500	36,659	3,841
Other	6,200	6,200	4,177	2,023
Total Public Safety	12,789,320	13,781,177	13,538,581	242,596
Health				
Other Agriculture Programs				
Grants	551,394	556,394	541,798	14,596
Other Health Programs				
Grants	312,000	312,000	235,314	76,686
Total Health	\$863,394	\$868,394	\$777,112	\$91,282

(continued)



# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services				
Veterans Services				
Personal Services	\$331,483	\$340,183	\$319,272	\$20,911
Other	281,500	281,500	84,626	196,874
Total Human Services	612,983	621,683	403,898	217,785
<i>Total Expenditures</i>	<u>30,510,897</u>	<u>32,144,623</u>	<u>30,479,840</u>	<u>1,664,783</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,733,728)</u>	<u>(4,150,617)</u>	<u>4,769,930</u>	<u>8,920,547</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	53,735	53,735	53,735	0
Advances Out	(85,780)	(85,780)	(85,780)	0
Transfers In	5,011,000	11,000	0	(11,000)
Transfers Out	(2,155,670)	(6,209,169)	(2,135,085)	4,074,084
<i>Total Other Financing Sources (Uses)</i>	<u>2,823,285</u>	<u>(6,230,214)</u>	<u>(2,167,130)</u>	<u>4,063,084</u>
<i>Net Change in Fund Balance</i>	89,557	(10,380,831)	2,602,800	12,983,631
Fund Balance at Beginning of Year	11,525,989	11,525,989	11,525,989	0
Unexpended Prior Year Encumbrances	378,449	378,449	378,449	0
<i>Fund Balance at End of Year</i>	<u>\$11,993,995</u>	<u>\$1,523,607</u>	<u>\$14,507,238</u>	<u>\$12,983,631</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Developmental Disabilities  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$11,293,241	\$11,429,320	\$11,677,388	\$248,068
Charges for Services	542,502	709,000	817,124	108,124
Intergovernmental	5,577,587	5,227,709	5,759,196	531,487
Interest	1,479	0	2,227	2,227
Contributions and Donations	120,290	70,000	75,747	5,747
Other	29,283	27,000	23,019	(3,981)
<i>Total Revenues</i>	<u>17,564,382</u>	<u>17,463,029</u>	<u>18,354,701</u>	<u>891,672</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	6,947,404	6,907,404	6,282,975	624,429
Materials and Supplies	478,000	478,000	384,435	93,565
Contract Services	8,715,000	9,065,000	8,761,997	303,003
Other	640,900	1,015,900	909,780	106,120
Capital Outlay	139,000	99,000	83,274	15,726
<i>Total Expenditures</i>	<u>16,920,304</u>	<u>17,565,304</u>	<u>16,422,461</u>	<u>1,142,843</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>644,078</u>	<u>(102,275)</u>	<u>1,932,240</u>	<u>2,034,515</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,800,000	2,800,000	0	(2,800,000)
Transfers Out	(3,140,000)	(2,620,000)	(300,000)	2,320,000
<i>Total Other Financing Sources (Uses)</i>	<u>(340,000)</u>	<u>180,000</u>	<u>(300,000)</u>	<u>(480,000)</u>
<i>Net Change in Fund Balance</i>	<u>304,078</u>	<u>77,725</u>	<u>1,632,240</u>	<u>1,554,515</u>
Fund Balance Beginning of Year	6,769,237	6,769,237	6,769,237	0
Unexpended Prior Year Encumbrances	<u>126,297</u>	<u>126,297</u>	<u>126,297</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,199,612</u></u>	<u><u>\$6,973,259</u></u>	<u><u>\$8,527,774</u></u>	<u><u>\$1,554,515</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Water Resources  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$5,986,453	\$5,986,453	\$5,879,802	(\$106,651)
Interest	10,000	10,000	31,991	21,991
Tap-in Fees	358,547	358,547	327,094	(31,453)
OWDA Loan Proceeds	192,948	192,948	192,948	0
Other	1,920,375	1,920,375	163,490	(1,756,885)
Intergovernmental	126,846	126,846	126,846	0
Special Assessments	720,000	720,000	656,646	(63,354)
<i>Total Revenues</i>	<u>9,315,169</u>	<u>9,315,169</u>	<u>7,378,817</u>	<u>(1,936,352)</u>
<b>Expenses</b>				
Personal Services	2,635,382	2,635,382	2,386,850	248,532
Materials and Supplies	792,450	874,450	811,328	63,122
Contractual Services	2,187,750	2,510,825	1,796,196	714,629
Other	124,050	154,150	133,330	20,820
Capital Outlay	2,626,000	822,000	679,341	142,659
Principal Retirement	1,437,000	1,327,707	1,326,769	938
Interest and Fiscal Charges	504,573	331,666	330,652	1,014
<i>Total Expenses</i>	<u>10,307,205</u>	<u>8,656,180</u>	<u>7,464,466</u>	<u>1,191,714</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(992,036)	658,989	(85,649)	(744,638)
Transfers In	<u>1,130,954</u>	<u>728,429</u>	<u>102,736</u>	<u>(625,693)</u>
<i>Net Change in Fund Equity</i>	138,918	1,387,418	17,087	(1,370,331)
Fund Equity Beginning of Year	1,763,030	1,763,030	1,763,030	0
Unexpended Prior Year Encumbrances	<u>151,808</u>	<u>151,808</u>	<u>151,808</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,053,756</u>	<u>\$3,302,256</u>	<u>\$1,931,925</u>	<u>(\$1,370,331)</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Water District  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$936,744	\$936,744	\$906,987	(\$29,757)
Tap-in Fees	25,756	25,756	26,512	756
Other	185,000	185,000	216,080	31,080
Total Revenues	1,147,500	1,147,500	1,149,579	2,079
<b>Expenses</b>				
Personal Services	232,308	239,858	232,689	7,169
Materials and Supplies	76,500	132,000	75,494	56,506
Contractual Services	631,000	798,900	694,339	104,561
Other	9,000	9,000	4,444	4,556
Capital Outlay	130,000	144,050	86,615	57,435
Total Expenses	1,078,808	1,323,808	1,093,581	230,227
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	68,692	(176,308)	55,998	232,306
Transfers Out	(50,000)	(50,000)	(24,712)	25,288
Net Change in Fund Equity	18,692	(226,308)	31,286	257,594
Fund Equity Beginning of Year	1,072,685	1,072,685	1,072,685	0
Unexpended Prior Year Encumbrances	10,632	10,632	10,632	0
<i>Fund Equity End of Year</i>	<u>\$1,102,009</u>	<u>\$857,009</u>	<u>\$1,114,603</u>	<u>\$257,594</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Storm Water  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$9,868	\$9,868	\$11,432	\$1,564
<b>Expenses</b>				
Personal Services	11,594	11,594	11,582	12
Materials and Supplies	200	200	0	200
Contract Services	12,974	12,974	853	12,121
Other	4,586	4,586	2,044	2,542
<i>Total Expenses</i>	29,354	29,354	14,479	14,875
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(19,486)	(19,486)	(3,047)	16,439
Transfers In	14,982	14,982	15,057	75
<i>Net Change in Fund Equity</i>	(4,504)	(4,504)	12,010	16,514
Fund Equity Beginning of Year	116,771	116,771	116,771	0
<i>Fund Equity End of Year</i>	\$112,267	\$112,267	\$128,781	\$16,514

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Real Estate Assessment  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$1,850,000	\$1,850,000	\$1,530,340	(\$319,660)
Other	2,500	2,500	2,734	234
<i>Total Revenues</i>	<u>1,852,500</u>	<u>1,852,500</u>	<u>1,533,074</u>	<u>(319,426)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	1,414,341	1,417,841	1,158,858	258,983
Materials and Supplies	41,000	41,000	10,095	30,905
Contract Services	614,500	614,500	268,930	345,570
Other	93,000	89,500	15,091	74,409
Capital Outlay	55,250	55,250	16,810	38,440
<i>Total Expenditures</i>	<u>2,218,091</u>	<u>2,218,091</u>	<u>1,469,784</u>	<u>748,307</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(365,591)</u>	<u>(365,591)</u>	<u>63,290</u>	<u>428,881</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	50,000	50,000	54,106	4,106
<i>Net Change in Fund Balance</i>	<u>(315,591)</u>	<u>(315,591)</u>	<u>117,396</u>	<u>432,987</u>
Fund Balance Beginning of Year	951,873	951,873	951,873	0
Unexpended Prior Year Encumbrances	12,524	12,524	12,524	0
<i>Fund Balance End of Year</i>	<u>\$648,806</u>	<u>\$648,806</u>	<u>\$1,081,793</u>	<u>\$432,987</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Delinquent Tax Collector  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	24,807	24,807	24,807	0
<i>Fund Balance End of Year</i>	\$24,807	\$24,807	\$24,807	\$0

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Prosecutor Delinquent Tax Collector  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$125,000	\$125,000	\$119,330	(\$5,670)
Other	0	0	1,462	1,462
<i>Total Revenues</i>	<u>125,000</u>	<u>125,000</u>	<u>120,792</u>	<u>(4,208)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	199,976	199,976	117,096	82,880
Materials and Supplies	2,000	2,000	777	1,223
Other	6,000	6,000	5,000	1,000
<i>Total Expenditures</i>	<u>207,976</u>	<u>207,976</u>	<u>122,873</u>	<u>85,103</u>
<i>Net Change in Fund Balance</i>	<u>(82,976)</u>	<u>(82,976)</u>	<u>(2,081)</u>	<u>80,895</u>
Fund Balance Beginning of Year	458,780	458,780	458,780	0
Unexpended Prior Year Encumbrances	2,832	2,832	2,832	0
<i>Fund Balance End of Year</i>	<u><u>\$378,636</u></u>	<u><u>\$378,636</u></u>	<u><u>\$459,531</u></u>	<u><u>\$80,895</u></u>



# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Treasurer Delinquent Tax Collector  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$100,000	\$100,000	\$130,098	\$30,098
Other	0	0	17,985	17,985
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>148,083</u>	<u>48,083</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	185,676	185,676	136,170	49,506
Materials and Supplies	2,000	2,000	1,999	1
Other	32,000	32,000	26,773	5,227
<i>Total Expenditures</i>	<u>219,676</u>	<u>219,676</u>	<u>164,942</u>	<u>54,734</u>
<i>Net Change in Fund Balance</i>	(119,676)	(119,676)	(16,859)	102,817
Fund Balance Beginning of Year	353,808	353,808	353,808	0
Unexpended Prior Year Encumbrances	3,259	3,259	3,259	0
<i>Fund Balance End of Year</i>	<u>\$237,391</u>	<u>\$237,391</u>	<u>\$340,208</u>	<u>\$102,817</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Community Development Administration  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$450	\$450	\$542	92
Intergovernmental	535,200	27,800	24,800	(3,000)
Interest	1,000	1,000	14,545	13,545
Other	515,625	514,625	1,134,389	619,764
<i>Total Revenues</i>	<u>1,052,275</u>	<u>543,875</u>	<u>1,174,276</u>	<u>630,401</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	230,016	250,516	238,861	11,655
Materials and Supplies	2,500	2,500	1,501	999
Contract Services	5,000	5,500	4,046	1,454
Other	51,000	59,930	43,858	16,072
Capital Outlay	0	3,500	3,226	274
Total Legislative and Executive	288,516	321,946	291,492	30,454
Economic Development and Assistance				
Other	320,000	620,000	455,640	164,360
<i>Total Expenditures</i>	<u>608,516</u>	<u>941,946</u>	<u>747,132</u>	<u>194,814</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>443,759</u>	<u>(398,071)</u>	<u>427,144</u>	<u>825,215</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	250,750	150,750	160,454	9,704
Transfers Out	(57,500)	(57,500)	0	57,500
<i>Total Other Financing Sources (Uses)</i>	<u>193,250</u>	<u>93,250</u>	<u>160,454</u>	<u>67,204</u>
<i>Net Change in Fund Balance</i>	<u>637,009</u>	<u>(304,821)</u>	<u>587,598</u>	<u>892,419</u>
Fund Balance Beginning of Year	843,140	843,140	843,140	0
Unexpended Prior Year Encumbrances	2,382	2,382	2,382	0
<i>Fund Balance End of Year</i>	<u>\$1,482,531</u>	<u>\$540,701</u>	<u>\$1,433,120</u>	<u>\$892,419</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Escrow Interest  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest	\$300	\$300	\$1,555	\$1,255
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	300	300	1,555	1,255
Fund Balance Beginning of Year	81,778	81,778	81,778	0
<i>Fund Balance End of Year</i>	<u>\$82,078</u>	<u>\$82,078</u>	<u>\$83,333</u>	<u>\$1,255</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Bicentennial  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$500	\$500	\$0	(\$500)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	500	648	648	0
<i>Net Change in Fund Balance</i>	0	(148)	(648)	(500)
Fund Balance Beginning of Year	648	648	648	0
<i>Fund Balance End of Year</i>	\$648	\$500	\$0	(\$500)

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

### CASA

#### Budget Basis

For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$283,252	\$283,252	\$312,810	\$29,558
Other	1,200	1,200	4,150	2,950
<i>Total Revenues</i>	<u>284,452</u>	<u>284,452</u>	<u>316,960</u>	<u>32,508</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	260,000	268,993	268,139	854
Materials and Supplies	3,600	5,750	4,646	1,104
Contract Services	5,147	7,356	5,645	1,711
Other	15,705	21,597	16,940	4,657
<i>Total Expenditures</i>	<u>284,452</u>	<u>303,696</u>	<u>295,370</u>	<u>8,326</u>
<i>Net Change in Fund Balance</i>	0	(19,244)	21,590	40,834
Fund Balance Beginning of Year	19,785	19,785	19,785	0
Unexpended Prior Year Encumbrances	1,845	1,845	1,845	0
<i>Fund Balance End of Year</i>	<u>\$21,630</u>	<u>\$2,386</u>	<u>\$43,220</u>	<u>\$40,834</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Intensive Supervision  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$62,402	\$62,402	\$62,421	\$19
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	59,108	59,108	52,991	6,117
Other	3,571	3,731	159	3,572
<i>Total Expenditures</i>	<u>62,679</u>	<u>62,839</u>	<u>53,150</u>	<u>9,689</u>
<i>Net Change in Fund Balance</i>	(277)	(437)	9,271	9,708
Fund Balance Beginning of Year	<u>10,028</u>	<u>10,028</u>	<u>10,028</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,751</u></u>	<u><u>\$9,591</u></u>	<u><u>\$19,299</u></u>	<u><u>\$9,708</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Care and Custody  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$139,537	\$208,105	\$208,105	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	167,749	208,069	165,881	42,188
Materials and Supplies	1,420	7,075	6,430	645
Contract Services	27,780	40,280	32,832	7,448
Other	27,403	25,448	9,057	16,391
Capital Outlay	200	0	0	0
<i>Total Expenditures</i>	<u>224,552</u>	<u>280,872</u>	<u>214,200</u>	<u>66,672</u>
<i>Net Change in Fund Balance</i>	(85,015)	(72,767)	(6,095)	66,672
Fund Balance Beginning of Year	130,935	130,935	130,935	0
Unexpended Prior Year Encumbrances	<u>4,898</u>	<u>4,898</u>	<u>4,898</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$50,818</u></u>	<u><u>\$63,066</u></u>	<u><u>\$129,738</u></u>	<u><u>\$66,672</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Court Technology  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$0	\$0	\$978	\$978
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	214,909	223,264	221,501	1,763
Materials and Supplies	8,000	6,400	6,400	0
Contract Services	83,325	83,325	83,323	2
Other	21,910	21,910	21,732	178
Capital Outlay	21,341	40,875	40,875	0
<i>Total Expenditures</i>	<u>349,485</u>	<u>375,774</u>	<u>373,831</u>	<u>1,943</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(349,485)	(375,774)	(372,853)	2,921
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>349,485</u>	<u>369,019</u>	<u>389,019</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i>	0	(6,755)	16,166	22,921
Fund Balance Beginning of Year	6,821	6,821	6,821	0
Unexpended Prior Year Encumbrances	<u>121</u>	<u>121</u>	<u>121</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$6,942</u>	<u>\$187</u>	<u>\$23,108</u>	<u>\$22,921</u>



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Juvenile Recovery  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$10,000	\$10,000	\$4,268	(\$5,732)
Other	500	500	0	(500)
<i>Total Revenues</i>	<u>10,500</u>	<u>10,500</u>	<u>4,268</u>	<u>(6,232)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	<u>7,000</u>	<u>14,000</u>	<u>12,625</u>	<u>1,375</u>
<i>Net Change in Fund Balance</i>	<u>3,500</u>	<u>(3,500)</u>	<u>(8,357)</u>	<u>(4,857)</u>
Fund Balance Beginning of Year	<u>9,291</u>	<u>9,291</u>	<u>9,291</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,791</u></u>	<u><u>\$5,791</u></u>	<u><u>\$934</u></u>	<u><u>(\$4,857)</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Juvenile Court Special Projects  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$18,000	\$18,000	\$13,370	(\$4,630)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	2,546	2,719	2,673	46
Contract Services	2,871	3,067	664	2,403
Other	12,659	13,365	12,999	366
<i>Total Expenditures</i>	18,076	19,151	16,336	2,815
<i>Net Change in Fund Balance</i>	(76)	(1,151)	(2,966)	(1,815)
Fund Balance Beginning of Year	2,890	2,890	2,890	0
Unexpended Prior Year Encumbrances	76	76	76	0
<i>Fund Balance End of Year</i>	\$2,890	\$1,815	\$0	(\$1,815)

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Probate Court Special Projects  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$27,000	\$27,000	\$48,349	\$21,349
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	12,995	1,358	1,319	39
Contract Services	5,000	17,637	11,000	6,637
Other	29,267	37,000	34,662	2,338
<i>Total Expenditures</i>	47,262	55,995	46,981	9,014
<i>Net Change in Fund Balance</i>	(20,262)	(28,995)	1,368	30,363
Fund Balance Beginning of Year	65,492	65,492	65,492	0
Unexpended Prior Year Encumbrances	1,211	1,211	1,211	0
<i>Fund Balance End of Year</i>	\$46,441	\$37,708	\$68,071	\$30,363

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Probate Court Conduct of Business  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$14,784	\$14,784	\$16,249	\$1,465
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	2,000	2,000	2,000	0
Other	2,000	2,000	2,000	0
<i>Total Expenditures</i>	4,000	4,000	4,000	0
<i>Net Change in Fund Balance</i>	10,784	10,784	12,249	1,465
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$10,784	\$10,784	\$12,249	\$1,465

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Juvenile Interlock and Alcohol  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$100	\$100	\$0	(\$100)
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	100	100	0	(100)
Fund Balance Beginning of Year	944	944	944	0
<i>Fund Balance End of Year</i>	<u>\$1,044</u>	<u>\$1,044</u>	<u>\$944</u>	<u>(\$100)</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Common Pleas Indigent Driver  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$200	\$200
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	200	200
Fund Balance Beginning of Year	250	250	250	0
<i>Fund Balance End of Year</i>	<u>\$250</u>	<u>\$250</u>	<u>\$450</u>	<u>\$200</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Common Pleas Mediation  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$75,000	\$75,000	\$91,656	\$16,656
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	31,502	10,312	4,413	5,899
Materials and Supplies	1,000	1,000	0	1,000
Contract Services	18,000	39,190	20,913	18,277
<i>Total Expenditures</i>	<u>50,502</u>	<u>50,502</u>	<u>25,326</u>	<u>25,176</u>
<i>Net Change in Fund Balance</i>	24,498	24,498	66,330	41,832
Fund Balance Beginning of Year	<u>74,095</u>	<u>74,095</u>	<u>74,095</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$98,593</u></u>	<u><u>\$98,593</u></u>	<u><u>\$140,425</u></u>	<u><u>\$41,832</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Probation Services  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$17,500	\$17,500	\$16,214	(\$1,286)
Other	0	0	7,180	7,180
<i>Total Revenues</i>	<u>17,500</u>	<u>17,500</u>	<u>23,394</u>	<u>5,894</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	13,242	13,242	2	13,240
Materials and Supplies	4,625	4,625	0	4,625
Contract Services	2,000	2,000	0	2,000
Other	940	940	0	940
<i>Total Expenditures</i>	<u>20,807</u>	<u>20,807</u>	<u>2</u>	<u>20,805</u>
<i>Net Change in Fund Balance</i>	(3,307)	(3,307)	23,392	26,699
Fund Balance Beginning of Year	<u>35,985</u>	<u>35,985</u>	<u>35,985</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$32,678</u></u>	<u><u>\$32,678</u></u>	<u><u>\$59,377</u></u>	<u><u>\$26,699</u></u>



# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
911 Program  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Sales Tax	\$676,000	\$676,000	\$676,000	\$0
Other	200,000	200,000	175,150	(24,850)
<i>Total Revenues</i>	<u>876,000</u>	<u>876,000</u>	<u>851,150</u>	<u>(24,850)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	416,233	669,967	668,819	1,148
Materials and Supplies	1,707	2,000	281	1,719
Contract Services	129,157	204,173	201,336	2,837
Other	15,926	19,000	12,977	6,023
Capital Outlay	276,467	445,000	318,533	126,467
<i>Total Expenditures</i>	<u>839,490</u>	<u>1,340,140</u>	<u>1,201,946</u>	<u>138,194</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	36,510	(464,140)	(350,796)	113,344
<b>Other Financing Uses</b>				
Transfers In	0	420,000	420,000	0
<i>Net Change in Fund Balance</i>	36,510	(44,140)	69,204	113,344
Fund Balance Beginning of Year	95,755	95,755	95,755	0
Unexpended Prior Year Encumbrances	9,313	9,313	9,313	0
<i>Fund Balance End of Year</i>	<u>\$141,578</u>	<u>\$60,928</u>	<u>\$174,272</u>	<u>\$113,344</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Pre-Sentence Investigation Reporting  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$26,000	\$26,000	\$26,016	\$16
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	26,000	26,000	25,778	222
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	238	238
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	3,500	3,500
Advances Out	0	(3,500)	(3,500)	0
<i>Total Other Financing Sources (Uses)</i>	0	(3,500)	0	3,500
<i>Net Change in Fund Balance</i>	0	(3,500)	238	3,738
Fund Balance Beginning of Year	4,276	4,276	4,276	0
<i>Fund Balance End of Year</i>	<u>\$4,276</u>	<u>\$776</u>	<u>\$4,514</u>	<u>\$3,738</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
800 System Communication  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Rentals	\$50,000	\$50,000	\$102,815	\$52,815
Other	0	0	34,815	34,815
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>137,630</u>	<u>87,630</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	74,859	74,859	70,202	4,657
Materials and Supplies	4,000	4,000	3,500	500
Contract Services	266,000	321,000	293,199	27,801
Other	26,000	31,000	26,891	4,109
<i>Total Expenditures</i>	<u>370,859</u>	<u>430,859</u>	<u>393,792</u>	<u>37,067</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(320,859)</u>	<u>(380,859)</u>	<u>(256,162)</u>	<u>124,697</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	323,239	323,239	323,239	0
<i>Net Change in Fund Balance</i>	<u>2,380</u>	<u>(57,620)</u>	<u>67,077</u>	<u>124,697</u>
Fund Balance Beginning of Year	108,173	108,173	108,173	0
Unexpended Prior Year Encumbrances	16,628	16,628	16,628	0
<i>Fund Balance End of Year</i>	<u>\$127,181</u>	<u>\$67,181</u>	<u>\$191,878</u>	<u>\$124,697</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Motor Vehicle License  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Motor Vehicle License Tax	\$500,000	\$500,000	\$540,316	\$40,316
Charges for Services	16,100	16,100	19,447	3,347
Fines and Forfeitures	57,500	57,500	49,873	(7,627)
Intergovernmental	4,860,000	5,283,742	6,083,560	799,818
Interest	300	300	14,496	14,196
Other	224,233	224,233	69,949	(154,284)
<i>Total Revenues</i>	<u>5,658,133</u>	<u>6,081,875</u>	<u>6,777,641</u>	<u>695,766</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	3,971,239	4,064,239	3,960,052	104,187
Materials and Supplies	703,000	779,805	721,874	57,931
Contract Services	345,000	264,500	240,195	24,305
Other	1,572,894	1,992,635	1,874,493	118,142
Capital Outlay	99,000	722,937	705,643	17,294
<i>Total Expenditures</i>	<u>6,691,133</u>	<u>7,824,116</u>	<u>7,502,257</u>	<u>321,859</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,033,000)</u>	<u>(1,742,241)</u>	<u>(724,616)</u>	<u>1,017,625</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,078,000	1,078,000	874,910	(203,090)
Transfers Out	(45,000)	(45,000)	(45,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,033,000</u>	<u>1,033,000</u>	<u>829,910</u>	<u>(203,090)</u>
<i>Net Change in Fund Balance</i>	0	(709,241)	105,294	814,535
Fund Balance Beginning of Year	709,243	709,243	709,243	0
Unexpended Prior Year Encumbrances	38,343	38,343	38,343	0
<i>Fund Balance End of Year</i>	<u>\$747,586</u>	<u>\$38,345</u>	<u>\$852,880</u>	<u>\$814,535</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Ditch Maintenance  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	9,219	9,219	0	9,219
<i>Net Change in Fund Balance</i>	(9,219)	(9,219)	0	9,219
Fund Balance Beginning of Year	9,219	9,219	9,219	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$9,219	\$9,219

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Dog and Kennel  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$18,000	\$18,000	\$9,884	(\$8,116)
Licenses and Permits	162,000	162,000	174,446	12,446
Fines and Forfeitures	25,300	25,300	12,140	(13,160)
Contributions and Donations	55,000	55,000	96,840	41,840
Other	1,200	1,200	16,813	15,613
<i>Total Revenues</i>	<u>261,500</u>	<u>261,500</u>	<u>310,123</u>	<u>48,623</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	234,658	255,643	249,461	6,182
Materials and Supplies	36,000	36,000	19,922	16,078
Contract Services	28,000	30,000	14,914	15,086
Other	20,000	35,000	14,743	20,257
<i>Total Expenditures</i>	<u>318,658</u>	<u>356,643</u>	<u>299,040</u>	<u>57,603</u>
<i>Net Change in Fund Balance</i>	(57,158)	(95,143)	11,083	106,226
Fund Balance Beginning of Year	217,424	217,424	217,424	0
Unexpended Prior Year Encumbrances	4,159	4,159	4,159	0
<i>Fund Balance End of Year</i>	<u>\$164,425</u>	<u>\$126,440</u>	<u>\$232,666</u>	<u>\$106,226</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
EPA Water Pollution  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Net Change in Fund Balance	0	0	0	0
Fund Balance Beginning of Year	1,746	1,746	1,746	0
<i>Fund Balance End of Year</i>	<u>\$1,746</u>	<u>\$1,746</u>	<u>\$1,746</u>	<u>\$0</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Mental Health  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$3,195,369	\$3,216,649	\$3,299,151	\$82,502
Intergovernmental	1,636,601	2,045,660	2,249,535	203,875
Rentals	24,000	24,000	24,981	981
Other	130,100	313,100	312,888	(212)
<i>Total Revenues</i>	<u>4,986,070</u>	<u>5,599,409</u>	<u>5,886,555</u>	<u>287,146</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	486,473	481,355	481,051	304
Materials and Supplies	8,000	8,000	7,000	1,000
Contract Services	4,302,597	4,766,770	4,755,764	11,006
Other	166,000	247,900	215,792	32,108
Capital Outlay	23,000	23,000	13,000	10,000
<i>Total Expenditures</i>	<u>4,986,070</u>	<u>5,527,025</u>	<u>5,472,607</u>	<u>54,418</u>
<i>Net Change in Fund Balance</i>	0	72,384	413,948	341,564
Fund Balance Beginning of Year	2,779,392	2,779,392	2,779,392	0
Unexpended Prior Year Encumbrances	82,298	82,298	82,298	0
<i>Fund Balance End of Year</i>	<u>\$2,861,690</u>	<u>\$2,934,074</u>	<u>\$3,275,638</u>	<u>\$341,564</u>



# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Children's Services Levy  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$3,349,789	\$3,402,624	\$3,462,133	\$59,509
Intergovernmental	1,870,269	1,841,607	1,599,508	(242,099)
Contributions and Donations	10,000	10,000	10,630	630
Other	50,000	50,000	575,748	525,748
<i>Total Revenues</i>	<u>5,280,058</u>	<u>5,304,231</u>	<u>5,648,019</u>	<u>343,788</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	37,856	46,856	41,258	5,598
Materials and Supplies	1,400	2,900	2,899	1
Contract Services	4,950,364	5,826,364	4,779,832	1,046,532
Other	79,600	135,600	102,595	33,005
Grants	210,838	210,838	174,420	36,418
<i>Total Expenditures</i>	<u>5,280,058</u>	<u>6,222,558</u>	<u>5,101,004</u>	<u>1,121,554</u>
<i>Net Change in Fund Balance</i>	0	(918,327)	547,015	1,465,342
Fund Balance Beginning of Year	2,281,994	2,281,994	2,281,994	0
Unexpended Prior Year Encumbrances	<u>261,872</u>	<u>261,872</u>	<u>261,872</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,543,866</u>	<u>\$1,625,539</u>	<u>\$3,090,881</u>	<u>\$1,465,342</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Child Support Enforcement  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$324,000	\$324,000	\$315,873	(\$8,127)
Intergovernmental	710,000	710,000	664,427	(45,573)
Other	4,640	4,640	7	(4,633)
<i>Total Revenues</i>	<u>1,038,640</u>	<u>1,038,640</u>	<u>980,307</u>	<u>(58,333)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	679,145	666,927	617,711	49,216
Materials and Supplies	1,800	1,800	700	1,100
Contract Services	348,395	418,395	373,159	45,236
Other	9,300	16,518	11,700	4,818
<i>Total Expenditures</i>	<u>1,038,640</u>	<u>1,103,640</u>	<u>1,003,270</u>	<u>100,370</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(65,000)	(22,963)	42,037
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	21,511	21,511
<i>Net Change in Fund Balance</i>	0	(65,000)	(1,452)	63,548
Fund Balance Beginning of Year	794,729	794,729	794,729	0
Unexpended Prior Year Encumbrances	3,403	3,403	3,403	0
<i>Fund Balance End of Year</i>	<u>\$798,132</u>	<u>\$733,132</u>	<u>\$796,680</u>	<u>\$63,548</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Transportation Administration  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$301,413	\$301,413	\$342,952	\$41,539
Intergovernmental	935,983	1,010,105	1,032,006	21,901
Other	22,000	98,000	107,733	9,733
<i>Total Revenues</i>	<u>1,259,396</u>	<u>1,409,518</u>	<u>1,482,691</u>	<u>73,173</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,048,134	1,109,144	1,100,904	8,240
Materials and Supplies	161,300	175,990	173,356	2,634
Contract Services	29,200	33,000	32,508	492
Other	125,300	189,319	184,812	4,507
<i>Total Expenditures</i>	<u>1,363,934</u>	<u>1,507,453</u>	<u>1,491,580</u>	<u>15,873</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(104,538)</u>	<u>(97,935)</u>	<u>(8,889)</u>	<u>89,046</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	53,045	135,325	82,280	(53,045)
Advances Out	0	(50,235)	(50,235)	0
<i>Total Other Financing Sources (Uses)</i>	<u>53,045</u>	<u>85,090</u>	<u>32,045</u>	<u>(53,045)</u>
<i>Net Change in Fund Balance</i>	<u>(51,493)</u>	<u>(12,845)</u>	<u>23,156</u>	<u>36,001</u>
Fund Balance Beginning of Year	33,972	33,972	33,972	0
Unexpended Prior Year Encumbrances	14,630	14,630	14,630	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$2,891)</u>	<u>\$35,757</u>	<u>\$71,758</u>	<u>\$36,001</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Aging  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$2,662,808	\$2,680,542	\$2,749,268	\$68,726
Charges for Services	35,000	35,000	45,661	10,661
Intergovernmental	611,485	613,857	627,598	13,741
Contributions and Donations	142,500	142,500	187,917	45,417
Other	25,000	25,000	95,301	70,301
<i>Total Revenues</i>	<u>3,476,793</u>	<u>3,496,899</u>	<u>3,705,745</u>	<u>208,846</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	2,102,337	2,125,881	2,086,590	39,291
Materials and Supplies	49,973	71,340	54,607	16,733
Contract Services	1,239,340	1,231,840	1,096,594	135,246
Other	480,500	527,080	481,137	45,943
Capital Outlay	44,000	75,000	67,636	7,364
<i>Total Expenditures</i>	<u>3,916,150</u>	<u>4,031,141</u>	<u>3,786,564</u>	<u>244,577</u>
<i>Net Change in Fund Balance</i>	<u>(439,357)</u>	<u>(534,242)</u>	<u>(80,819)</u>	<u>453,423</u>
Fund Balance Beginning of Year	2,269,887	2,269,887	2,269,887	0
Unexpended Prior Year Encumbrances	<u>58,877</u>	<u>58,877</u>	<u>58,877</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,889,407</u></u>	<u><u>\$1,794,522</u></u>	<u><u>\$2,247,945</u></u>	<u><u>\$453,423</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
County Home  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$272,000	\$272,000	\$124,409	(\$147,591)
Contributions and Donations	500	500	430	(70)
Other	200	200	80	(120)
<i>Total Revenues</i>	<u>272,700</u>	<u>272,700</u>	<u>124,919</u>	<u>(147,781)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	643,770	413,216	403,455	9,761
Materials and Supplies	50,000	50,000	26,163	23,837
Contract Services	43,950	43,950	17,243	26,707
Other	14,300	14,300	11,696	2,604
<i>Total Expenditures</i>	<u>752,020</u>	<u>521,466</u>	<u>458,557</u>	<u>62,909</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(479,320)</u>	<u>(248,766)</u>	<u>(333,638)</u>	<u>(84,872)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	479,320	479,320	274,660	(204,660)
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>230,554</u>	<u>(58,978)</u>	<u>(289,532)</u>
Fund Balance Beginning of Year	60,998	60,998	60,998	0
Unexpended Prior Year Encumbrances	6,224	6,224	6,224	0
<i>Fund Balance End of Year</i>	<u>\$67,222</u>	<u>\$297,776</u>	<u>\$8,244</u>	<u>(\$289,532)</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Public Assistance  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$2,727,000	\$2,727,000	\$3,159,717	\$432,717
Contributions and Donations	1,000	1,000	1	(999)
Other	4,900	4,900	0	(4,900)
<i>Total Revenues</i>	<u>2,732,900</u>	<u>2,732,900</u>	<u>3,159,718</u>	<u>426,818</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,630,108	1,664,210	1,657,931	6,279
Materials and Supplies	93,311	129,430	123,748	5,682
Contract Services	856,748	1,244,248	1,231,430	12,818
Other	183,470	228,850	212,867	15,983
Capital Outlay	42,000	37,972	37,972	0
<i>Total Expenditures</i>	<u>2,805,637</u>	<u>3,304,710</u>	<u>3,263,948</u>	<u>40,762</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(72,737)</u>	<u>(571,810)</u>	<u>(104,230)</u>	<u>467,580</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	72,737	72,737	94,070	21,333
Transfers Out	0	(52,886)	(52,886)	0
<i>Total Other Financing Sources (Uses)</i>	<u>72,737</u>	<u>19,851</u>	<u>41,184</u>	<u>21,333</u>
<i>Net Change in Fund Balance</i>	0	(551,959)	(63,046)	488,913
Fund Balance Beginning of Year	569,192	569,192	569,192	0
Unexpended Prior Year Encumbrances	76,465	76,465	76,465	0
<i>Fund Balance End of Year</i>	<u>\$645,657</u>	<u>\$93,698</u>	<u>\$582,611</u>	<u>\$488,913</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Farmland Preservation  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	14,966	14,966	14,966	0
<i>Fund Balance End of Year</i>	<u>\$14,966</u>	<u>\$14,966</u>	<u>\$14,966</u>	<u>\$0</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Municipal Road Tax  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$100,000	\$100,000	\$118,340	\$18,340
<b>Expenditures</b>				
Current:				
Public Works				
Other	100,000	250,000	250,000	0
<i>Net Change in Fund Balance</i>	0	(150,000)	(131,660)	18,340
Fund Balance Beginning of Year	698,065	698,065	698,065	0
<i>Fund Balance End of Year</i>	<u>\$698,065</u>	<u>\$548,065</u>	<u>\$566,405</u>	<u>\$18,340</u>



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Law Library Resources  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$115,000	\$115,000	\$107,226	(\$7,774)
Other	500	500	140	(360)
<i>Total Revenues</i>	<u>115,500</u>	<u>115,500</u>	<u>107,366</u>	<u>(8,134)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	64,102	64,102	57,719	6,383
Contract Services	48,500	58,500	54,246	4,254
Other	2,400	2,400	1,972	428
<i>Total Expenditures</i>	<u>115,002</u>	<u>125,002</u>	<u>113,937</u>	<u>11,065</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	498	(9,502)	(6,571)	2,931
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	10,000	10,000	0
<i>Net Change in Fund Balance</i>	498	498	3,429	2,931
Fund Balance Beginning of Year	20,342	20,342	20,342	0
Unexpended Prior Year Encumbrances	1,296	1,296	1,296	0
<i>Fund Balance End of Year</i>	<u>\$22,136</u>	<u>\$22,136</u>	<u>\$25,067</u>	<u>\$2,931</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Board of Elections - Recount  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges of Services	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	115	115	115	0
<i>Fund Balance End of Year</i>	<u>\$115</u>	<u>\$115</u>	<u>\$115</u>	<u>\$0</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Wetland Mitigation Bank  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$7,538	\$7,538
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	7,538	7,538
Fund Balance Beginning of Year	67,663	67,663	67,663	0
<i>Fund Balance End of Year</i>	<u>\$67,663</u>	<u>\$67,663</u>	<u>\$75,201</u>	<u>\$7,538</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
SMART Ohio Grant  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$112,835	\$112,835	\$0	(\$112,835)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Materials and Supplies	10,000	10,000	194	9,806
Contract Services	50,000	25,000	6,880	18,120
Other	34,550	104,130	72,319	31,811
Capital Outlay	10,000	10,000	3,593	6,407
<i>Total Expenditures</i>	104,550	149,130	82,986	66,144
<i>Net Change in Fund Balance</i>	8,285	(36,295)	(82,986)	(46,691)
Fund Balance Beginning of Year	75,954	75,954	75,954	0
Unexpended Prior Year Encumbrances	7,032	7,032	7,032	0
<i>Fund Balance End of Year</i>	\$91,271	\$46,691	\$0	(\$46,691)

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Targeted Community Alternatives to Prison Grant  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$255,620	\$255,620	\$163,314	(\$92,306)
Other	0	0	2,000	2,000
<i>Total Revenues</i>	<u>255,620</u>	<u>255,620</u>	<u>165,314</u>	<u>(90,306)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	5,000	5,000	3,000	2,000
Contract Services	96,453	96,453	95,568	885
Other	13,000	13,000	8,724	4,276
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>124,453</u>	<u>124,453</u>	<u>107,292</u>	<u>17,161</u>
<i>Net Change in Fund Balance</i>	<u>131,167</u>	<u>131,167</u>	<u>58,022</u>	<u>(73,145)</u>
Fund Balance Beginning of Year	<u>21,301</u>	<u>21,301</u>	<u>21,301</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$152,468</u></u>	<u><u>\$152,468</u></u>	<u><u>\$79,323</u></u>	<u><u>(\$73,145)</u></u>

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

### DARE Grant

#### Budget Basis

For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$35,335	\$35,335	\$35,858	\$523
Other	15,000	15,000	25,400	10,400
<i>Total Revenues</i>	<u>50,335</u>	<u>50,335</u>	<u>61,258</u>	<u>10,923</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	52,666	52,666	35,327	17,339
Materials and Supplies	0	10,200	10,200	0
<i>Total Expenditures</i>	<u>52,666</u>	<u>62,866</u>	<u>45,527</u>	<u>17,339</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,331)	(12,531)	15,731	28,262
<b>Other Financing Sources (Uses)</b>				
Transfers In	5,000	5,000	0	(5,000)
<i>Net Change in Fund Balance</i>	2,669	(7,531)	15,731	23,262
Fund Balance Beginning of Year	144,843	144,843	144,843	0
<i>Fund Balance End of Year</i>	<u>\$147,512</u>	<u>\$137,312</u>	<u>\$160,574</u>	<u>\$23,262</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Violence Prevention  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$203,154	\$203,154	\$197,571	(\$5,583)
Other	17,000	17,000	15,657	(1,343)
<i>Total Revenues</i>	<u>220,154</u>	<u>220,154</u>	<u>213,228</u>	<u>( 6,926)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	224,282	243,337	235,402	7,935
Materials and Supplies	2,000	5,300	0	5,300
Other	32,258	25,703	14,929	10,774
Capital Outlay	0	6,400	0	6,400
<i>Total Expenditures</i>	<u>258,540</u>	<u>280,740</u>	<u>250,331</u>	<u>30,409</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(38,386)	(60,586)	(37,103)	23,483
<b>Other Financing Sources (Uses)</b>				
Transfers In	51,628	51,628	51,393	(235)
<i>Net Change in Fund Balance</i>	13,242	(8,958)	14,290	23,248
Fund Balance Beginning of Year	119,427	119,427	119,427	0
<i>Fund Balance End of Year</i>	<u>\$132,669</u>	<u>\$110,469</u>	<u>\$133,717</u>	<u>\$23,248</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Indigent Guardianship  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$10,000	\$10,000	\$10,045	\$45
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	10,000	10,106	10,000	106
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(106)	45	151
<b>Other Financing Sources (Uses)</b>				
Transfers In	15,250	15,250	0	(15,250)
<i>Net Change in Fund Balance</i>	15,250	15,144	45	(15,099)
Fund Balance Beginning of Year	2,167	2,167	2,167	0
Unexpended Prior Year Encumbrances	4,969	4,969	4,969	0
<i>Fund Balance End of Year</i>	<u>\$22,386</u>	<u>\$22,280</u>	<u>\$7,181</u>	<u>(\$15,099)</u>



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Education and Enforcement  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$2,700	\$2,700	\$2,070	(\$630)
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	500	500	0	500
Other	2,000	7,000	2,000	5,000
<i>Total Expenditures</i>	2,500	7,500	2,000	5,500
<i>Net Change in Fund Balance</i>	200	(4,800)	70	4,870
Fund Balance Beginning of Year	21,057	21,057	21,057	0
<i>Fund Balance End of Year</i>	\$21,257	\$16,257	\$21,127	\$4,870

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Drug Law Enforcement  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	8,018	8,018	8,018	0
<i>Fund Balance End of Year</i>	<u>\$8,018</u>	<u>\$8,018</u>	<u>\$8,018</u>	<u>\$0</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Juvenile Indigent Drivers  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$700	\$700	\$434	(\$266)
Other	200	200	0	(200)
<i>Total Revenues</i>	900	900	434	(466)
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	1,000	1,000	0	1,000
<i>Net Change in Fund Balance</i>	(100)	(100)	434	534
Fund Balance Beginning of Year	8,057	8,057	8,057	0
<i>Fund Balance End of Year</i>	<u>\$7,957</u>	<u>\$7,957</u>	<u>\$8,491</u>	<u>\$534</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Commissary  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$150,000	\$210,000	\$296,281	\$86,281
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	155,000	255,000	200,690	54,310
Contact Services	0	10,000	2,800	7,200
Capital Outlay	0	75,000	53,221	21,779
<i>Total Expenditures</i>	155,000	340,000	256,711	83,289
<i>Net Change in Fund Balance</i>	(5,000)	(130,000)	39,570	169,570
Fund Balance Beginning of Year	197,147	197,147	197,147	0
Unexpended Prior Year Encumbrances	8,312	8,312	8,312	0
<i>Fund Balance End of Year</i>	\$200,459	\$75,459	\$245,029	\$169,570

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Chardon Tower  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$2,000	\$2,000	\$3,057	\$1,057
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	2,000	2,000	3,057	1,057
Fund Balance Beginning of Year	34,204	34,204	34,204	0
<i>Fund Balance End of Year</i>	<u>\$36,204</u>	<u>\$36,204</u>	<u>\$37,261</u>	<u>\$1,057</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Sheriff K-9 Unit  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$1,000	\$1,000	\$12,488	\$11,488
<b>Expenditures</b>				
Current:				
Public Safety				
Other	7,700	12,700	6,999	5,701
<i>Net Change in Fund Balance</i>	(6,700)	(11,700)	5,489	17,189
Fund Balance Beginning of Year	26,827	26,827	26,827	0
Unexpended Prior Year Encumbrances	1,281	1,281	1,281	0
<i>Fund Balance End of Year</i>	<u>\$21,408</u>	<u>\$16,408</u>	<u>\$33,597</u>	<u>\$17,189</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Pretrial Release  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$27,535	\$27,535	\$27,545	\$10
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	27,377	27,377	24,059	3,318
Materials and Supplies	125	125	0	125
Other	33	33	32	1
<i>Total Expenditures</i>	<u>27,535</u>	<u>27,535</u>	<u>24,091</u>	<u>3,444</u>
<i>Net Change in Fund Balance</i>	0	0	3,454	3,454
Fund Balance Beginning of Year	<u>3,764</u>	<u>3,764</u>	<u>3,764</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,764</u></u>	<u><u>\$3,764</u></u>	<u><u>\$7,218</u></u>	<u><u>\$3,454</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Law Enforcement Block Grant  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$38,000	\$38,000	\$19,481	(\$18,519)
<b>Expenditures</b>				
Current:				
Public Safety				
Capital Outlay	35,900	35,900	35,740	160
<i>Excess of Revenues Over (Under) Expenditures</i>	2,100	2,100	(16,259)	(18,359)
<b>Other Financing Sources (Uses):</b>				
Transfers In	10,000	35,975	7,484	(28,491)
<i>Net Change in Fund Balance</i>	12,100	38,075	(8,775)	(46,850)
Fund Balance Beginning of Year	37,402	37,402	37,402	0
<i>Fund Balance End of Year</i>	<u>\$49,502</u>	<u>\$75,477</u>	<u>\$28,627</u>	<u>(\$46,850)</u>



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Law Enforcement Assistance  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$13,860	\$22,580	\$22,580	\$0
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	13,860	27,580	19,584	7,996
<i>Net Change in Fund Balance</i>	0	(5,000)	2,996	7,996
Fund Balance Beginning of Year	5,011	5,011	5,011	0
Unexpended Prior Year Encumbrances	260	260	260	0
<i>Fund Balance End of Year</i>	<u>\$5,271</u>	<u>\$271</u>	<u>\$8,267</u>	<u>\$7,996</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Concealed Handgun  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$150,000	\$195,000	\$205,971	\$10,971
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	94,259	100,259	97,678	2,581
Materials and Supplies	10,000	20,000	10,350	9,650
Other	60,000	123,000	112,835	10,165
<i>Total Expenditures</i>	164,259	243,259	220,863	22,396
<i>Net Change in Fund Balance</i>	(14,259)	(48,259)	(14,892)	33,367
Fund Balance Beginning of Year	106,995	106,995	106,995	0
Unexpended Prior Year Expenditures	4,636	4,636	4,636	0
<i>Fund Balance End of Year</i>	\$97,372	\$63,372	\$96,739	\$33,367

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Criminal Investigation  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	146	146	146	0
<i>Fund Balance End of Year</i>	<u>\$146</u>	<u>\$146</u>	<u>\$146</u>	<u>\$0</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Workforce Investment Act  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$190,000	\$395,835	\$395,834	(\$1)
Other	10,000	2,400	2,322	(78)
<i>Total Revenues</i>	200,000	398,235	398,156	(79)
<b>Expenditures</b>				
Current:				
Human Services				
Contract Services	200,000	445,725	407,483	38,242
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(47,490)	(9,327)	38,163
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	25,500	25,500	0
<i>Net Change in Fund Balance</i>	0	(21,990)	16,173	38,163
Fund Balance Beginning of Year	12,167	12,167	12,167	0
Unexpended Prior Year Encumbrances	11,598	11,598	11,598	0
<i>Fund Balance End of Year</i>	<u>\$23,765</u>	<u>\$1,775</u>	<u>\$39,938</u>	<u>\$38,163</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
County Recorder Micrographics  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$46,000	\$46,000	\$53,554	\$7,554
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contract Services	69,500	69,500	34,906	34,594
Other	12,769	10,500	9,735	765
<i>Total Expenditures</i>	82,269	80,000	44,641	35,359
<i>Net Change in Fund Balance</i>	(36,269)	(34,000)	8,913	42,913
Fund Balance Beginning of Year	151,932	151,932	151,932	0
Unexpended Prior Year Encumbrances	20,440	20,440	20,440	0
<i>Fund Balance End of Year</i>	\$136,103	\$138,372	\$181,285	\$42,913

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Certificate of Title  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$500,000	\$500,000	\$549,828	\$49,828
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	524,020	585,720	560,123	25,597
Materials and Supplies	15,000	15,000	8,716	6,284
Other	10,500	10,500	2,934	7,566
<i>Total Expenditures</i>	<u>549,520</u>	<u>611,220</u>	<u>571,773</u>	<u>39,447</u>
<i>Net Change in Fund Balance</i>	(49,520)	(111,220)	(21,945)	89,275
Fund Balance Beginning of Year	1,206,292	1,206,292	1,206,292	0
Unexpended Prior Year Encumbrances	<u>1,237</u>	<u>1,237</u>	<u>1,237</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,158,009</u>	<u>\$1,096,309</u>	<u>\$1,185,584</u>	<u>\$89,275</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Election Revenue  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$80,000	\$80,000	\$137,136	\$57,136
Other	0	0	16,504	16,504
<i>Total Revenues</i>	80,000	80,000	153,640	73,640
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Capital Outlay	95,000	111,504	5,783	105,721
<i>Net Change in Fund Balance</i>	(15,000)	(31,504)	147,857	179,361
Fund Balance Beginning of Year	357,108	357,108	357,108	0
<i>Fund Balance End of Year</i>	<u>\$342,108</u>	<u>\$325,604</u>	<u>\$504,965</u>	<u>\$179,361</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
Debt Service  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Special Assessments	\$186,945	\$186,945	\$159,805	(\$27,140)
<b>Expenditures</b>				
General Government	0	531	531	0
Debt Service:				
Bond Retirement				
Principal Retirement	21,160	21,160	7,854	13,306
Interest and Fiscal Charges	21,645	21,114	2,387	18,727
General Obligation Bonds and Local Government Loan				
Principal Retirement	110,000	110,000	110,000	0
Interest and Fiscal Charges	12,000	12,000	5,876	6,124
Mortgage Revenue Bond				
Interest and Fiscal Charges	4,000	1,100	1,094	6
<i>Total Expenditures</i>	<u>168,805</u>	<u>165,905</u>	<u>127,742</u>	<u>38,163</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	18,140	21,040	32,063	11,023
<b>Other Financing Sources (Uses)</b>				
Transfers In	145,805	145,805	115,876	(29,929)
<i>Net Change in Fund Balance</i>	163,945	166,845	147,939	(18,906)
Fund Balance Beginning of Year	1,057,600	1,057,600	1,057,600	0
<i>Fund Balance End of Year</i>	<u>\$1,221,545</u>	<u>\$1,224,445</u>	<u>\$1,205,539</u>	<u>(\$18,906)</u>



# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Construction  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$653,750	\$534,000	\$67,738	(\$466,262)
Interest	1,500	1,500	6,309	4,809
<i>Total Revenues</i>	<u>655,250</u>	<u>535,500</u>	<u>74,047</u>	<u>(461,453)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	151,500	301,500	163,706	137,794
Capital Outlay	605,000	75,387	63,775	11,612
<i>Total Expenditures</i>	<u>756,500</u>	<u>376,887</u>	<u>227,481</u>	<u>149,406</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(101,250)	158,613	(153,434)	(312,047)
<b>Other Financing Sources (Uses)</b>				
Transfers In	305,000	155,000	302,558	147,558
<i>Net Change in Fund Balance</i>	203,750	313,613	149,124	(164,489)
Fund Balance Beginning of Year	564,728	564,728	564,728	0
Unexpended Prior Year Encumbrances	6,847	6,847	6,847	0
<i>Fund Balance End of Year</i>	<u>\$775,325</u>	<u>\$885,188</u>	<u>\$720,699</u>	<u>(\$164,489)</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Computerization  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$5,278	\$5,278
Fines and Forfeitures	117,000	117,000	155,382	38,382
<i>Total Revenues</i>	117,000	117,000	160,660	43,660
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Other	13,250	35,274	21,624	13,650
Capital Outlay	92,825	141,859	82,580	59,279
<i>Total Expenditures</i>	106,075	177,133	104,204	72,929
<i>Excess of Revenues Over (Under) Expenditures</i>	10,925	(60,133)	56,456	116,589
<b>Other Financing Sources (Uses)</b>				
Transfers In	32,000	127,033	95,034	(31,999)
<i>Net Change in Fund Balance</i>	42,925	66,900	151,490	84,590
Fund Balance Beginning of Year	514,740	514,740	514,740	0
Unexpended Prior Year Encumbrances	1,405	1,405	1,405	0
<i>Fund Balance End of Year</i>	\$559,070	\$583,045	\$667,635	\$84,590

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Road and Bridge  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$2,881,642	\$2,909,987	\$3,012,016	\$102,029
Intergovernmental	385,526	1,078,557	1,057,989	(20,568)
<i>Total Revenues</i>	<u>3,267,168</u>	<u>3,988,544</u>	<u>4,070,005</u>	<u>81,461</u>
<b>Expenditures</b>				
Current:				
Public Works				
Materials and Supplies	200,000	43,499	23,866	19,633
Contract Services	100,000	100,000	9,660	90,340
Capital Outlay	1,967,168	3,643,050	3,557,050	86,000
Other	0	50,000	48,121	1,879
<i>Total Expenditures</i>	<u>2,267,168</u>	<u>3,836,549</u>	<u>3,638,697</u>	<u>197,852</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,000,000	151,995	431,308	279,313
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(1,000,000)</u>	<u>(800,000)</u>	<u>(800,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(648,005)	(368,692)	279,313
Fund Balance Beginning of Year	648,004	648,004	648,004	0
Unexpended Prior Year Encumbrances	<u>4,834</u>	<u>4,834</u>	<u>4,834</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$652,838</u></u>	<u><u>\$4,833</u></u>	<u><u>\$284,146</u></u>	<u><u>\$279,313</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Permanent Improvement  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	<u>\$145,000</u>	<u>\$145,000</u>	<u>\$19,185</u>	<u>(\$125,815)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	15,000	15,000	0	15,000
Other	20,000	20,000	4,661	15,339
Capital Outlay	<u>100,000</u>	<u>412,131</u>	<u>267,817</u>	<u>144,314</u>
<i>Total Expenditures</i>	<u>135,000</u>	<u>447,131</u>	<u>272,478</u>	<u>174,653</u>
<i>Net Change in Fund Balance</i>	10,000	(302,131)	(253,293)	48,838
Fund Balance Beginning of Year	1,463,931	1,463,931	1,463,931	0
Unexpended Prior Year Encumbrances	<u>12,131</u>	<u>12,131</u>	<u>12,131</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,486,062</u></u>	<u><u>\$1,173,931</u></u>	<u><u>\$1,222,769</u></u>	<u><u>\$48,838</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Water Construction  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest	\$0	\$0	\$5,030	\$5,030
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	5,030	5,030
Fund Balance Beginning of Year	294,511	294,511	294,511	0
<i>Fund Balance End of Year</i>	<u>\$294,511</u>	<u>\$294,511</u>	<u>\$299,541</u>	<u>\$5,030</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
HUD Housing/CDBG  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$140,800	\$100,800	\$57,078	(\$43,722)
Interest	102	102	2,605	2,503
Other	10,000	10,000	14,443	4,443
<i>Total Revenues</i>	150,902	110,902	74,126	(36,776)
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	191,676	70,800	52,922	17,878
<i>Excess of Revenues Over (Under) Expenditures</i>	(40,774)	40,102	21,204	(18,898)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(2,502)	(2,502)	(924)	1,578
<i>Net Change in Fund Balance</i>	(43,276)	37,600	20,280	(17,320)
Fund Balance Beginning of Year	145,746	145,746	145,746	0
Unexpended Prior Year Encumbrances	190	190	190	0
<i>Fund Balance End of Year</i>	<u>\$102,660</u>	<u>\$183,536</u>	<u>\$166,216</u>	<u>(\$17,320)</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Transportation Capital Grant  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$261,301	\$243,593	\$117,801	(\$125,792)
Other	11,500	11,500	12,258	758
<i>Total Revenues</i>	272,801	255,093	130,059	(125,034)
<b>Expenditures</b>				
Current:				
Human Services				
Capital Outlay	272,801	162,390	147,480	14,910
<i>Excess of Revenues Over (Under) Expenditures</i>	0	92,703	(17,421)	(110,124)
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	21,000	21,000	0
<i>Net Change in Fund Balance</i>	0	113,703	3,579	(110,124)
Fund Balance Beginning of Year	7,016	7,016	7,016	0
<i>Fund Balance End of Year</i>	<u>\$7,016</u>	<u>\$120,719</u>	<u>\$10,595</u>	<u>(\$110,124)</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Courthouse Donations  
Budget Basis  
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$75,000	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contractual Services	94,517	94,517	67,256	27,261
<i>Net Change in Fund Balance</i>	(19,517)	(94,517)	(67,256)	27,261
Fund Balance Beginning of Year	265,202	265,202	265,202	0
<i>Fund Balance End of Year</i>	<u>\$245,685</u>	<u>\$170,685</u>	<u>\$197,946</u>	<u>\$27,261</u>



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# Statistical Section

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## Statistical Section

This part of the Geauga 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.

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<b>Contents</b>	<b>Pages(s)</b>
<b>Financial Trends.....</b>	<b>S-2 – S-11</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity.....</b>	<b>S-12 – S-29</b>
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
<b>Debt Capacity .....</b>	<b>S-30 – S-39</b>
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.	
<b>Economic and Demographic Information .....</b>	<b>S-40 – S-43</b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information.....</b>	<b>S-44 – S-51</b>
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.	
<b>Miscellaneous Information.....</b>	<b>S-52 – S-55</b>
These schedules contain various data specific to the County that helps the reader understand additional aspects of the makeup and history of the activities of the County.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

## Geauga County, Ohio

*Net Position by Component  
Last Ten Years  
(accrual basis of accounting)*

	2018	2017	2016	2015
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$178,448,773	\$176,175,511	\$174,969,097	\$174,739,215
Restricted for:				
Capital Projects	2,172,071	1,926,671	3,735,607	5,838,763
Debt Service	1,362,977	1,330,640	3,315,471	3,194,423
911 Program	354,791	30,629	51,180	26,836
Mental Health	4,001,834	3,653,845	3,641,941	4,181,658
Children's Services	4,230,249	3,367,584	1,965,952	1,676,353
Public Assistance	1,003,957	667,093	970,435	1,285,393
Developmental Disabilities	10,316,232	8,001,127	6,591,585	4,897,166
Aging	2,487,462	2,532,325	2,573,363	2,505,574
Community Development Programs	3,565,514	3,418,857	3,577,732	3,390,471
Real Estate Assessment	997,868	906,303	1,150,037	1,421,362
Delinquent Tax	824,392	824,203	854,537	969,437
Motor Vehicle License	4,023,138	3,376,965	3,585,666	3,618,957
Other Purposes	3,067,466	3,287,854	3,204,673	3,138,597
Unrestricted (Deficit)	(36,793,608)	(35,795,281)	(8,767,542)	(8,994,154)
<i>Total Governmental Activities Net Position</i>	<u>180,063,116</u>	<u>173,704,326</u>	<u>201,419,734</u>	<u>201,890,051</u>
 <b>Business-Type Activities</b>				
Net Investment in Capital Assets	27,193,710	28,421,834	27,559,838	25,514,387
Unrestricted	3,508,462	3,722,170	6,546,359	8,191,685
<i>Total Business-Type Activities Net Position</i>	<u>30,702,172</u>	<u>32,144,004</u>	<u>34,106,197</u>	<u>33,706,072</u>
 <b>Primary Government</b>				
Net Investment in Capital Assets	205,642,483	204,597,345	202,528,935	200,253,602
Restricted	38,407,951	33,324,096	35,218,179	36,144,990
Unrestricted (Deficit)	(33,285,146)	(32,073,111)	(2,221,183)	(802,469)
<i>Total Primary Government Net Position</i>	<u>\$210,765,288</u>	<u>\$205,848,330</u>	<u>\$235,525,931</u>	<u>\$235,596,123</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2014	2013	2012	2011	2010	2009
\$173,927,570	\$171,164,092	\$165,254,485	\$165,455,274	\$157,038,178	\$153,951,551
5,223,996	6,074,657	7,985,917	6,097,652	8,474,720	8,092,959
2,095,788	2,648,654	3,300,479	1,451,173	1,258,399	1,681,961
105,481	114,252	162,400	0	0	0
3,787,124	3,544,212	3,371,140	2,996,580	3,382,876	3,380,247
2,257,573	2,790,005	2,729,957	3,197,832	3,048,101	2,320,476
879,472	865,100	800,508	463,199	393,651	244,068
6,737,001	7,958,512	10,200,493	9,285,615	7,365,166	7,199,881
2,273,086	2,288,029	2,101,516	1,872,995	954,767	970,393
3,722,742	3,579,751	3,891,484	3,342,345	3,766,324	4,059,209
1,583,925	1,710,941	1,632,269	1,488,654	1,288,529	1,218,910
1,068,343	1,155,001	1,183,796	1,137,755	1,061,306	959,766
3,026,049	2,707,128	2,648,004	2,768,360	3,096,202	2,797,099
3,236,660	3,247,598	2,969,067	2,843,836	3,617,893	4,286,373
(9,526,103)	14,928,737	10,752,876	12,143,146	10,241,479	10,139,703
200,398,707	224,776,669	218,984,391	214,544,416	204,987,591	201,302,596
22,395,863	21,916,489	21,677,955	20,561,770	21,588,719	18,468,129
10,851,048	12,342,494	12,133,009	12,416,221	11,618,716	10,516,115
33,246,911	34,258,983	33,810,964	32,977,991	33,207,435	28,984,244
196,323,433	193,080,581	186,932,440	186,017,044	178,626,897	172,419,680
35,997,240	38,683,840	42,977,030	36,945,996	37,707,934	37,211,342
1,324,945	27,271,231	22,885,885	24,559,367	21,860,195	20,655,818
\$233,645,618	\$259,035,652	\$252,795,355	\$247,522,407	\$238,195,026	\$230,286,840

# Geauga County, Ohio

## *Changes in Net Position Last Ten Years (accrual basis of accounting)*

	2018	2017	2016
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$4,189,115	\$4,319,696	\$4,322,239
Judicial	1,685,166	1,655,804	1,485,153
Public Safety	2,776,719	2,520,699	2,422,686
Public Works	127,005	116,299	109,955
Health	379,816	354,069	319,317
Human Services	1,675,017	1,862,658	2,020,689
Operating Grants and Contributions	25,069,219	22,971,699	21,153,293
Capital Grants and Contributions	1,658,655	1,491,111	1,719,306
<i>Total Governmental Activities Program Revenues</i>	<u>37,560,712</u>	<u>35,292,035</u>	<u>33,552,638</u>
Business-Type Activities:			
Charges for Services			
Water Resources	6,317,795	5,985,161	6,009,304
Water District	974,364	971,833	1,007,080
Storm Water	10,325	1,865	13,459
Capital Grants and Contributions	448,466	0	718,481
<i>Total Business-Type Activities Program Revenues</i>	<u>7,750,950</u>	<u>6,958,859</u>	<u>7,748,324</u>
<i>Total Primary Government Program Revenues</i>	<u>45,311,662</u>	<u>42,250,894</u>	<u>41,300,962</u>
<b>Expenses</b>			
Governmental Activities:			
General Government:			
Legislative and Executive	15,407,884	15,161,798	14,500,955
Judicial	6,513,173	7,208,392	5,894,984
Public Safety	17,589,780	18,189,588	15,245,321
Public Works	7,821,794	11,436,470	11,672,345
Health	6,995,557	7,218,983	6,663,372
Human Services	33,057,209	34,011,800	32,408,229
Economic Development and Assistance	0	0	0
Interest and Fiscal Charges	27,278	41,953	63,930
<i>Total Governmental Activities Expenses</i>	<u>87,412,675</u>	<u>93,268,984</u>	<u>86,449,136</u>
Business-Type Activities:			
Water Resources	8,278,662	6,605,422	6,625,490
Water District	1,405,695	1,400,824	1,164,913
Storm Water	13,857	11,495	12,568
<i>Total Business-Type Activities Expenses</i>	<u>9,698,214</u>	<u>8,017,741</u>	<u>7,802,971</u>
<i>Total Primary Government Expenses</i>	<u>\$97,110,889</u>	<u>\$101,286,725</u>	<u>\$94,252,107</u>

2015	2014	2013	2012	2011	2010	2009
\$4,077,002	\$3,596,964	\$3,880,897	\$4,130,123	\$3,630,260	\$3,348,181	\$3,343,364
1,568,925	1,413,209	1,351,983	1,395,563	1,145,378	1,023,480	828,782
2,308,672	1,865,927	2,328,871	2,397,994	1,803,042	1,632,396	1,796,142
183,572	797	621,331	470,872	113,010	444,525	269,347
286,414	202,592	164,019	145,162	137,238	153,481	148,010
2,276,856	2,554,433	2,080,889	2,236,111	1,543,932	1,702,001	1,448,505
24,563,474	24,691,125	26,369,927	26,301,741	28,511,453	28,981,728	29,606,158
1,308,554	2,787,889	3,568,171	3,066,847	2,142,773	6,828,593	3,685,904
36,573,469	37,112,936	40,366,088	40,144,413	39,027,086	44,114,385	41,126,212
6,122,390	5,899,702	6,490,737	6,430,005	5,948,084	6,568,131	5,889,682
1,119,491	1,080,732	975,370	1,077,227	876,260	825,810	771,101
9,158	2,768	7,850	13,127	5,160	8,748	2,645
1,285,674	154,320	150,362	400,000	204,919	3,132,487	825,998
8,536,713	7,137,522	7,624,319	7,920,359	7,034,423	10,535,176	7,489,426
45,110,182	44,250,458	47,990,407	48,064,772	46,061,509	54,649,561	48,615,638
13,060,802	12,835,938	11,617,876	11,386,829	8,794,782	12,498,283	11,721,086
5,476,346	5,032,235	4,610,236	4,303,762	4,152,186	4,145,917	4,260,063
13,699,501	13,595,402	12,780,841	12,331,240	11,829,178	13,029,583	14,017,371
9,426,182	10,997,072	9,906,953	11,785,901	7,512,922	15,540,378	12,068,412
5,672,702	4,514,859	7,158,971	7,605,277	8,899,604	9,220,565	9,051,788
33,078,732	33,206,034	32,634,427	31,342,171	29,768,718	28,498,808	30,374,500
300,022	0	189,581	36,854	962,187	299,691	0
54,925	79,091	111,374	129,438	151,257	197,380	250,161
80,769,212	80,260,631	79,010,259	78,921,472	72,070,834	83,430,605	81,743,381
8,126,680	6,633,986	6,551,434	6,129,654	6,342,760	6,169,533	7,121,900
938,335	958,026	903,724	1,157,042	1,042,162	418,530	869,365
12,699	12,682	12,563	13,083	13,265	13,652	12,755
9,077,714	7,604,694	7,467,721	7,299,779	7,398,187	6,601,715	8,004,020
\$89,846,926	\$87,865,325	\$86,477,980	\$86,221,251	\$79,469,021	\$90,032,320	\$89,747,401

(continued)

# Geauga County, Ohio

*Changes in Net Position (continued)*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2018	2017	2016
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(\$49,851,963)	(\$57,976,949)	(\$52,896,498)
Business-Type Activities	(1,947,264)	(1,058,882)	(54,647)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(51,799,227)</u>	<u>(59,035,831)</u>	<u>(52,951,145)</u>
<b>General Revenues and Other Changes in Net Position</b>			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	8,881,559	8,484,003	8,182,192
Debt Service	0	0	0
Aging	2,759,021	2,746,916	2,699,231
Children's Services Board	3,472,938	3,458,797	3,405,494
Mental Health	3,310,854	3,296,254	3,239,077
Developmental Disabilities	11,715,922	11,665,329	11,472,346
Capital Projects	3,023,277	2,995,461	2,930,629
Sales Taxes Levied for:			
General Purposes	14,846,749	14,573,998	13,859,631
911 Program	676,000	676,000	676,000
Grants and Entitlements not Restricted to Specific Programs	3,154,240	2,989,755	2,978,488
Interest	1,137,062	701,824	455,005
Other	3,326,212	2,684,394	2,621,579
Transfers	(93,081)	(92,214)	(93,491)
<i>Total Governmental Activities</i>	<u>56,210,753</u>	<u>54,180,517</u>	<u>52,426,181</u>
Business-Type Activities:			
Interest	33,044	15,279	9,493
Other	379,307	426,850	351,788
Transfers	93,081	92,214	93,491
<i>Total Business-Type Activities</i>	<u>505,432</u>	<u>534,343</u>	<u>454,772</u>
<i>Total Primary Government</i>	<u>56,716,185</u>	<u>54,714,860</u>	<u>52,880,953</u>
<b>Change in Net Position</b>			
Governmental Activities	6,358,790	(3,796,432)	(470,317)
Business-Type Activities	(1,441,832)	(524,539)	400,125
<i>Total Primary Government Change in Net Position</i>	<u>\$4,916,958</u>	<u>(\$4,320,971)</u>	<u>(\$70,192)</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.



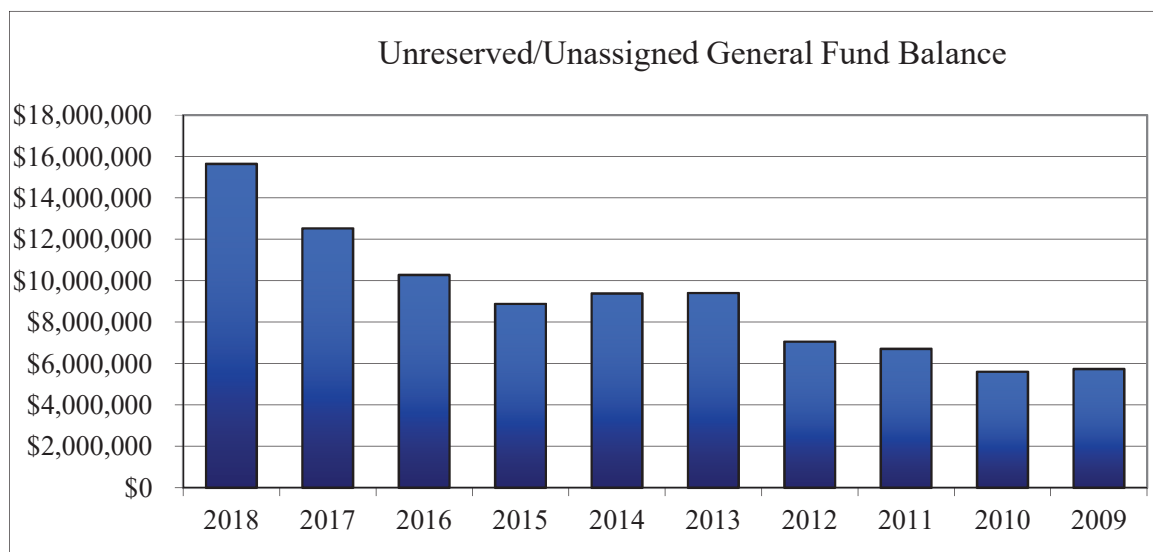
2015	2014	2013	2012	2011	2010	2009
(\$44,195,743)	(\$43,147,695)	(\$38,644,171)	(\$38,777,059)	(\$33,043,748)	(\$39,316,220)	(\$40,617,169)
(541,001)	(467,172)	156,598	620,580	(363,764)	3,933,461	(514,594)
(44,736,744)	(43,614,867)	(38,487,573)	(38,156,479)	(33,407,512)	(35,382,759)	(41,131,763)
7,836,572	7,668,912	7,712,864	7,459,658	7,670,224	7,617,985	6,061,497
0	0	0	0	0	0	696,703
2,607,988	2,589,526	2,581,531	2,553,638	2,667,375	1,744,757	1,673,020
1,864,230	1,812,654	1,807,074	1,787,549	1,682,611	1,684,036	1,643,408
3,141,998	3,101,181	3,088,179	3,064,370	3,200,876	3,223,733	2,642,012
8,243,533	8,081,701	8,018,438	8,907,650	7,923,814	7,939,051	7,741,921
2,837,102	2,791,203	2,760,959	2,706,108	2,713,547	2,721,818	3,610,918
13,887,260	13,965,061	12,184,734	11,303,113	10,774,951	10,726,010	10,281,729
613,000	675,592	600,000	600,000	643,000	579,471	275,000
2,854,106	2,862,479	2,814,012	2,334,978	2,441,196	2,961,133	3,117,802
458,814	385,041	247,428	541,482	690,450	937,259	1,623,470
2,161,208	2,010,985	2,638,078	2,005,060	2,237,595	2,953,712	2,274,530
(818,724)	(788,319)	(16,848)	(46,572)	(45,066)	(87,750)	(242,725)
45,687,087	45,156,016	44,436,449	43,217,034	42,600,573	43,001,215	41,399,285
3,197	945	1,247	2,090	1,776	2,364	11,708
178,241	148,217	273,326	163,731	87,478	199,616	164,930
818,724	788,319	16,848	46,572	45,066	87,750	242,725
1,000,162	937,481	291,421	212,393	134,320	289,730	419,363
46,687,249	46,093,497	44,727,870	43,429,427	42,734,893	43,290,945	41,818,648
1,491,344	2,008,321	5,792,278	4,439,975	9,556,825	3,684,995	782,116
459,161	470,309	448,019	832,973	(229,444)	4,223,191	(95,231)
\$1,950,505	\$2,478,630	\$6,240,297	\$5,272,948	\$9,327,381	\$7,908,186	\$686,885

## Geauga County, Ohio

### *Fund Balances, Governmental Funds Last Ten Years (modified accrual basis of accounting)*

	2018	2017	2016	2015
<b>General Fund</b>				
Nonspendable	\$467,547	\$421,181	\$498,460	\$458,136
Committed	579,661	473,473	540,305	552,175
Assigned	903,610	824,874	654,673	583,196
Unassigned	15,645,429	12,529,704	10,282,094	8,882,786
Reserved	0	0	0	0
Unreserved	0	0	0	0
<i>Total General Fund</i>	<u>17,596,247</u>	<u>14,249,232</u>	<u>11,975,532</u>	<u>10,476,293</u>
<b>All Other Governmental Funds</b>				
Nonspendable	520,246	130,396	94,132	103,676
Restricted	32,296,214	27,640,419	28,447,305	26,986,809
Committed	2,813,040	2,831,120	712,407	1,676,743
Unassigned (Deficit)	(207)	(528)	295,373	(1,079,015)
Reserved	0	0	0	0
Unreserved, Undesigned, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service fund	0	0	0	0
Capital Projects funds	0	0	0	0
<i>Total All Other Governmental Funds</i>	<u>35,629,293</u>	<u>30,601,407</u>	<u>29,549,217</u>	<u>27,688,213</u>
<i>Total Governmental Funds</i>	<u><u>\$53,225,540</u></u>	<u><u>\$44,850,639</u></u>	<u><u>\$41,524,749</u></u>	<u><u>\$38,164,506</u></u>

**Note:** The County implemented GASB 54 in 2010.

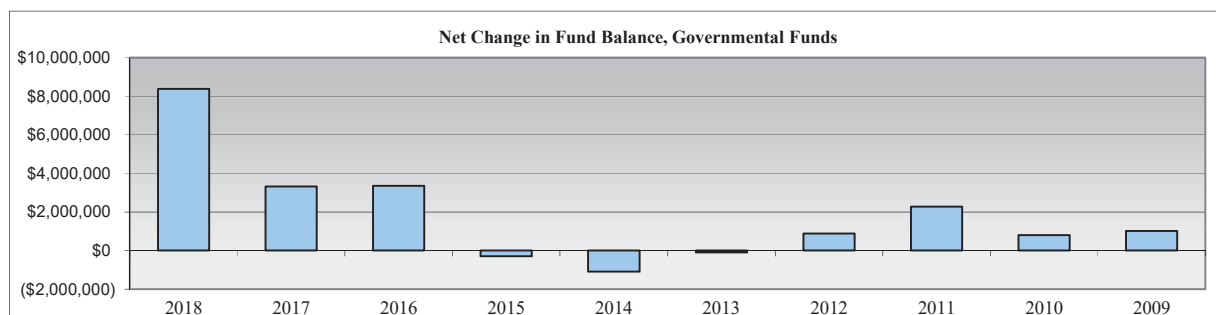


2014	2013	2012	2011	2010	2009
\$465,998	\$505,517	\$446,411	\$341,884	\$349,457	\$0
484,435	498,934	457,745	246,758	235,350	0
411,335	393,826	359,766	314,745	708,884	0
9,378,863	9,408,680	7,058,015	6,712,770	5,602,717	0
0	0	0	0	0	567,242
0	0	0	0	0	5,735,436
10,740,631	10,806,957	8,321,937	7,616,157	6,896,408	6,302,678
106,443	103,582	92,013	148,804	178,434	0
27,589,496	29,629,054	33,151,584	30,572,585	26,410,078	0
2,750,831	1,998,137	620,756	957,253	3,026,340	0
(2,722,778)	(2,981,752)	(2,529,204)	(513,361)	0	0
0	0	0	0	0	5,649,910
0	0	0	0	0	19,164,322
0	0	0	0	0	2,145,479
0	0	0	0	0	2,454,769
27,723,992	28,749,021	31,335,149	31,165,281	29,614,852	29,414,480
\$38,464,623	\$39,555,978	\$39,657,086	\$38,781,438	\$36,511,260	\$35,717,158

## Geauga County, Ohio

### Changes in Fund Balances, Governmental Funds Last Ten Years (Modified Accrual Basis of Accounting)

	2018	2017	2016	2015
<b>Revenues</b>				
Property Taxes	\$33,056,488	\$32,561,098	\$31,176,551	\$26,519,018
Sales Tax	15,379,875	14,951,407	14,516,159	14,052,049
Permissive Motor Vehicle License Tax	540,316	287,554	610,681	717,532
Charges for Services	9,550,275	9,667,375	9,535,827	9,485,138
Licenses and Permits	529,603	472,008	500,105	362,256
Fines and Forfeitures	402,316	357,335	348,407	467,443
Intergovernmental	29,167,734	25,890,174	26,223,011	27,798,157
Special Assessments	159,805	160,897	183,763	342,062
Interest	1,137,062	709,516	455,005	458,814
Rentals	296,374	276,366	237,847	253,183
Contributions/Donations	384,454	307,019	423,949	443,479
Other	3,326,212	2,684,394	2,621,579	2,161,208
<b>Total Revenues</b>	<b>93,930,514</b>	<b>88,325,143</b>	<b>86,832,884</b>	<b>83,060,339</b>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	13,557,377	13,529,982	13,171,563	12,234,111
Judicial	5,961,832	6,043,038	5,522,243	5,408,992
Public Safety	15,568,080	15,356,711	14,144,732	13,618,369
Public Works	7,780,776	6,986,012	7,796,457	6,785,694
Health	6,465,925	6,427,091	6,610,396	5,619,531
Human Services	31,374,047	32,039,004	31,259,564	32,848,388
Economic Development and Assistance	0	0	0	300,022
Capital Outlay	4,585,577	4,342,074	4,704,067	6,011,599
Debt Service				
Principal Retirement	141,116	140,653	145,516	383,739
Principal Retirement Current Refunding	0	0	0	0
Interest and Fiscal Charges	27,802	42,474	69,655	51,287
<b>Total Expenditures</b>	<b>85,462,532</b>	<b>84,907,039</b>	<b>83,424,193</b>	<b>83,261,732</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>8,467,982</b>	<b>3,418,104</b>	<b>3,408,691</b>	<b>(201,393)</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Inception of Capital Lease	0	0	45,043	0
General Obligation Bonds Issued	0	0	0	0
General Obligation Notes Issued	0	0	0	0
Payment on Refunding Notes	0	0	0	0
Transfers In	3,215,314	4,784,338	5,270,073	6,936,141
Transfers Out	(3,308,395)	(4,876,552)	(5,363,564)	(7,034,865)
<b>Total Other Financing Sources (Uses)</b>	<b>(93,081)</b>	<b>(92,214)</b>	<b>(48,448)</b>	<b>(98,724)</b>
<b>Net Change in Fund Balances</b>	<b>\$8,374,901</b>	<b>\$3,325,890</b>	<b>\$3,360,243</b>	<b>(\$300,117)</b>
<b>Debt Service as a Percentage of</b>				
Noncapital Expenditures	0.21%	0.22%	0.26%	0.55%



Source: Geauga County Auditor

2014	2013	2012	2011	2010	2009
\$26,066,927	\$25,970,983	\$26,679,474	\$25,804,326	\$24,622,759	\$23,957,698
14,189,574	12,492,364	11,706,845	11,187,156	11,054,675	10,693,407
600,082	414,530	442,038	449,301	880,930	438,928
8,663,787	9,076,831	9,474,198	7,543,608	7,101,534	6,831,064
295,920	349,529	222,252	188,942	218,834	224,456
450,322	444,496	503,450	430,672	430,222	400,119
29,010,995	30,742,027	30,431,035	33,871,780	38,082,770	35,724,239
340,680	361,755	374,689	382,403	601,682	417,740
385,041	247,428	541,482	690,450	937,259	1,623,470
223,260	194,250	201,826	209,217	240,413	262,365
272,882	513,715	269,713	236,850	270,553	211,292
2,010,985	2,807,335	2,005,060	2,237,595	2,953,712	2,274,530
82,510,455	83,615,243	82,852,062	83,232,300	87,395,343	83,059,308
11,878,254	10,683,651	10,530,717	10,503,362	11,267,955	10,866,427
4,986,444	4,453,567	4,197,526	4,015,061	3,998,110	4,141,300
13,297,503	12,257,195	12,254,606	11,778,850	12,767,034	12,574,469
6,141,683	7,121,179	6,352,899	6,354,081	7,431,673	6,462,564
6,453,502	7,285,762	7,562,603	8,888,432	9,191,408	8,959,513
32,424,319	32,030,525	30,499,329	29,375,321	29,087,840	29,570,964
0	189,581	36,854	962,187	299,691	0
7,954,087	9,115,468	10,480,559	8,493,712	11,685,708	9,061,860
314,356	458,614	431,945	409,255	581,322	557,164
0	0	0	0	0	20,000
80,588	113,538	131,507	153,255	204,500	256,888
83,530,736	83,709,080	82,478,545	80,933,516	86,515,241	82,471,149
(1,020,281)	(93,837)	373,517	2,298,784	880,102	588,159
0	0	499,429	0	0	0
7,245	9,577	49,274	16,460	0	23,170
0	0	0	0	0	650,000
0	0	0	0	0	180,000
0	0	0	0	0	(180,000)
6,418,485	7,084,046	4,689,620	3,756,134	5,810,870	4,576,992
(6,496,804)	(7,100,894)	(4,736,192)	(3,801,200)	(5,896,870)	(4,819,717)
(71,074)	(7,271)	502,131	(28,606)	(86,000)	430,445
(\$1,091,355)	(\$101,108)	\$875,648	\$2,270,178	\$794,102	\$1,018,604
0.50%	0.75%	0.74%	0.82%	0.97%	1.08%

## Geauga County, Ohio

### *Assessed and Estimated Actual Value of Taxable Property Last Ten Years*

Year	Real Property			Tangible Personal Property			
	Assessed Value		Estimated Actual Value (1)	General Business		Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2018	\$2,731,325,410	\$338,065,800	\$8,769,689,171	\$0	\$0	\$111,615,630	\$126,835,943
2017	2,646,410,590	339,742,680	8,531,866,486	0	0	108,024,360	122,754,955
2016	2,632,099,660	337,581,590	8,484,803,571	0	0	99,798,080	113,406,909
2015	2,619,766,110	337,850,450	8,450,333,029	0	0	88,794,640	100,903,000
2014	2,587,968,450	334,093,980	8,348,749,800	0	0	81,550,480	92,671,000
2013	2,578,288,810	336,452,520	8,327,832,371	0	0	74,215,370	84,335,648
2012	2,575,693,510	339,042,100	8,327,816,029	0	0	68,095,110	77,380,807
2011	2,682,868,720	345,071,580	8,651,258,000	0	0	65,637,020	74,587,523
2010	2,682,149,530	322,582,180	8,584,947,743	0	0	64,208,980	72,964,750
2009	2,666,416,570	324,889,480	8,546,588,714	0	0	59,294,730	67,380,375

- (1) Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

The tangible personal property values associated with each year were 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 a 10 percent and a 2 1/2 percent

Source: Geauga County Auditor

Totals		Ratio	Direct Tax Rate			Total Direct Tax Rate	Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)		Real Property		Tangible Personal Property		
			Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU		
\$3,181,006,840	\$8,896,525,115	36%	\$12.994535	\$14.120263	\$15.600000	\$42.714798	\$13.205560
3,094,177,630	8,654,621,440	36	13.255281	14.075327	15.600000	42.930608	13.427180
3,069,479,330	8,598,210,481	36	13.250593	14.052547	15.600000	42.903140	13.415180
3,046,411,200	8,551,236,029	36	11.471137	12.141380	13.400000	37.012517	11.601690
3,003,612,910	8,441,420,800	36	11.802762	12.479047	14.100000	38.381809	11.940360
2,988,956,700	8,412,168,019	36	11.985042	12.746031	15.100000	39.831073	12.148050
2,982,830,720	8,405,196,835	35	11.967424	12.585267	15.100000	39.652691	12.109160
3,093,577,320	8,725,845,523	35	11.609666	12.434842	15.100000	39.144508	11.775760
3,068,940,690	8,657,912,493	35	11.206413	12.094831	15.100000	38.401244	11.381260
3,050,600,780	8,613,969,089	35	10.901138	11.589253	15.100000	37.590391	11.056040

# Geauga County, Ohio

## Property Tax Rates - Direct and Overlapping Governments (Per \$1,000 Assessed Value) Last Ten Years

	2018	2017	2016	2015
<b>Unvoted Millage</b>				
Operating	\$2.500000	\$2.500000	\$2.500000	\$2.500000
Bond Retirement	0.000000	0.000000	0.000000	0.000000
<b>Total Unvoted Millage</b>	<b>2.500000</b>	<b>2.500000</b>	<b>2.500000</b>	<b>2.500000</b>
<b>Voted Millage - by levy</b>				
Park District				
Residential/Agricultural Real	2.056544	2.107640	2.106572	1.830387
Commercial/Industrial and Public Utility Real	2.343493	2.321300	2.314990	1.931981
General Business and Public Utility Personal	2.700000	2.700000	2.700000	2.000000
Health District				
Residential/Agricultural Real	0.194155	0.198979	0.198878	0.198787
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
1986 Road Improvement - 5 years				
Residential/Agricultural Real	0.960032	0.983885	0.983385	0.982935
Commercial/Industrial and Public Utility Real	1.376770	1.354027	1.347560	1.339377
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
2011 Children's Services - 5 years				
Residential/Agricultural Real	0.679543	0.696427	0.696074	0.695755
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2004 Developmental Disabilities - 5 years				
Residential/Agricultural Real	3.004920	3.079579	3.078022	3.076613
Commercial/Industrial and Public Utility Real	3.300000	3.300000	3.289997	3.270022
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years				
Residential/Agricultural Real	0.485388	0.497448	0.497196	0.496968
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2009 Mental Health - 5 years				
Residential/Agricultural Real	0.679543	0.696427	0.696074	0.695755
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2010 Senior Citizens - 5 years				
Residential/Agricultural Real	0.970776	0.994896	0.994392	0.993937
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2015 Children's Services - 5 years				
Residential/Agricultural Real	0.487878	0.500000	0.500000	0.000000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.000000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.000000
2015 Developmental Disabilities - 5 years				
Residential/Agricultural Real	0.975756	1.000000	1.000000	0.000000
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	0.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	0.000000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	10.494535	10.755281	10.750593	8.971137
Commercial/Industrial and Public Utility Real	11.620263	11.575327	11.552547	9.641380
General Business and Public Utility Personal	13.100000	13.100000	13.100000	10.900000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$12.994535	\$13.255281	\$13.250593	\$11.471137
Commercial/Industrial and Public Utility Real	14.120263	14.075327	14.052547	12.141380
General Business and Public Utility Personal	15.600000	15.600000	15.600000	13.400000
<b>Total Weighted Average Tax Rate</b>	<b>\$13.205560</b>	<b>\$13.427180</b>	<b>\$13.415180</b>	<b>\$11.601690</b>



2014	2013	2012	2011	2010	2009
\$2.500000	\$2.500000	\$2.500000	\$2.500000	\$2.500000	\$2.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.118452	2.309066	2.302694	2.200626	2.193856	2.189137
2.298753	2.673147	2.613009	2.575956	2.557525	2.482334
2.700000	3.700000	3.700000	3.700000	3.700000	3.700000
0.200000	0.200000	0.200000	0.200000	0.200000	0.135844
0.200000	0.200000	0.200000	0.200000	0.200000	0.141187
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
0.988930	0.986912	0.984190	0.940565	0.937670	0.935652
1.330920	1.299710	1.270470	1.252455	1.243492	1.206935
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.700000	0.700000	0.700000	0.624483	0.622562	0.621223
0.700000	0.700000	0.700000	0.648625	0.643983	0.625051
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.095380	3.089064	3.080540	2.943992	2.934937	2.928624
3.249374	3.173174	3.101788	3.057806	3.035924	2.946672
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
0.500000	0.500000	0.500000	0.500000	0.500000	0.499152
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.700000	0.700000	0.700000	0.700000	0.700000	0.475456
0.700000	0.700000	0.700000	0.700000	0.700000	0.494155
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
1.000000	1.000000	1.000000	1.000000	0.617388	0.616050
1.000000	1.000000	1.000000	1.000000	0.713907	0.692919
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9.302762	9.485042	9.467424	9.109666	8.706413	8.401138
9.979047	10.246031	10.085267	9.934842	9.594831	9.089253
11.600000	12.600000	12.600000	12.600000	12.600000	12.600000
\$11.802762	\$11.985042	\$11.967424	\$11.609666	\$11.206413	\$10.901138
12.479047	12.746031	12.585267	12.434842	12.094831	11.589253
14.100000	15.100000	15.100000	15.100000	15.100000	15.100000
\$11.940360	\$12.148050	\$12.109160	\$11.775760	\$11.381260	\$11.056040

(continued)

# Geauga County, Ohio

*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2018	2017	2016	2015
<b>Overlapping Rates by Taxing District</b>				
<b>City</b>				
Chardon City				
Residential/Agricultural Real	\$8.500906	\$8.569780	\$8.565900	\$8.550612
Commercial/Industrial and Public Utility Real	9.496456	9.357528	9.282340	9.246276
General Business and Public Utility Personal	12.000000	12.000000	12.000000	12.000000
<b>Villages</b>				
Aquilla Village				
Residential/Agricultural Real	6.277480	5.193580	5.166416	5.119136
Commercial/Industrial and Public Utility Real	10.263660	9.263660	9.263660	9.263660
General Business and Public Utility Personal	10.500000	9.500000	9.500000	9.500000
Burton Village				
Residential/Agricultural Real	11.136515	11.170027	8.211301	8.211922
Commercial/Industrial and Public Utility Real	11.724808	11.702422	9.121658	9.121658
General Business and Public Utility Personal	12.000000	12.000000	9.750000	9.750000
Hunting Valley Village				
Residential/Agricultural Real	8.100000	8.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	8.100000	8.100000	5.100000	5.100000
General Business and Public Utility Personal	8.100000	8.100000	5.100000	5.100000
Middlefield Village				
Residential/Agricultural Real	5.911261	5.118351	5.116906	3.622949
Commercial/Industrial and Public Utility Real	6.262730	5.194861	5.194722	4.248460
General Business and Public Utility Personal	6.450000	5.220000	5.220000	5.220000
South Russell Village				
Residential/Agricultural Real	8.728773	7.425367	7.423436	7.419355
Commercial/Industrial and Public Utility Real	9.277877	8.103718	8.184958	8.184958
General Business and Public Utility Personal	13.450000	11.950000	11.950000	11.950000
<b>Townships</b>				
Auburn Township				
Residential/Agricultural Real	11.180604	11.440451	11.439949	11.439653
Commercial/Industrial and Public Utility Real	11.178082	11.704575	11.391625	11.390938
General Business and Public Utility Personal	11.500000	11.500000	11.500000	11.500000
Bainbridge Township				
Residential/Agricultural Real	17.763614	18.278645	16.299699	16.331468
Commercial/Industrial and Public Utility Real	20.606239	20.653454	18.617291	18.602563
General Business and Public Utility Personal	27.600000	27.600000	25.600000	25.600000
Burton Township				
Residential/Agricultural Real	9.194056	9.930752	5.925414	5.927598
Commercial/Industrial and Public Utility Real	9.601938	10.393331	6.438076	6.327659
General Business and Public Utility Personal	10.350000	11.250000	7.250000	7.250000

2014	2013	2012	2011	2010	2009
\$8.503876	\$8.496392	\$7.488404	\$7.319916	\$7.313972	\$7.301112
9.199644	9.135812	8.010292	8.051156	7.999780	7.987048
12.000000	12.000000	11.000000	11.000000	11.000000	11.000000
5.105476	5.068516	3.637584	3.606336	3.589452	3.952796
9.263660	9.263660	5.500000	5.500000	5.500000	3.735260
9.500000	9.500000	5.500000	5.500000	5.500000	5.500000
8.215734	8.196890	8.191413	8.123088	8.117402	8.117230
9.111888	9.070939	9.034751	9.317182	9.317182	9.317182
9.750000	9.750000	9.750000	9.750000	9.750000	9.750000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
3.625015	3.752453	3.483288	3.466068	3.753309	3.753050
4.221937	4.376256	3.972540	3.958916	4.536816	4.411336
5.220000	5.430000	5.000000	5.000000	6.500000	6.500000
7.412374	7.406428	7.392542	7.351263	7.342843	7.334831
8.180120	8.180120	8.180120	8.104016	8.083554	8.085322
11.950000	11.950000	11.950000	11.950000	11.950000	11.950000
9.429204	9.427259	9.423762	9.380295	7.716086	7.705428
9.362499	9.352500	9.346241	9.345814	7.960169	7.938553
9.500000	9.500000	9.500000	9.500000	11.170000	11.170000
16.371172	16.351959	16.351687	14.162120	14.106599	14.079398
18.549094	18.402897	18.045371	15.187951	15.133074	14.532938
25.600000	25.600000	25.600000	23.750000	23.750000	23.750000
5.992107	5.987461	5.256144	5.938899	5.931612	5.928863
6.336687	6.310397	5.504342	6.313082	6.310660	6.309858
7.250000	7.250000	6.350000	7.250000	7.250000	7.250000

(continued)

# Geauga County, Ohio

*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2018	2017	2016	2015
<b>Townships (continued)</b>				
Chardon Township				
Residential/Agricultural Real	\$7.624573	\$7.876588	\$7.875530	\$7.125573
Commercial/Industrial and Public Utility Real	7.846396	7.739366	7.349483	6.598999
General Business and Public Utility Personal	7.950000	7.950000	7.950000	7.200000
Chester Township				
Residential/Agricultural Real	14.256050	14.571077	12.059137	12.044118
Commercial/Industrial and Public Utility Real	15.060553	15.067112	12.578841	12.601320
General Business and Public Utility Personal	20.470000	20.470000	17.970000	17.970000
Claridon Township				
Residential/Agricultural Real	6.497983	7.507716	7.500038	7.478788
Commercial/Industrial and Public Utility Real	6.471320	7.306919	7.306937	7.306160
General Business and Public Utility Personal	6.750000	9.150000	9.150000	9.150000
Hambden Township				
Residential/Agricultural Real	9.290362	9.700866	9.702184	9.694380
Commercial/Industrial and Public Utility Real	9.764505	8.857258	8.852808	8.835880
General Business and Public Utility Personal	10.350000	10.350000	10.350000	10.350000
Huntsburg Township				
Residential/Agricultural Real	8.522983	8.510475	8.509485	8.501746
Commercial/Industrial and Public Utility Real	8.209200	7.813458	7.814951	7.813577
General Business and Public Utility Personal	9.000000	9.000000	9.000000	9.000000
Middlefield Township				
Residential/Agricultural Real	7.029201	6.166024	5.038641	5.039298
Commercial/Industrial and Public Utility Real	7.100000	6.255295	5.460890	5.458964
General Business and Public Utility Personal	7.100000	6.620000	6.620000	6.620000
Montville Township				
Residential/Agricultural Real	8.374154	7.708867	7.719657	7.715789
Commercial/Industrial and Public Utility Real	8.291002	8.009507	7.989873	7.408124
General Business and Public Utility Personal	9.900000	10.400000	10.400000	10.400000
Munson Township				
Residential/Agricultural Real	10.921801	11.322710	9.665668	9.668096
Commercial/Industrial and Public Utility Real	11.973314	12.204726	10.406768	10.482496
General Business and Public Utility Personal	13.900000	13.900000	12.250000	12.250000
Newbury Township				
Residential/Agricultural Real	7.754196	7.850994	7.835789	7.822826
Commercial/Industrial and Public Utility Real	7.813299	7.765560	7.770143	7.705622
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Parkman Township				
Residential/Agricultural Real	9.645358	9.516255	7.524374	7.523192
Commercial/Industrial and Public Utility Real	10.693116	10.463113	8.584454	8.593079
General Business and Public Utility Personal	10.800000	10.800000	8.800000	8.800000

2014	2013	2012	2011	2010	2009
\$7.132100	\$7.129530	\$7.124306	\$7.020688	\$7.016052	\$6.032950
6.601560	6.603088	6.600385	6.846200	6.970446	6.240892
7.200000	7.200000	7.200000	7.200000	7.200000	6.700000
12.045577	12.030604	12.000124	11.516321	11.490097	11.880375
12.533538	12.453882	12.385827	12.403964	12.283196	12.344568
17.970000	17.970000	17.970000	17.970000	17.970000	18.600000
7.570351	7.560475	6.504034	6.522189	6.517078	6.515312
7.309555	7.306075	6.276289	6.288572	6.228401	6.287374
9.150000	9.150000	9.400000	9.400000	9.400000	9.400000
9.747942	9.751168	9.745582	9.184185	8.468168	8.068838
8.835880	8.528726	8.534457	9.270468	8.652988	8.247661
10.350000	10.350000	10.350000	10.350000	10.800000	10.800000
8.688250	8.681251	8.676554	8.553119	8.539277	8.528871
7.879609	7.888946	7.884235	8.703187	8.703187	8.702941
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
5.137441	5.133583	4.925851	4.904915	4.900980	4.896889
5.452810	5.452810	5.202447	5.404940	5.434770	5.403771
6.620000	6.620000	6.300000	6.300000	6.300000	6.300000
7.851422	7.844975	7.826944	7.815281	7.114430	7.317605
7.408124	7.408124	7.408124	7.946943	7.946857	7.481651
10.400000	10.400000	10.400000	10.400000	10.400000	10.700000
9.691107	9.688711	9.251027	8.866716	8.848747	8.821441
10.689552	9.999259	9.662746	9.571588	9.570607	9.474916
12.250000	12.250000	12.250000	12.250000	12.250000	12.250000
7.869148	7.867044	7.651195	7.399502	7.390908	6.116510
7.705998	7.694881	7.257842	7.569241	7.536012	6.455527
7.900000	7.900000	7.900000	7.900000	7.900000	8.700000
7.063476	7.059925	7.049932	6.955738	6.959332	6.957182
8.100656	8.100656	8.097424	7.931128	7.931128	7.622876
8.800000	8.800000	8.800000	8.800000	8.800000	8.800000

(continued)

## Geauga County, Ohio

*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2018	2017	2016	2015
<b>Townships (continued)</b>				
Russell Township				
Residential/Agricultural Real	\$20.646459	\$20.633693	\$17.469985	\$17.458352
Commercial/Industrial and Public Utility Real	23.326895	23.339949	20.189949	20.189949
General Business and Public Utility Personal	27.100000	27.100000	23.950000	23.950000
Thompson Township				
Residential/Agricultural Real	10.181542	9.996905	10.020228	10.009972
Commercial/Industrial and Public Utility Real	10.797531	10.182908	10.461204	10.355022
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	9.388216	9.187959	9.195043	8.059645
Commercial/Industrial and Public Utility Real	8.966792	8.286475	8.286475	7.246720
General Business and Public Utility Personal	12.500000	12.500000	12.500000	11.000000
<b>Special Districts</b>				
Geauga County Library District				
Residential/Agricultural Real	2.439718	1.993020	1.992104	1.991342
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Burton Public Library District				
Residential/Agricultural Real	1.673843	1.656984	1.655386	1.652821
Commercial/Industrial and Public Utility Real	1.700000	1.697310	1.700000	1.700000
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
West Geauga Recreation District				
Residential/Agricultural Real	0.096526	0.099039	0.098858	0.098686
Commercial/Industrial and Public Utility Real	0.118973	0.118825	0.118824	0.119065
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	3.708048	3.713421	2.712603	2.724201
Commercial/Industrial and Public Utility Real	3.800000	3.800000	2.800000	2.800000
General Business and Public Utility Personal	3.800000	3.800000	2.800000	2.800000
<b>Joint Vocational Schools</b>				
Auburn Joint Vocational School District				
Residential/Agricultural Real	1.500000	1.500000	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2014	2013	2012	2011	2010	2009
\$17.451353	\$15.163870	\$15.130050	\$14.608385	\$13.875555	\$12.988615
20.189949	18.219759	18.188828	17.668029	16.741090	15.921141
23.950000	22.850000	22.850000	22.850000	22.850000	22.850000
10.285194	10.269897	9.653227	9.702049	9.697450	9.240833
10.323303	10.323303	10.379241	10.200231	10.200231	9.822406
12.500000	12.500000	12.500000	12.500000	12.500000	12.500000
8.337569	8.336343	8.317212	9.391836	9.372200	9.377724
7.239502	7.239502	7.239178	8.427143	9.397598	8.415256
11.000000	11.000000	11.000000	12.500000	12.500000	12.500000
2.000000	2.000000	2.000000	2.000000	1.000000	0.996428
2.000000	2.000000	2.000000	2.000000	1.000000	1.000000
2.000000	2.000000	2.000000	2.000000	1.000000	1.000000
1.200000	1.200000	1.200000	1.198008	1.195624	1.195519
1.176218	1.170956	1.169313	1.200000	1.198868	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
0.098639	0.098402	0.098011	0.091684	0.913700	0.091204
0.118338	0.117395	0.116598	0.115007	0.113241	0.109162
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
1.590254	1.585329	1.578194	1.543152	1.540568	1.538532
2.222418	2.193783	2.117116	2.146650	2.130962	2.000670
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000

(continued)

# Geauga County, Ohio

*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2018	2017	2016	2015
<b>Joint Vocational Schools (continued)</b>				
Ashtabula Joint Vocational School District				
Residential/Agricultural Real	\$0.000000	\$0.000000	\$2.432377	\$2.423554
Commercial/Industrial and Public Utility Real	0.000000	0.000000	2.751389	2.718105
General Business and Public Utility Personal	0.000000	0.000000	4.110000	4.110000
<b>Schools</b>				
Berkshire Local School District				
Residential/Agricultural Real	21.252095	21.024473	21.029561	21.004655
Commercial/Industrial and Public Utility Real	23.665125	22.462937	22.690665	22.391236
General Business and Public Utility Personal	52.300000	52.300000	52.300000	52.300000
Cardinal Local School District				
Residential/Agricultural Real	31.069544	25.367146	25.399657	24.711779
Commercial/Industrial and Public Utility Real	39.200220	33.352194	33.401981	32.511972
General Business and Public Utility Personal	60.610000	55.060000	55.090000	54.370000
Chardon Local School District				
Residential/Agricultural Real	36.717483	38.167868	38.145606	38.117639
Commercial/Industrial and Public Utility Real	46.766302	45.884526	45.406402	45.318439
General Business and Public Utility Personal	76.780000	76.780000	76.780000	76.780000
Ledgemont Local School District				
Residential/Agricultural Real	0.000000	0.000000	20.021980	20.000032
Commercial/Industrial and Public Utility Real	0.000000	0.000000	25.070136	23.917128
General Business and Public Utility Personal	0.000000	0.000000	51.200000	51.200000
Newbury Local School District				
Residential/Agricultural Real	43.963992	44.660713	44.634301	44.856190
Commercial/Industrial and Public Utility Real	45.728224	45.467771	45.515708	45.395400
General Business and Public Utility Personal	73.800000	74.140000	74.170000	74.440000
Kenston Local School District				
Residential/Agricultural Real	42.251518	43.624141	43.699455	39.542044
Commercial/Industrial and Public Utility Real	52.441459	53.082365	52.943110	48.694993
General Business and Public Utility Personal	90.330000	90.590000	90.640000	86.430000
West Geauga Local School District				
Residential/Agricultural Real	31.207486	34.684364	34.721441	34.740233
Commercial/Industrial and Public Utility Real	32.282731	35.274126	35.343794	35.437082
General Business and Public Utility Personal	52.460000	55.480000	55.550000	55.600000
<b>Overlapping Districts</b>				
Kirtland Public Library				
Residential/Agricultural Real	0.997158	0.996608	0.992462	1.000000
Commercial/Industrial and Public Utility Real	0.998513	0.981680	0.969225	0.980815
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000



2014	2013	2012	2011	2010	2009
\$2.451821	\$2.453381	\$2.443098	\$2.304526	\$2.128948	\$2.126747
2.521019	2.508857	2.507312	2.343204	2.198091	2.184146
4.110000	4.110000	4.110000	4.110000	4.110000	4.110000
21.255556	21.230674	21.195996	21.053163	21.202090	21.018725
22.385354	22.305339	22.280363	22.746943	22.708789	22.725963
52.300000	52.300000	52.300000	52.300000	52.300000	52.300000
25.342490	25.561321	26.259801	25.889333	25.724677	26.208790
32.301933	32.358800	32.497669	32.652139	32.422007	31.996358
54.390000	54.630000	55.360000	55.270000	55.140000	55.650000
38.165655	32.243749	32.178148	30.825294	30.743357	30.653884
45.285240	37.665642	37.100415	37.790378	37.591249	37.436296
76.780000	70.880000	70.880000	70.880000	70.880000	70.880000
20.124350	20.088457	20.017450	20.043876	20.002320	20.000018
23.869311	23.869311	24.548987	24.858720	24.858563	24.872377
51.200000	51.200000	51.200000	51.200000	51.200000	51.200000
37.177968	37.150755	37.113904	34.948858	34.855421	28.162483
37.546846	37.479431	36.692001	37.360705	37.099892	30.281784
66.590000	66.590000	66.590000	65.990000	65.950000	59.290000
39.700274	39.470663	39.642168	38.231344	38.308769	38.757420
48.604715	47.980521	47.127299	43.651740	43.636268	42.544745
86.650000	86.480000	86.690000	86.270000	86.460000	86.990000
34.831738	34.788633	34.857478	33.687247	32.490305	33.280117
35.423363	35.275697	35.290919	35.021965	33.605574	33.787018
55.700000	55.700000	55.840000	55.820000	54.680000	55.500000
1.000000	1.000000	1.000000	1.000000	1.000000	0.999144
1.000000	1.000000	1.000000	1.000000	0.998935	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

(continued)

# Geauga County, Ohio

*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2018	2017	2016	2015
<b>Overlapping Districts (continued)</b>				
Mentor Public Library				
Residential/Agricultural Real	\$1.934720	\$1.935270	\$1.936608	\$2.000000
Commercial/Industrial and Public Utility Real	1.961086	1.953732	1.969852	1.989426
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Lake County Financing District				
Residential/Agricultural Real	2.459109	2.462294	2.460887	2.485353
Commercial/Industrial and Public Utility Real	4.881742	4.900000	4.882977	4.900000
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.				
Residential/Agricultural Real	61.573307	53.245970	53.312697	54.238980
Commercial/Industrial and Public Utility Real	70.284880	62.673792	62.945313	62.782115
General Business and Public Utility Personal	124.100000	115.200000	115.300000	115.300000
Riverside L.S.D.				
Residential/Agricultural Real	36.604536	32.075521	29.338821	30.615944
Commercial/Industrial and Public Utility Real	35.536306	31.229786	28.086499	29.174734
General Business and Public Utility Personal	60.880000	56.310000	53.780000	54.710000
Kirtland L.S.D.				
Residential/Agricultural Real	43.239051	43.408527	43.069124	44.013424
Commercial/Industrial and Public Utility Real	42.669906	42.843513	42.046685	43.061628
General Business and Public Utility Personal	77.400000	77.580000	77.320000	78.120000
Madison L.S.D.				
Residential/Agricultural Real	34.435646	29.492232	29.338056	31.123008
Commercial/Industrial and Public Utility Real	39.709443	31.960773	31.831931	33.191089
General Business and Public Utility Personal	61.190000	56.180000	56.070000	57.850000
Mentor E.V.S.D.				
Residential/Agricultural Real	41.565429	41.533453	36.703022	37.730373
Commercial/Industrial and Public Utility Real	51.443946	51.260691	46.724630	47.317156
General Business and Public Utility Personal	82.050000	82.010000	77.160000	77.420000

Note: 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. By statute, voted rate applied to real property valuations decrease as assessments increase

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Source: Geauga County Auditor

2014	2013	2012	2011	2010	2009
\$2.000000	\$2.000000	\$1.100000	\$1.100000	\$1.100000	\$1.098926
1.990620	2.000000	1.100000	1.100000	1.095252	1.064891
2.000000	2.000000	1.100000	1.100000	1.100000	1.100000
2.482501	2.474769	2.260796	2.259228	2.256499	2.027473
4.900000	4.900000	4.615461	4.294874	4.256826	4.429467
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
54.448358	54.265225	47.570771	47.326488	48.224517	47.816083
61.837696	61.665321	54.097548	53.604115	54.466875	54.407837
115.600000	115.600000	107.700000	107.700000	108.600000	108.600000
30.634166	30.612489	28.535483	28.412548	28.398127	25.984374
29.290254	29.440073	26.671163	26.408130	26.431678	26.034077
54.740000	54.750000	54.290000	54.170000	54.180000	53.780000
44.288266	44.433242	36.282014	36.409741	36.559240	34.601921
43.727434	43.676079	35.137546	35.255286	35.351497	34.908781
78.440000	78.690000	72.060000	72.200000	72.380000	71.920000
31.292358	31.730023	25.955411	25.919959	26.067887	24.185623
33.204563	33.601318	25.870418	24.460979	24.633493	24.455883
58.050000	58.580000	54.040000	54.020000	54.190000	53.910000
37.794795	38.058132	35.204304	35.846321	35.849491	32.824842
47.550840	47.876741	42.488241	42.976475	42.306150	40.764275
77.490000	77.800000	76.960000	77.610000	77.640000	76.890000

## Geauga County, Ohio

### *Property Tax Levies and Collections Last Ten Years (1) Real and Public Utility Taxes*

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
2018	\$35,241,045	\$34,568,314	98%	\$738,371	\$35,306,685
2017	34,346,793	33,610,201	98	956,498	34,566,699
2016	34,113,617	33,047,096	97	847,170	33,894,266
2015	29,863,131	29,177,512	98	769,953	29,947,465
2014	28,841,467	28,134,974	98	755,797	28,890,771
2013	28,619,673	27,940,304	98	747,560	28,687,864
2012	28,486,649	27,717,596	97	878,888	28,596,484
2011	28,795,019	27,822,116	97	856,963	28,679,079
2010	27,404,244	26,557,332	97	845,665	27,402,997
2009	26,312,306	25,353,750	96	637,532	25,991,282

- (1) Does not include General Health District or Park District levies, special districts that are not part of the County entity for reporting purposes.
- (2) Does not include State reimbursements for homestead and rollback exemptions.
- (3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.
- (4) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio Law they become part of the tax obligation.

Source: Geauga County Auditor

Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Tax (4)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
100%	\$1,896,200	5.4%
101	1,765,797	5.1
99	1,663,449	4.9
100	754,107	2.5
100	742,601	2.6
100	938,394	3.3
100	807,066	2.8
100	1,061,037	3.7
100	987,041	3.6
99	585,817	2.2

# Geauga County, Ohio

## Principal Real Property Taxpayers 2018 and 2009

Taxpayer	2018	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
South Franklin Circle	\$14,492,710	0.47%
Four Corners Shopping Center LLC	11,418,960	0.37
WalMart Real Estate	5,821,080	0.19
HD Development of Maryland, Incorporated	5,208,820	0.17
KraftMaid Cabinetry, Incorporated	4,519,710	0.15
Great Lakes Cheese Co., Incorporated	4,247,430	0.14
Johnsonite, Incorporated	3,842,970	0.13
Geauga Lake LLC	3,601,850	0.12
R W Sidley, Incorporated	3,155,400	0.10
V&V Lakeshore Ltd	3,042,170	0.09
Totals	\$59,351,100	1.93%
Total Real Property Assessed Valuation	\$3,069,391,210	

Taxpayer	2009	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping	\$14,014,720	0.47%
WalMart Real Estate	\$6,682,140	0.22
Cedar Fair LP (Geauga Lake & Wildwater Kingdom)	4,990,620	0.17
KraftMaid Cabinetry, Incorporated	4,903,150	0.16
HD Development of Maryland	4,281,980	0.14
Great Lakes Cheese Co. Inc.	4,016,460	0.13
Bainbridge North Land Development LLC	3,984,240	0.13
Johnsonite, Incorporated	3,502,560	0.13
Heather Hill, Incorporated	3,327,730	0.11
Petronzio Management	3,288,010	0.11
Totals	\$52,991,610	1.77%
Total Real Property Assessed Valuation	\$2,991,306,050	

Source: Geauga County Auditor

**Geauga County, Ohio***Principal Public Utility Property Taxpayers  
2018 and 2009*

Taxpayer	2018	
	Public Utility Assessed Valuation	Percentage of Public Utility Assessed Valuation
Cleveland Electric Illuminating	\$67,058,830	60.08%
American Transmission Systems	27,921,920	25.02
Orwell Trumbull Pipeline Co. LLC	6,367,430	5.70
East Ohio Gas	6,248,470	5.60
Ohio Edison Co. / First Energy	1,996,440	1.79
Totals	\$109,593,090	98.19%
Total Public Utility Assessed Valuation	\$111,615,630	
Taxpayer	2009	
	Public Utility Assessed Valuation	Percentage of Public Utility Assessed Valuation
Cleveland Electric Illuminating	\$50,685,350	85.48%
American Transmission Systems	7,155,120	12.07
Totals	\$57,840,470	97.55%
Total Public Utility Assessed Valuation	\$59,294,730	

Source: Geauga County Auditor

## Geauga County, Ohio

### *Ratio of General Bonded Debt to Estimated True Values of Taxable Property And Bonded Debt Per Capita Last Ten Years*

<u>Year</u>	<u>Population (1)</u>	<u>Estimated True Values of Taxable Property</u>	<u>Gross Bonded Debt (2)</u>	<u>Ratio of Bonded Debt to Estimated True Values</u>	<u>Bonded Debt Per Capita</u>
2018	94,031	\$8,896,525,115	\$65,000	0.0007%	\$0.69
2017	93,918	8,654,621,440	130,000	0.0015	1.38
2016	94,060	8,598,210,481	195,000	0.0023	2.07
2015	94,102	8,551,236,029	260,000	0.0030	2.76
2014	94,295	8,441,420,800	325,000	0.0039	3.45
2013	93,972	8,412,168,019	390,000	0.0046	4.15
2012	93,680	8,405,196,835	455,000	0.0054	4.86
2011	93,228	8,725,845,523	520,000	0.0060	5.58
2010	93,389	8,657,912,493	585,000	0.0068	6.26
2009	99,060	8,613,969,089	650,000	0.0075	6.56

(1) Ohio Department of Development populations estimates

(2) Includes only General Obligation Bonded Debt payable from property tax.

(3) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Geauga County Auditor



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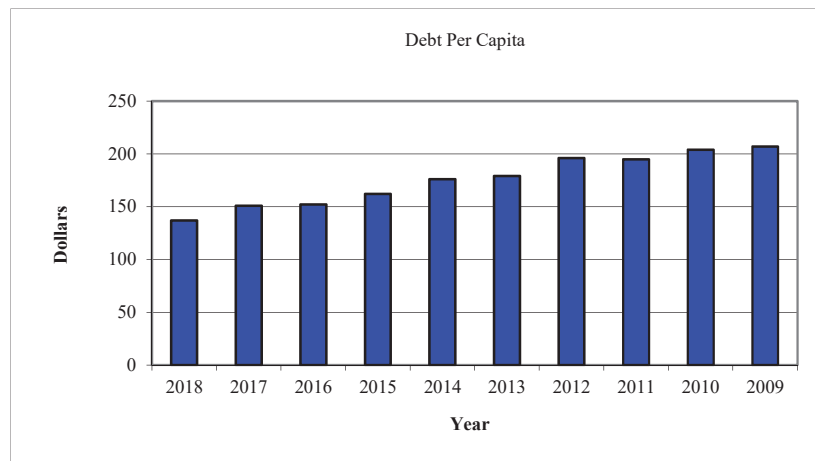
## Geauga County, Ohio

### *Ratio of Outstanding Debt to Total Personal Income and Debt per Capita Last Ten Years*

Year	Governmental Activities					
	General Obligation Bonds	Special Assessment Bonds	Notes	Local Government Innovation Loan	Capital Leases	OPWC Loans
2018	\$65,000	\$377,300	\$0	\$206,203	\$28,688	\$0
2017	130,000	398,456	0	251,203	38,648	0
2016	195,000	418,949	0	296,203	48,808	0
2015	260,000	438,811	0	341,203	19,419	0
2014	325,000	683,074	0	397,453	37,645	0
2013	390,000	911,768	0	0	51,062	0
2012	455,000	1,284,922	0	0	61,945	0
2011	520,000	1,637,562	0	0	26,976	0
2010	585,000	1,974,714	0	0	17,619	0
2009	650,000	2,291,402	180,000	0	22,253	15,000

(1) Personal Income and Population can be found on S-40

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
OWDA Loans	Revenue Bonds	OPWC Loans			
\$8,134,554	\$3,503,500	\$577,880	\$12,893,125	0.22%	\$137
9,132,656	3,569,500	647,599	14,168,062	0.25	151
8,985,990	3,632,900	717,317	14,295,167	0.25	152
9,108,661	4,245,500	787,036	15,200,630	0.29	162
10,152,811	4,104,301	856,755	16,557,039	0.32	176
11,198,153	3,354,000	926,474	16,831,457	0.33	179
12,069,114	3,403,000	996,193	18,270,174	0.38	195
11,824,536	3,446,000	750,912	18,205,986	0.41	195
12,726,809	3,484,000	236,251	19,024,393	0.43	204
13,518,819	3,522,000	262,501	20,461,975	0.43	207



## Geauga County, Ohio

### *Computation of Direct and Overlapping Governmental Activities Debt December 31, 2018*

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
<b>The County</b>			
General Obligation Bonds	\$65,000	100.00 %	\$65,000
Special Assessment Bonds	377,300	100.00	377,300
Local Government Innovation Loan	206,203	100.00	206,203
Capital Leases	28,688	100.00	28,688
<i>Total County</i>	<u>677,191</u>		<u>677,191</u>
<b>Overlapping</b>			
All Cities wholly within County	4,650,000	100.00	4,650,000
All Townships wholly within County	680,000	100.00	680,000
All School Districts (S.D.) wholly within County	63,404,753	100.00	63,404,753
Cardinal Local S.D.	1,888,000	98.76	1,864,589
Chagrin Falls Exempted Village Local S.D.	40,140,000	36.98	14,843,772
Kirtland Local S.D.	10,999,992	0.76	83,600
Madison Local S.D.	19,436,853	0.40	77,747
Riverside Local S.D.	37,710,000	0.42	158,382
Auburn Career Center JVSD	4,875,000	50.14	2,444,325
<i>Total Overlapping</i>	<u>183,784,598</u>		<u>88,207,168</u>
Total Applicable to Geauga County	<u>\$184,461,789</u>		<u>\$88,884,359</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2017 tax year 2018 collection.

Source: Geauga County Auditor

## Geauga County, Ohio

### *Pledged Revenue Coverage Water Resources Fund Last Ten Years*

Year	Gross Revenues (1)	Operating Expenses Net of Depreciation	Net Revenue Available For Debt Service	Debt Service Requirements		
				Principal	Interest	Total
2018	\$7,065,268	\$5,148,726	\$1,916,542	\$1,326,769	\$330,652	\$1,657,421
2017	6,742,808	4,568,073	2,174,735	1,261,705	350,245	1,611,950
2016	7,013,214	4,808,672	2,204,542	1,755,822	336,395	2,092,217
2015	8,769,178	6,361,726	2,407,452	1,184,369	387,641	1,572,010
2014	7,247,626	4,849,276	2,398,350	1,970,061	437,375	2,407,436
2013	6,859,879	4,841,859	2,018,020	989,680	457,529	1,447,209
2012	6,675,826	4,380,147	2,295,679	1,048,780	474,592	1,523,372
2011	5,990,785	4,567,462	1,423,323	994,992	486,993	1,481,985
2010	6,709,767	4,337,010	2,372,757	856,260	442,291	1,298,551
2009	6,039,773	5,250,925	788,848	4,482,350	386,554	4,868,904

(1) Revenues include interest, operating grants, refunding revenue bond proceeds and transfers, in accordance with the debt agreements.

Source: Geauga County Auditor

# Geauga County, Ohio

## Computation of Legal Debt Margin Last Ten Years

	2018		2017	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$3,181,006,840</u>	<u>\$3,181,006,840</u>	<u>\$3,094,177,630</u>	<u>\$3,094,177,630</u>
Debt Limitation	\$78,025,171	\$31,810,068	\$75,854,441	\$30,941,776
Total Outstanding Debt:				
Bonds:				
General Obligation	65,000	65,000	130,000	130,000
Special Assessments	377,300	377,300	398,456	398,456
Revenue	3,503,500	3,503,500	3,569,500	3,569,500
OWDA Loans	8,134,554	8,134,554	9,132,656	9,132,656
OPWC Loans	577,880	577,880	647,599	647,599
Notes	0	0	0	0
Total	<u>12,658,234</u>	<u>12,658,234</u>	<u>13,878,211</u>	<u>13,878,211</u>
Exemptions:				
Self-supporting Debt	8,134,554	8,134,554	9,132,656	9,132,656
Special Assessments	377,300	377,300	398,456	398,456
OPWC Loans	577,880	577,880	647,599	647,599
Debt Service Fund Balance	<u>1,173,792</u>	<u>1,173,792</u>	<u>1,057,600</u>	<u>1,057,600</u>
Total	<u>10,263,526</u>	<u>10,263,526</u>	<u>11,236,311</u>	<u>11,236,311</u>
Net Debt	<u>2,394,708</u>	<u>2,394,708</u>	<u>2,641,900</u>	<u>2,641,900</u>
Total Legal Debt Margin	<u>\$75,630,463</u>	<u>\$29,415,360</u>	<u>\$73,212,541</u>	<u>\$28,299,876</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>96.93%</u>		<u>96.52%</u>	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		72,025,171		69,854,441
		<u>\$78,025,171</u>		<u>\$75,854,441</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2016		2015		2014	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$3,069,479,330</u>	<u>\$3,069,479,330</u>	<u>\$3,046,411,200</u>	<u>\$3,046,411,200</u>	<u>\$3,003,612,910</u>	<u>\$3,003,612,910</u>
\$75,236,983	\$30,694,793	\$74,660,280	\$30,464,112	\$73,590,323	\$30,036,129
195,000	195,000	260,000	260,000	325,000	325,000
418,949	418,949	438,811	438,811	683,074	683,074
3,632,900	3,632,900	4,245,500	4,245,500	4,104,301	4,104,301
8,985,990	8,985,990	9,108,661	9,108,661	10,152,811	10,152,811
717,317	717,317	787,036	787,036	856,755	856,755
2,000,000	2,000,000	3,300,000	3,300,000	3,000,000	3,000,000
<u>15,950,156</u>	<u>15,950,156</u>	<u>18,140,008</u>	<u>18,140,008</u>	<u>19,121,941</u>	<u>19,121,941</u>
8,985,990	8,985,990	9,108,661	9,108,661	10,152,811	10,152,811
418,949	418,949	438,811	438,811	683,074	683,074
717,317	717,317	787,036	787,036	856,755	856,755
2,958,689	2,958,689	2,737,318	2,737,318	1,670,667	1,670,667
<u>13,080,945</u>	<u>13,080,945</u>	<u>13,071,826</u>	<u>13,071,826</u>	<u>13,363,307</u>	<u>13,363,307</u>
<u>2,869,211</u>	<u>2,869,211</u>	<u>5,068,182</u>	<u>5,068,182</u>	<u>5,758,634</u>	<u>5,758,634</u>
<u>\$72,367,772</u>	<u>\$27,825,582</u>	<u>\$69,592,098</u>	<u>\$25,395,930</u>	<u>\$67,831,689</u>	<u>\$24,277,495</u>
<u>96.19%</u>		<u>93.21%</u>		<u>92.17%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	69,236,983		68,660,280		67,590,323
	<u>\$75,236,983</u>		<u>\$74,660,280</u>		<u>\$73,590,323</u>

(continued)

# Geauga County, Ohio

## Computation of Legal Debt Margin (continued) Last Ten Years

	2013		2012	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,988,956,700</u>	<u>\$2,988,956,700</u>	<u>\$2,982,830,720</u>	<u>\$2,982,830,720</u>
Debt Limitation	\$73,223,918	\$29,889,567	\$73,070,768	\$29,828,307
Total Outstanding Debt:				
Bonds:				
General Obligation	390,000	390,000	455,000	455,000
Special Assessments	911,768	911,768	1,284,922	1,284,922
Revenue	3,354,000	3,354,000	3,403,000	3,403,000
OWDA Loans	11,198,153	11,198,153	12,069,114	12,069,114
OPWC Loans	926,474	926,474	996,193	996,193
Notes	<u>4,000,000</u>	<u>4,000,000</u>	<u>5,500,000</u>	<u>5,500,000</u>
Total	<u>20,780,395</u>	<u>20,780,395</u>	<u>23,708,229</u>	<u>23,708,229</u>
Exemptions:				
Self-supporting Debt	11,198,153	11,198,153	12,069,114	12,069,114
Special Assessments	911,768	911,768	1,284,922	1,284,922
OPWC Loans	926,474	926,474	996,193	996,193
Debt Service Fund Balance	<u>2,128,478</u>	<u>2,128,478</u>	<u>3,159,470</u>	<u>3,159,470</u>
Total	<u>15,164,873</u>	<u>15,164,873</u>	<u>17,509,699</u>	<u>17,509,699</u>
Net Debt	<u>5,615,522</u>	<u>5,615,522</u>	<u>6,198,530</u>	<u>6,198,530</u>
Total Legal Debt Margin	<u>\$67,608,396</u>	<u>\$24,274,045</u>	<u>\$66,872,238</u>	<u>\$23,629,777</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>92.33%</u>		<u>91.52%</u>	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		67,223,918		67,070,768
		<u>\$73,223,918</u>		<u>\$73,070,768</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor



2011		2010		2009	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$3,093,577,320</u>	<u>\$3,093,577,320</u>	<u>\$3,068,940,690</u>	<u>\$3,068,940,690</u>	<u>\$3,050,600,780</u>	<u>\$3,050,600,780</u>
\$75,839,433	\$30,935,773	\$75,223,517	\$30,689,407	\$74,765,020	\$30,506,008
520,000	520,000	585,000	585,000	650,000	650,000
1,637,562	1,637,562	1,974,714	1,974,714	2,291,402	2,291,402
3,446,000	3,446,000	3,484,000	3,484,000	3,522,000	3,522,000
11,824,536	11,824,536	12,726,809	12,726,809	13,518,819	13,518,819
750,912	750,912	236,251	236,251	277,501	277,501
2,000,000	2,000,000	2,680,000	2,680,000	3,380,000	3,380,000
<u>20,179,010</u>	<u>20,179,010</u>	<u>21,686,774</u>	<u>21,686,774</u>	<u>23,639,722</u>	<u>23,639,722</u>
11,824,536	11,824,536	12,726,809	12,726,809	13,518,819	13,518,819
1,637,562	1,637,562	1,974,714	1,974,714	2,291,402	2,291,402
750,912	750,912	236,251	236,251	262,501	262,501
1,651,229	1,651,229	1,512,700	1,512,700	2,145,479	2,145,479
<u>15,864,239</u>	<u>15,864,239</u>	<u>16,450,474</u>	<u>16,450,474</u>	<u>18,218,201</u>	<u>18,218,201</u>
<u>4,314,771</u>	<u>4,314,771</u>	<u>5,236,300</u>	<u>5,236,300</u>	<u>5,421,521</u>	<u>5,421,521</u>
<u>\$71,524,662</u>	<u>\$26,621,002</u>	<u>\$69,987,217</u>	<u>\$25,453,107</u>	<u>\$69,343,499</u>	<u>\$25,084,487</u>
<u>94.31%</u>		<u>93.04%</u>		<u>92.75%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	69,839,433		69,223,517		68,765,020
	<u>\$75,839,433</u>		<u>\$75,223,517</u>		<u>\$74,765,020</u>

## Geauga County, Ohio

### *Demographic Statistics Last Ten Years*

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita	Total Public School Enrollment
2018	94,031	\$6,218,666,000	\$66,134	10,106
2017	93,918	5,780,539,000	61,549	10,333
2016	94,060	5,770,587,000	61,350	10,513
2015	94,102	5,284,607,000	56,158	10,864
2014	94,295	5,202,991,000	55,178	11,092
2013	93,972	5,071,628,000	53,970	11,867
2012	93,680	4,770,039,000	50,918	11,867
2011	93,228	4,459,139,000	47,830	12,000
2010	93,389	4,398,294,000	47,096	12,270
2009	99,060	4,708,321,004	47,530	12,270

(1) Ohio Department of Development populations estimates

(2) US Department of Commerce, Bureau of Economic Analysis estimates

(3) Ohio Job & Family Services, Office of Workforce Development

Sources: Geauga County Auditor

Population Density (Persons/Sq Mi.)	Average Unemployment Rates (3)		
	Geauga	Ohio	US
232.8	4.3	4.6	3.9
232.5	4.8	5.0	4.4
232.8	4.4	4.9	4.9
232.9	4.0	4.9	5.3
233.4	5.1	5.7	6.2
232.6	6.4	7.4	7.4
231.9	6.0	7.2	8.1
230.8	6.5	8.6	8.9
231.2	7.6	9.6	9.4
245.2	7.5	10.2	9.3

# Geauga County, Ohio

## Ten Largest Employers 2018 and 2009

2018				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,200	2.46%
University Hospital Health Systems	Hospital/Health Care	1930	1,192	2.44
Geauga County	Government	1806	818	1.68
WalMart	(a) Retailer	1962*	816	1.67
Kenston Local School District	School District	---	648	1.33
Great Lakes Cheese	Cheese Packager	1958	636	1.30
Chardon Local School District	(b) School District	---	593	1.21
The HC Companies (Dillen Products/Myers)	Manufacturer	2008	564	1.16
West Geauga Local School District	(b) School District	---	440	0.90
Giant Eagle	(a) Retailer	1931*	415	0.85
Total			7,322	15.00%
Total County Civilian Workforce			48,800	

2009				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc.	Manufacturer	1969	2,647	5.23%
University Hospital (Geauga Hospital)	Hospital/Health Care	1930	1,203	2.38
Geauga County	Government	1806	1,080	2.13
WalMart	(a) Retailer	1962*	853	1.69
Great Lakes Cheese	Cheese Packager	1958	600	1.19
West Geauga Local School District	School District	---	450	0.89
Giant Eagle	(a) Retailer	1931*	431	0.85
Kenston Local School District	School District	---	429	0.85
Dillen Products	Manufacturer	1985	415	0.82
Chardon Local School District	School District	---	383	0.75
Total			8,491	16.78%
Total County Civilian Workforce			50,600	

(a) Includes ALL Geauga County locations

(b) Includes all W-2's issued

\* Indicates date national entity began

Sources: Human Resource Departments

Ohio Department of Job and Family Services, Labor Market Information

## Geauga County, Ohio

### Construction, Bank Deposits and Property Values Last Ten Years

Year	New Construction (1)			Bank Deposits	Real Property Value		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial/PU	Tax Exempt (3)
2018 (2)	\$22,593,570	\$4,379,870	\$26,973,440	\$2,450,788,000	\$2,750,968,140	\$342,045,750	\$268,663,450
2017	21,011,480	2,193,620	23,205,100	2,356,561,000	2,731,325,410	336,774,340	264,574,680
2016	18,684,680	4,689,970	23,374,650	2,251,738,000	2,646,410,590	338,061,710	256,398,260
2015	17,019,950	1,908,360	18,928,310	2,170,148,000	2,632,099,660	335,628,710	249,419,370
2014	18,658,290	2,823,840	21,482,130	1,683,085,000	2,619,766,110	337,850,450	245,771,930
2013	16,039,070	2,177,560	18,216,630	759,520,000	2,587,968,450	334,093,980	248,175,740
2012	13,822,300	632,640	14,454,940	754,396,000	2,578,288,810	336,452,520	251,072,840
2011	13,833,330	1,873,590	15,706,920	761,040,000	2,575,693,510	339,042,100	253,860,220
2010	11,635,310	24,073,340	35,708,650	666,470,000	2,682,868,720	345,071,580	226,016,000
2009	24,651,210	4,563,200	29,214,410	641,027,000	2,682,149,530	322,582,180	224,968,420

(1) Represents assessed value to the extent construction was completed at the tax lien date.

(2) Represents the 2018 tax year 2019 collection year.

(3) Tax exempt value is not included in agricultural/residential and commercial/industrial values.

Sources:    Geauga County Auditor  
              Federal Reserve Bank - Cleveland, Ohio

# Geauga County, Ohio

## County Government Employees Last Ten Years

	2018	2017	2016	2015
<b><i>Government Activities</i></b>				
Legislative and Executive				
General	99	86	96	101
Real Estate Assessment	18	16	15	17
Delinquent Tax Collector	7	8	8	10
Community Development Admin.	2	4	4	4
Judicial				
General	60	64	68	69
Law Library	1	1	1	1
Common Pleas Mediation	0	0	2	4
Certificate of Title	8	9	9	8
CASA	4	5	4	4
Intensive Supervision	1	1	1	2
Care and Custody	2	3	2	3
Court Technology	2	2	2	2
Pre-sentence Investigation Reporting	1	1	1	1
Public Safety				
General	141	147	136	136
911 Program	7	7	8	8
800 System Communication	3	3	3	3
Youth Center	0	0	0	0
Victim Witness	1	1	1	1
Education and Enforcement	0	0	0	0
D.A.R.E.	0	0	0	2
Miscellaneous	6	5	6	7
Public Works				
General	0	0	0	0
Motor Vehicle and Gas Tax	56	55	49	49
Human Services				
General	10	10	9	6
Developmental Disabilities	103	111	119	130
Child Support Enforcement	10	11	12	13
Transportation Administration	27	29	29	25
Aging	37	36	35	33
County Home	0	14	16	13
Public Assistance	69	74	72	65
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	5	5	4	4
<b><i>Business-Type Activities</i></b>				
Water Resources	32	34	34	36
Water District	3	3	3	1
Storm Water	1	1	1	1
<b><i>Agencies</i></b>	<u>97</u>	<u>99</u>	<u>107</u>	<u>111</u>
<b><i>TOTALS</i></b>	<u><u>818</u></u>	<u><u>850</u></u>	<u><u>862</u></u>	<u><u>875</u></u>

All employees (full and part-time) are counted at 1.0 as of December 31.  
Source: Geauga County Payroll

2014	2013	2012	2011	2010	2009
107	115	122	100	98	102
21	23	16	19	21	12
11	25	12	9	10	8
4	3	4	4	4	4
70	75	60	61	66	68
1	1	1	1	1	0
3	3	3	2	1	0
9	9	8	8	8	6
5	3	4	4	4	5
2	3	3	2	2	2
1	4	5	5	4	4
2	2	1	2	2	2
1	1	1	1	2	2
170	169	155	157	167	169
11	8	9	9	9	2
2	2	2	2	2	2
0	0	0	0	0	0
1	1	1	1	1	1
0	0	0	0	1	1
2	2	2	2	2	0
10	9	10	7	7	6
3	4	3	3	3	3
53	58	60	59	58	59
9	8	8	8	8	8
140	174	205	246	275	285
14	13	11	13	13	13
28	26	27	25	29	26
34	35	33	33	32	29
15	15	18	18	17	17
67	70	69	71	72	73
5	5	5	5	5	5
4	4	4	4	4	5
38	35	34	33	34	34
3	1	2	2	3	3
1	1	1	1	1	1
114	117	107	104	106	125
961	1,024	1,006	1,021	1,072	1,082

# Geauga County, Ohio

## Capital Asset Statistics by Function/Program Last Ten Years

	2018	2017	2016	2015
<b>Government Activities</b>				
General Government				
Legislative and Executive				
Auditor's Vehicles	2	2	2	2
Commissioner's Vehicles	1	1	1	1
Prosecutor's Vehicles	2	2	1	1
Maintenance Vehicles	10	10	9	8
Commissioner Owned Buildings	45	45	45	45
Square footage of County Administration Buildings	108,848	108,848	108,848	108,848
Judicial				
Juvenile Court Vehicles	0	0	1	1
Care and Custody Vehicles	0	0	0	1
Square footage of County Administration Buildings	19,835	19,835	19,835	19,835
Public Safety				
Building Department Vehicles	5	4	4	4
Coroner's Vehicles	1	1	1	1
Sheriff's Vehicles	84	78	80	78
Square footage of Safety Center	87,237	87,237	87,237	87,237
Square footage of Post 2 Facility	13,030	13,030	13,030	13,030
911 Program Vehicles	0	0	0	0
Youth Center Vehicles	0	0	0	0
Square footage of Youth Center	4,646	4,646	4,646	4,646
Public Works				
Number of Bridges	187	187	187	187
Lane Miles of Bridges	235.7	235.7	235.7	235.7
Engineer's Vehicles	57	56	54	49
Square footage of County Engineer's facilities	68,616	68,616	68,616	64,616
Human Services				
Veterans Service's Vehicles	1	1	1	1
Developmental Disabilities Vehicles	9	12	13	27
Square footage of GCBDD Facilities	119,991	119,991	119,991	119,991
Children's Services Levy Vehicles	3	3	3	4
Child Support Enforcement Vehicles	2	2	2	2
Transportation Administration Vehicles	19	19	19	20
Square footage of Transportation Facility	18,630	18,630	18,630	18,630
Aging Department Vehicles	16	12	11	10
Square footage of Senior Center	26,358	26,358	26,358	26,358
County Home Vehicles	0	1	1	0
Square footage of County Home	16,770	16,770	16,770	16,770
Public Assistance Vehicles	8	7	6	6
Square footage of JFS Administration Building	18,486	18,486	18,486	18,486
Health Services				
Dog and Kennel Vehicles	2	2	2	1
Square footage of Animal Shelter	2,562	2,562	2,562	2,562
Mental Health Vehicles	1	1	1	1
Square footage of Ravenwood	9,654	9,654	9,654	9,654
Square footage of Mental Health Apartment Complex	8,972	8,972	8,972	8,972



2014	2013	2012	2011	2010	2009
2	2	2	2	2	3
1	1	1	1	1	1
0	1	1	1	1	1
7	7	6	7	7	7
45	45	45	45	45	45
108,848	108,848	108,848	108,848	108,848	108,848
1	1	1	1	1	1
1	1	1	1	1	1
19,835	19,835	19,835	19,835	19,835	19,835
4	4	4	4	4	4
1	0	1	1	1	1
79	83	75	82	75	73
87,237	87,237	87,237	87,237	87,237	87,237
13,030	13,030	13,030	13,030	13,030	13,030
0	0	0	0	0	0
0	0	0	0	0	0
4,646	4,646	4,646	4,646	4,646	4,646
187	188	188	186	186	186
235.6	234.8	234.8	227.6	227.6	227.6
49	49	54	53	52	51
64,616	64,616	64,616	64,616	64,616	64,616
1	1	1	1	1	1
25	29	27	27	26	25
119,991	119,991	119,991	119,991	119,991	119,991
3	3	5	5	4	4
2	1	1	1	1	1
24	26	21	21	23	23
18,630	18,630	18,630	18,630	18,630	18,630
12	10	9	7	5	5
26,358	26,358	26,358	26,358	26,358	26,358
0	0	2	2	1	1
16,770	16,770	16,770	16,770	16,770	16,770
8	8	5	5	6	6
18,486	18,486	18,486	18,486	18,486	18,486
3	2	2	2	2	2
2,562	2,562	2,562	2,562	2,562	2,562
1	1	1	1	1	1
9,654	9,654	9,354	9,354	9,354	9,354
8,972	0	0	0	0	0

(continued)

## Geauga County, Ohio

### *Capital Asset Statistics by Function/Program (continued)* *Last Ten Years*

	2018	2017	2016	2015
<b><i>Business-Type Activities</i></b>				
Water Resources Vehicles	40	39	37	37
Water Resources Owned Buildings	0	0	1	1
Number of Wastewater Facilities Maintained	64	63	63	62
Square footage of Water Resource Garage	20,170	20,170	20,170	20,170
Square footage of Infirmity Laboratory Facility	4,374	4,374	4,374	4,374
Water District Vehicles	3	1	4	4
Number of Water Facilities Maintained	6	6	6	6
<b><i>Agencies</i></b>				
Emergency Management Vehicles	2	2	3	2

Source: Geauga County Capital Asset Records

2014	2013	2012	2011	2010	2009
38	38	38	36	38	36
1	1	1	1	1	1
62	62	62	62	58	56
20,170	20,170	20,170	20,170	20,170	20,170
4,374	4,374	4,374	4,374	4,374	4,374
4	3	4	5	5	5
6	6	6	6	6	6
2	2	2	2	2	2

# Geauga County, Ohio

## Operating Indicators by Function/Program Last Ten Years

	2018	2017	2016	2015
<b>Government Activities</b>				
Legislative and Executive				
Auditor				
Parcels Transferred	3,507	3,456	3,587	3,395
Accounting Warrants (checks) Issued (#)	24,175	33,635	22,788	24,978
Accounting Warrants (checks) Issued (\$)	\$241,309,335	\$227,235,866	\$231,922,055	\$230,905,043
Board of Elections				
Registered Voters	66,740	65,493	64,950	61,891
Voter Turnout in November	43,325	26,082	51,580	32,110
Percentage of Voter Turnout	64.92 %	39.82 %	79.41 %	51.88 %
Recorder				
Deeds Filed	3,941	3,979	3,891	3,915
Mortgages Filed	3,597	4,090	4,460	4,136
Judicial				
Common Pleas Court Cases				
Civil	701	722	744	702
Criminal	197	223	207	240
Domestic	302	290	286	324
Felony Indictments	188	217	217	226
Judgment Liens	1,930	2,951	1,906	1,919
Public Safety - Sheriff's Department Activity				
Phone Calls Received by Communications Center	103,876	106,113	100,571	94,808
Traffic Citations Issued	1,364	1,774	1,855	1,401
Operating a Motor Vehicle while				
Intoxicated (OMVI) Arrests	138	156	147	154
Criminal Cases Processed	1,558	1,669	1,568	1,617
Domestic Violence Arrests	70	87	71	60
Drug Offenses	119	196	167	198
Juvenile Offenses	140	145	166	200
Assaults	26	54	51	61
Vehicular Homicide	0	0	0	0
Total Beds in the Safety Center	182	182	182	182
Inmates Received and Processed	2,365	2,475	2,899	2,932
Total Meals Served	156,934	142,463	153,253	147,570
Health Services - Dog and Kennel				
Dogs Licensed	11,773	11,803	11,946	11,731
Number of Penalties Assessed	744	658	708	454
Replacement Tags Issued	42	32	34	26
Kennels	22	26	27	27
Number of Kennel Penalties Assessed	0	0	2	1
<b>Business-Type Activities</b>				
Water Resources				
Sewer Customer Accounts	7,767	7,738	7,671	7,632
Gallons of Wastewater Treated	722,355,000	773,600,000	716,000,000	804,000,000
Miles of Sewer Lines Maintained	135	138	135	133
Facilities Maintained	64	63	63	62
Water District				
Water Customer Accounts	861	890	858	788
Miles of Water Lines Maintained	33	33	30	30
Facilities Maintained	6	6	6	6

Sources: Various Geauga County Departments

2014	2013	2012	2011	2010	2009
3,262	3,161	2,991	2,780	2,565	2,689
25,223	25,030	23,237	25,274	26,483	27,156
\$224,964,199	\$224,069,215	\$243,224,022	\$489,318,259	\$490,087,568	\$493,968,824
64,248	63,501	66,849	64,117	65,507	64,064
31,737	22,751	51,806	36,532	38,101	32,696
49.40 %	35.83 %	77.50 %	56.98 %	58.16 %	51.04 %
2,824	3,582	3,281	3,022	2,756	2,348
4,603	4,899	5,012	4,333	4,221	4,708
716	809	909	1,002	1,165	1,149
230	222	171	184	181	151
329	343	375	368	390	422
230	222	171	177	171	144
2,212	2,305	2,338	2,603	2,619	2,529
81,834	76,680	112,779	96,425	115,686	82,354
1,552	1,743	1,757	2,270	2,732	2,801
157	173	230	269	207	206
2,123	2,628	2,008	2,251	2,091	1,888
89	110	81	82	57	76
285	165	157	45	82	177
157	158	202	36	173	269
53	55	71	74	228	82
0	0	0	0	2	0
182	182	182	182	182	182
2,349	2,569	3,055	1,373	1,277	1,446
141,598	126,884	138,026	68,758	56,677	59,187
12,157	12,281	12,814	13,075	12,993	12,885
658	671	773	708	943	986
26	32	49	62	55	40
30	29	39	49	49	58
7	1	1	3	1	5
7,797	7,542	7,542	7,653	7,522	7,474
740,000,000	737,000,000	718,000,000	847,000,000	696,000,000	708,000,000
133	133	132	132	132	130
62	62	62	62	58	56
752	721	707	724	644	606
30	29	29	29	29	27
6	6	6	6	6	6

# Geauga County, Ohio

## *Miscellaneous Statistics*

*December 31, 2018*

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Date of Incorporation	1806
29th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	408
Number of Political Subdivisions Located in the County	
Villages	4
Townships	16
City	1
School Districts	6
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	56.6
State Highways	137.6
County Highways	235.7
Communications	
1 Radio Stations - WKHR - FM 91.5	
1 Television Station - Geauga TV	
2 Newspapers - Geauga County Maple Leaf	
Geauga Times Courier	

(continued)

### Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

# Geauga County, Ohio

*Miscellaneous Statistics (continued)*  
*December 31, 2018*

<b>Geauga County's Agriculture</b>		
Number of Farms	1,049	
Average Size of Farm	67	Acres
Land in Farms	69,907	Acres
<b>Livestock Numbers on Farms</b>		
Dairy Cattle and Calves	10,714	Head
Horses and Ponies	3,865	Head
Hogs and Pigs	1,349	Head
<b>Crops Raised</b>		
Corn for Grain	3,636	Acres
All Hay	13,691	Acres
Wheat for Grain	1,109	Acres
Soybean	7,465	Acres
<b>Agricultural Products Produced/Sold</b>		
Dairy Products	\$11,027,000	
Cattle	\$4,082,000	
Hogs and Pigs	\$208,000	
Corn for Grain	496,481	Bushels
Hay	27,554	Ton
Oats	73,202	Bushels
Soybean	309,391	Bushels
Maple Syrup	36,095	Gallons
Nursery/Greenhouse	\$6,207,000	
Fruits and Vegetables	\$2,857,000	
<b>Number of Farms</b>		
2017	1049	
2012	959	
2007	888	
2002	975	
1987	740	

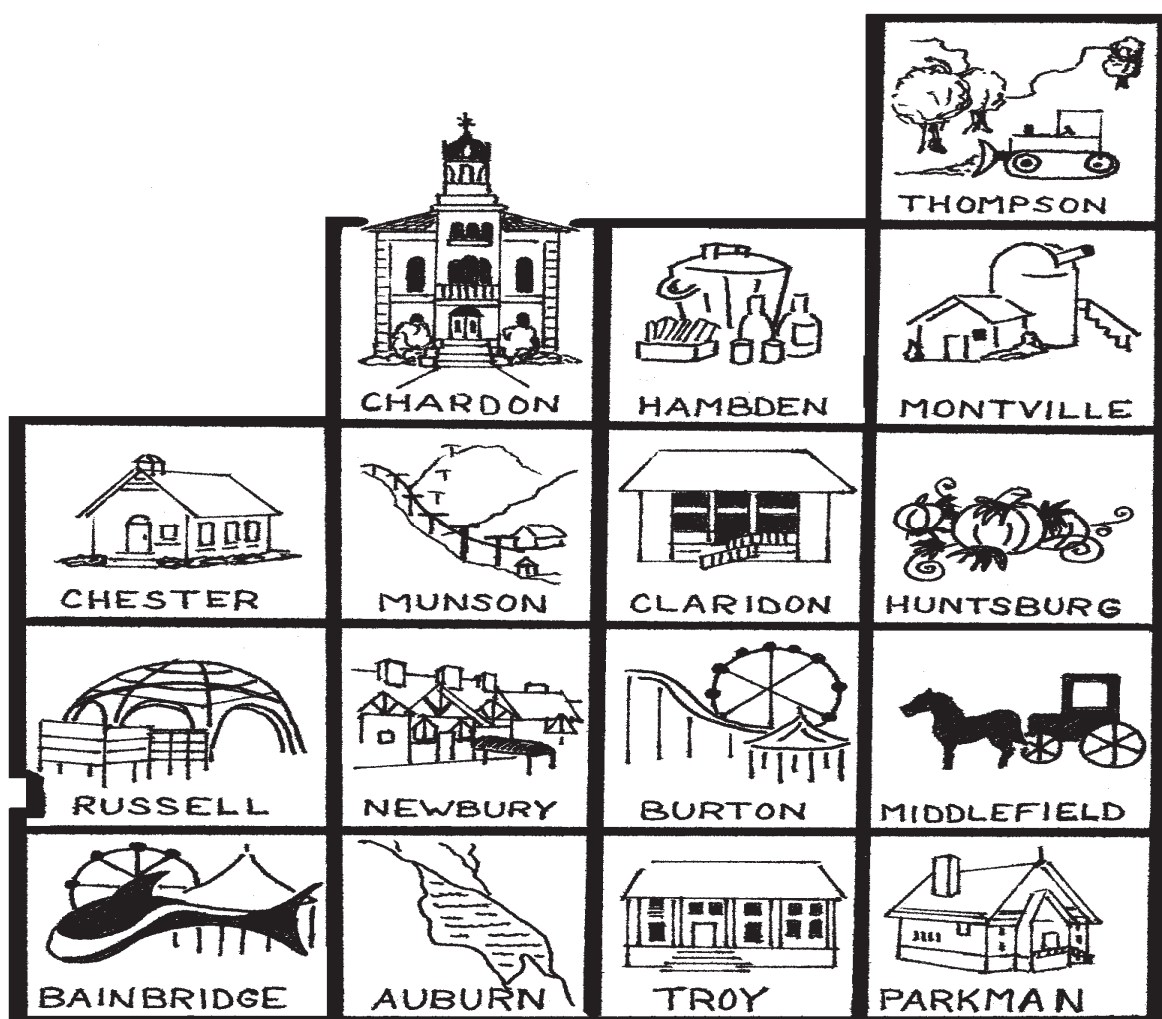
NOTE: Agriculture continues to be a changing, dynamic industry in Geauga County, affected by weather, prices and population shifts. Increased interest is noted in growing and marketing more intensive crops, such as fruits and vegetables. The County is unique in both its agriculture and population mix.

Source: United States Department of Agriculture 2017 Census

# Geauga County, Ohio

## Townships, Villages, and City within the County

	Date Established	Population		Date Established	Population
Thompson Township	1817	2,269	Middlefield Township	1817	4,493
Chardon Township	1816	4,585	Middlefield Village	1901	2,694
Chardon City	1851	5,148	Bainbridge Township	1817	11,395
Hambden Township	1811	4,661	Auburn Township	1827	6,443
Montville Township	1822	1,991	Troy Township	1820	2,801
Chester Township	1816	10,255	Parkman Township	1817	4,131
Munson Township	1821	6,621	Hunting Valley Village	1924	116
Claridon Township	1817	2,860	Aquilla Village	1880	340
Huntsburg Township	1821	3,637			
Russell Township	1827	5,190	County Total		93,389
South Russell Village	1923	3,810			
Newbury Township	1817	5,537	Sources: Geauga County Archives		
Burton Township	1806	2,957	2010 U.S. Census		
Burton Village	1895	1,455			





Geauga County, Ohio was incorporated March 1, 1806.  
The following Auditors have served the people of Geauga County.

Name	Term
Edward Paine, Jr.	1806
Orestes K. Hawley	1806-1807
Abraham Tappen	1807-1810
Nehemiah King	1810-1811
Jedeidiah Beard	1811-1818
Ralph Cowles	1818-1821
Eleazer Paine	1821-1827
Ralph Cowles	1827-1835
William Kerr	1835-1839
Ralph Cowles	1839-1845
William K. Williston	1845-1851
Marsh Smith	1851-1857
C.C. Fields	1857-1865
Abram P. Tilden	1865-1873
Milton L. Maynard	1873-1877
William Howard	1877-1887
Sylvester D. Hollenbeck	1887-1899
Wallace W. Hull	1899-1909
H.A. Cowles	1909-1913
A.A. Fowler	1913-1917
H.E. Leachy	1917-1923
Ethel L. Thrasher	1923-1943
Wilma F. Kronk	1943-1968
Helen K. Frank	1968-1979
Richard J. Makowski	1979-1995
Tracy A. Jemison	1995 - 2008
Frank J. Gliha	2009 - 2017
Charles E. Walder	2018 - Present

