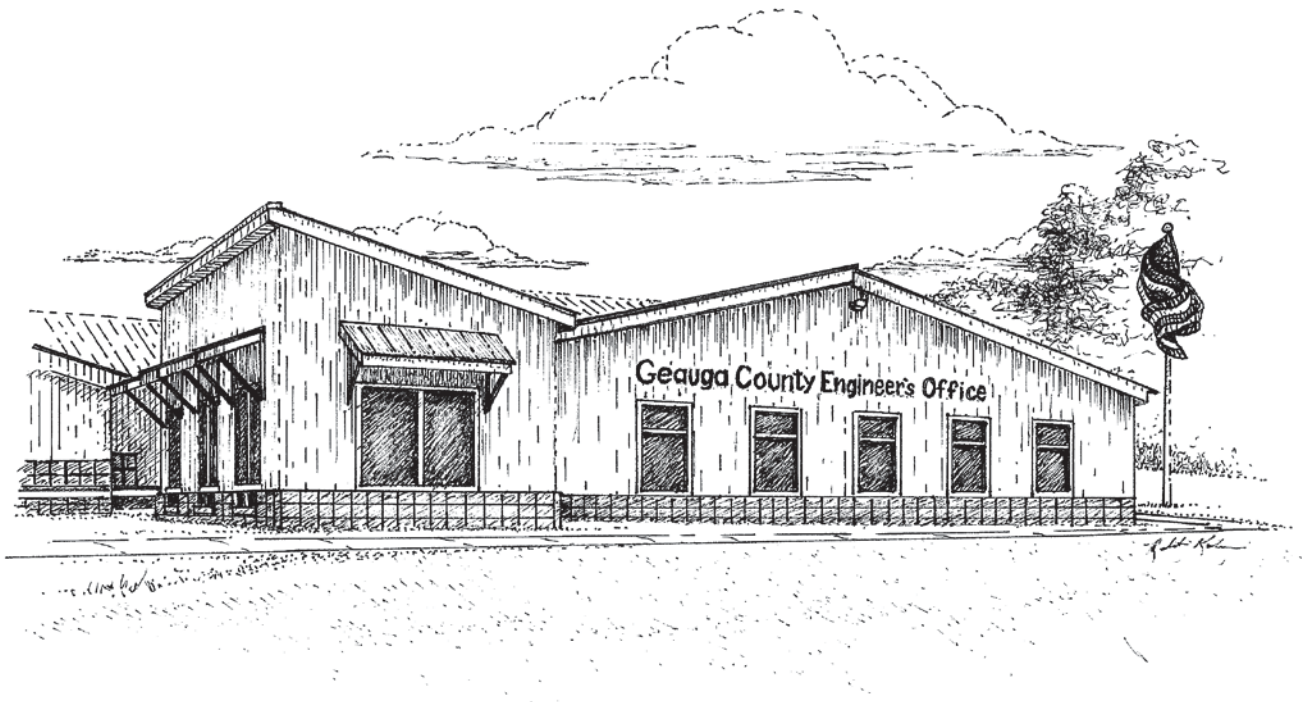


Geauga County, Ohio
Comprehensive Annual Financial Report



For the Year Ended December 31, 2019

ABOUT THE COVER

Pictured on the cover is the Geauga County Engineer's Office located at 12665 Merritt Road in Claridon Township. The addition, completed in 2016, allowed the Engineer to consolidate the administrative offices, previously located at 470 Center Street, with the garage and storage facilities to increase communication and efficiency.

The County Engineer, per Ohio Revised Code Section 5543, is charged with the responsibility of the Construction, Reconstruction, Improvement, and Maintenance of all County roads and bridges. The County Engineer is also required to perform the engineering services for all Township roads.

The County Engineer is responsible for oversight of:

- 235 miles of County Roads
- 187 bridges
- 577 miles of Township Roads
- Serves as the County's Surveyor and Civil Engineer
- Various permits – Driveway, Highway use, Ditch Enclosure, and Hauling permits.

Residents with questions or concerns regarding the Geauga County Engineer's Office are encouraged to contact the Office by email gce@co.geauga.oh.us or at the phone or fax below. Or you may visit their website at www.geaugacountyengineer.org for additional information and resources.

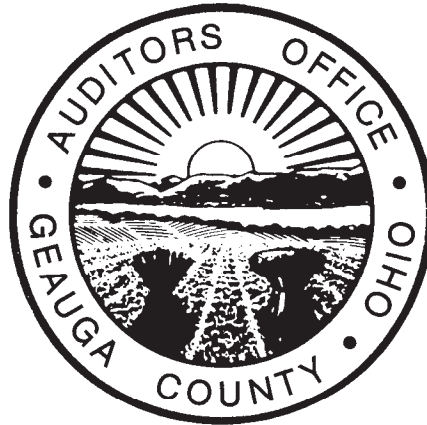
Gauga County Engineer Joe Cattell
Gauga County Engineer's Office
12665 Merritt Road
Chardon, OH 44024
Phone: 440-279-1800
Fax: 440-285-9864

Introductory Section

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019



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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Geauga County, Ohio

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Auditor
Charles E. Walder
Chief Fiscal Officer

March 1, 2021

To the Citizens of Geauga County
and to The Board of County Commissioners:
the Honorable James W. Dvorak
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 2019, 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

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, five 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" and (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB 14 and 34. 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 (CORSAs) 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 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 University Hospital Health Systems, Kraftmaid Cabinetry, WalMart, and Geauga County Government. 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 93,649 for 2019, which represents a 0.28 percent increase from the 2010 census figure of 93,389. The unemployment of the County averaged 3.5 percent for 2019. The State average was 4.1 and the National average was 3.7 percent for 2019. The County's December 2019 unemployment rate of 3.1 ranks Geauga County as the eleventh 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. For further information regarding the County's sick and vacation leave see Note 20 of the basic financial statements.

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 2019, the Office of the Geauga County Engineer completed pavement improvements on seven (7) projects covering approximately nineteen and one-half (19.5) miles of roadway. Additionally, multiple culverts were repaired or replaced and eighty one (81) miles of road were restriped. The cost for the work performed in 2019 totaled nearly \$4.74 million. The County was able to utilize \$1,100,000 of State aid to accomplish these improvements.

Asphalt resurfacing projects were completed for portions of Rapids Road, Mentor Road, Wilson Mills Road, Caves Road, Munn Road, Clay Street and Kile Road.

During 2019, The Geauga County Department of Community and Economic Development (CED) completed the Geauga County Airport ADA bathroom renovation project. This project was funded through the 2017-18 Allocation Grant from the State of Ohio and paid from the construction capital projects fund.

The Geauga CED provides fair housing education and outreach county-wide by means of landlord/tenant workshops, public meetings and mailings and manages inquiries from residents who present civil rights issues/claims.

During 2019, the Geauga CED finalized a Geauga County Revolving Loan fund loan to a local company for \$199,000. Eight new jobs are anticipated to be created on the project. There are currently thirteen active revolving loan fund clients and five local revolving loan fund clients. All loans are current.

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, 2018. 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-seventh 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, 2019. 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 and Blerina Qorri.

Sincerely,

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

Charles E. Walder
Gauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2019

Board of Commissioners

**James W. Dvorak
Timothy C Lennon
Ralph Spidalieri**

Auditor

Charles E. Walder

Clerk of Courts

Denise M. Kaminski

Common Pleas Court General Division

**Honorable David M. Ondrey
Honorable Carolyn J. Paschke**

Common Pleas Court Probate/Juvenile

Honorable Timothy J. Grendell

Coroner

John Urbancic M.D.

Engineer

Joseph Cattell

Prosecuting Attorney

James R. Flaiz

Recorder

Sharon C. Gingerich

Sheriff

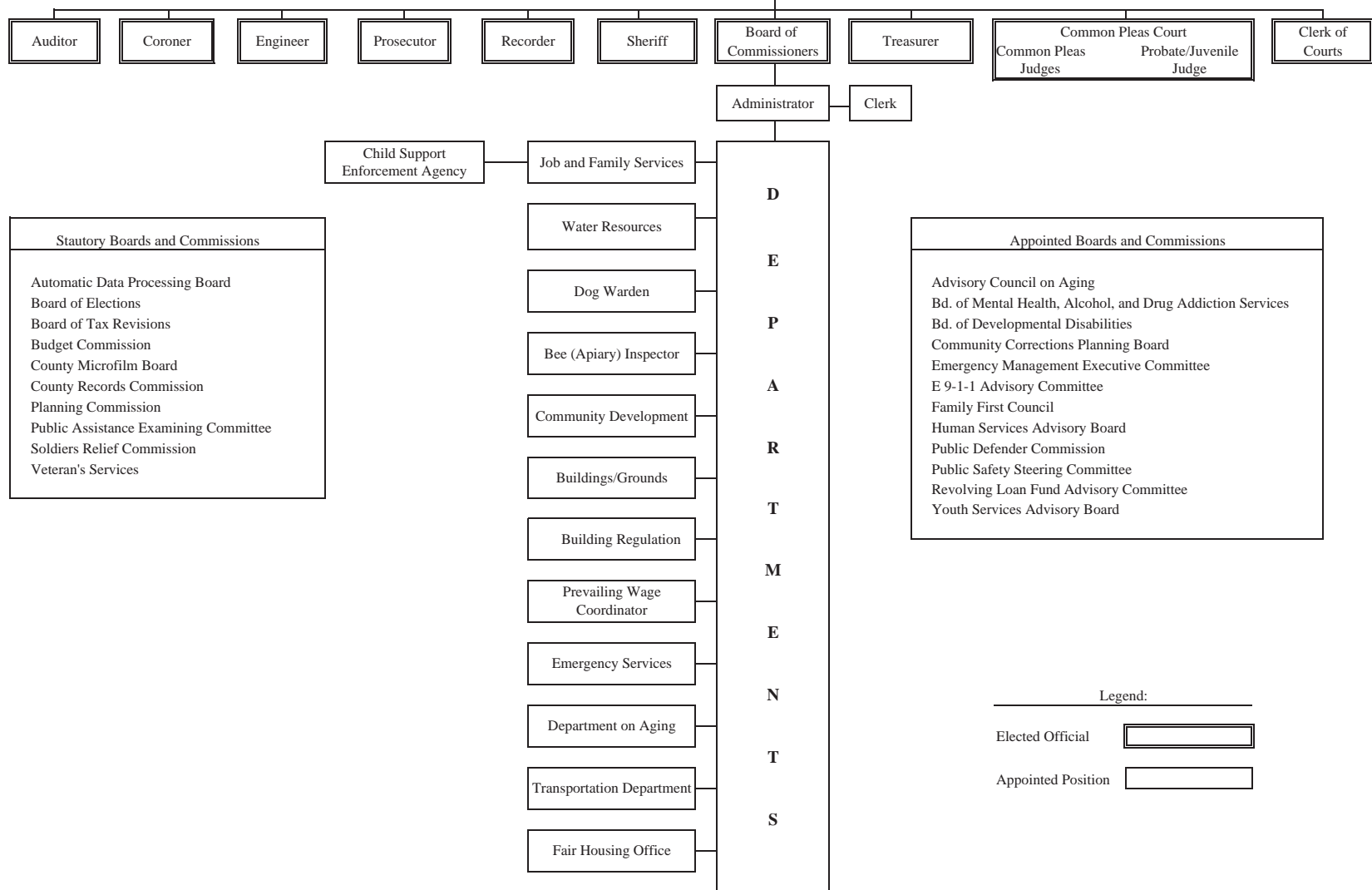
Scott A. Hildenbrand

Treasurer

Christopher P. Hitchcock

COUNTY ORGANIZATION

CITIZENS, Geauga County, Ohio

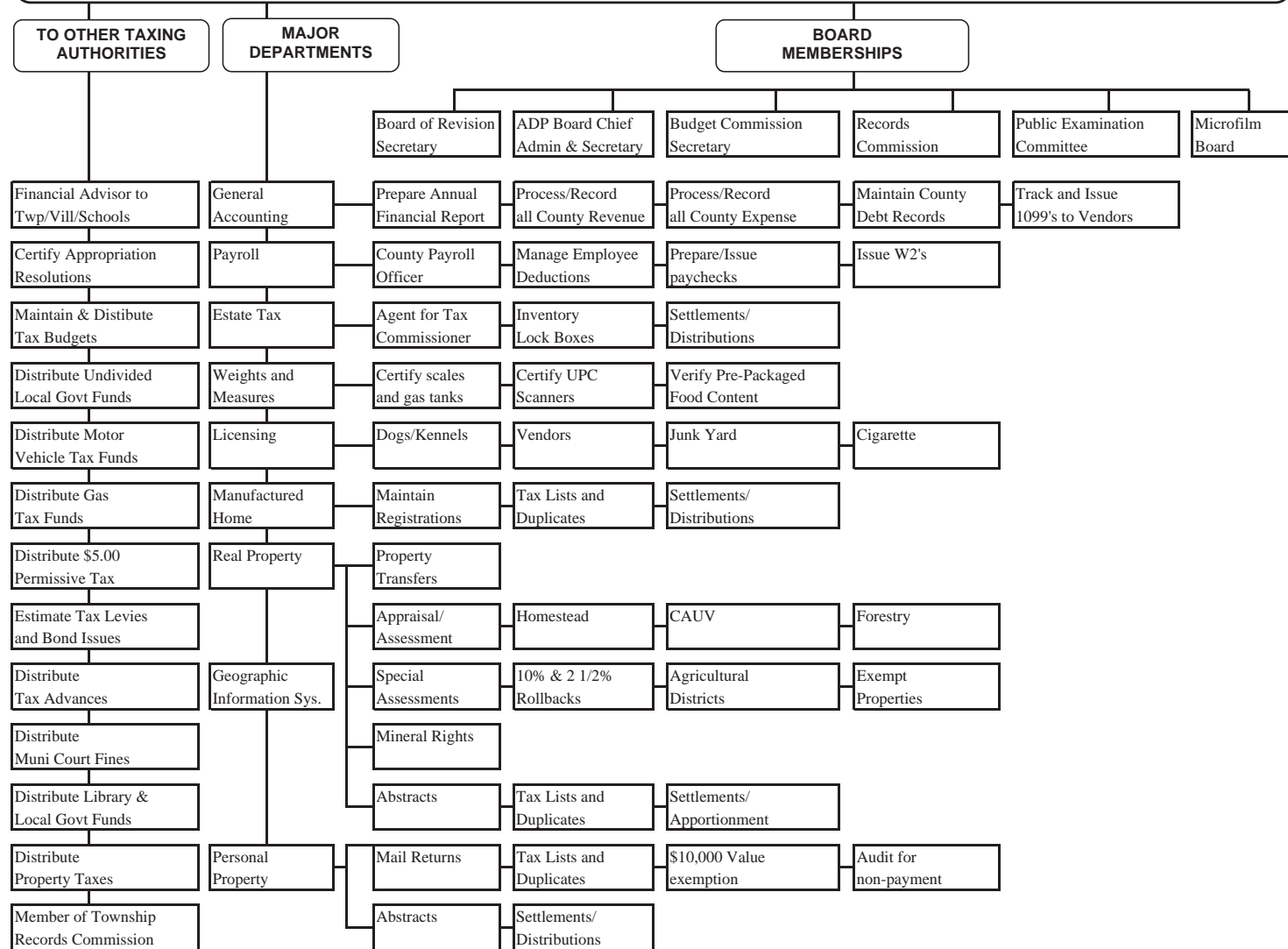


Legend:

Elected Official

Appointed Position

CHARLES E. WALDER, GEAUGA COUNTY AUDITOR



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



Government Finance Officers Association

**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, 2018

Executive Director/CEO

Financial Section



Lausche Building, 12th 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
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, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio (the County), as of and for the year ended December 31, 2019, 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.

Efficient • Effective • Transparent

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 aggregate discretely presented component unit and remaining fund information of the County, as of December 31, 2019, 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.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and 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 March 1, 2021, 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.



Keith Faber
Auditor of State
Columbus, Ohio

March 1, 2021

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Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2019 (Unaudited)

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, 2019. 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 2019 are as follows:

- The County's total assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2019 by approximately \$210.67 million (net position). Of the approximately \$210.67 million of net position, governmental activities accounted for approximately \$181.89 million of net position and business-type activities accounted for approximately \$28.78 million of net position. The County's overall net position decreased from the prior year due to increases related to the County's net pension liability.
- 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 and a van. Equipment was also purchased for several departments which included a printer and various pieces of street and maintenance equipment.
- Geauga County, while not immune to the economic conditions that have affected the United States, has reason for optimism. The unemployment rate has decreased a second year in a row after several increases. New commercial/industrial construction doubled from last year and Home Sales and Average Home Sale Prices have increased as well.
- The County Commissioners granted a 3 percent pay increase in 2019 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, 2019 (Unaudited)

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 2019?” 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, 2019 (Unaudited)

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 the 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 County has an investment trust fund that accounts for the external portion of the County's investment pool. The County also has agency funds. Agency funds are custodial in nature (assets equaling liabilities) and do not involve measurements of results of operations. The accounting used for fiduciary funds is much like that used for proprietary funds.

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, 2019 (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 2019 compared to 2018:

(Table 1)
Net Position
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and Other Assets	\$119.38	\$103.14	\$7.43	\$7.71	\$126.81	\$110.85
Net Pension Asset	0.21	0.26	0.01	0.02	0.22	0.28
Net OPEB Asset	0.01	0.01	0.00	0.00	0.01	0.01
Capital Assets, Net	176.78	179.06	37.80	39.41	214.58	218.47
<i>Total Assets</i>	<u>296.38</u>	<u>282.47</u>	<u>45.24</u>	<u>47.14</u>	<u>341.62</u>	<u>329.61</u>
Deferred Outflows of Resources						
Pension	18.68	9.24	1.12	0.55	19.80	9.79
OPEB	2.36	1.89	0.14	0.11	2.50	2.00
<i>Total Deferred Outflows of Resources</i>	<u>21.04</u>	<u>11.13</u>	<u>1.26</u>	<u>0.66</u>	<u>22.30</u>	<u>11.79</u>
Liabilities						
Current Liabilities	4.78	4.00	0.37	0.29	5.15	4.29
Long-term Liabilities						
Due within One Year	0.85	1.12	1.26	1.32	2.11	2.44
Due in More Than One Year:						
Net Pension Liability	63.08	36.98	3.79	2.19	66.87	39.17
Net OPEB Liability	29.60	25.12	1.78	1.50	31.38	26.62
Other Amounts Due in More Than One Year	3.16	2.82	10.38	11.05	13.54	13.87
<i>Total Liabilities</i>	<u>101.47</u>	<u>70.04</u>	<u>17.58</u>	<u>16.35</u>	<u>119.05</u>	<u>86.39</u>
Deferred Inflows of Resources						
Property Taxes	31.04	30.79	0.00	0.00	31.04	30.79
Pension	2.29	10.23	0.10	0.59	2.39	10.82
OPEB	0.73	2.48	0.04	0.16	0.77	2.64
<i>Total Deferred Inflows of Resources</i>	<u>34.06</u>	<u>43.50</u>	<u>0.14</u>	<u>0.75</u>	<u>34.20</u>	<u>44.25</u>
Net Position						
Net Investment in Capital Assets	176.37	178.45	26.32	27.19	202.69	205.64
Restricted	44.34	38.41	0.00	0.00	44.34	38.41
Unrestricted	(38.82)	(36.80)	2.46	3.51	(36.36)	(33.29)
<i>Total Net Position</i>	<u>\$181.89</u>	<u>\$180.06</u>	<u>\$28.78</u>	<u>\$30.70</u>	<u>\$210.67</u>	<u>\$210.76</u>

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2019 (Unaudited)

The net pension liability (NPL) is one of the largest single liabilities reported by the County at December 31, 2019, 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 pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange; however, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the 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.

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.

As one can see from the decrease in overall net position, the County’s overall financial position has declined 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 decrease in governmental capital assets is due to an additional year of depreciation partially offset by current year additions. The significant increase in total deferred outflow of resources in 2019 was due to a change in the difference between projected and actual earnings on investments related to the County’s net pension liability for OPERS. The net pension liability increase represents the County’s proportionate share of the OPERS traditional plan’s unfunded benefits. The significant decrease in total deferred inflow of resources in 2019 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.

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 2019 and 2018.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2019 (Unaudited)

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

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Program Revenues						
Charges for Services						
and Operating Assessments	\$11.33	\$10.83	\$7.46	\$7.31	\$18.79	\$18.14
Operating Grants and Contributions	27.77	25.07	0.00	0.00	27.77	25.07
Capital Grants and Contributions	0.66	1.66	0.00	0.45	0.66	2.11
Total Program Revenues	39.76	37.56	7.46	7.76	47.22	45.32
General Revenues						
Property Taxes	33.14	33.15	0.00	0.00	33.14	33.15
Sales Taxes	16.35	15.53	0.00	0.00	16.35	15.53
Grants and Entitlements	3.24	3.15	0.00	0.00	3.24	3.15
Gain on Sale of Capital Assets	2.15	0.00	0.00	0.00	2.15	0.00
Interest	2.32	1.14	0.04	0.03	2.36	1.17
Miscellaneous	2.98	3.33	0.45	0.38	3.43	3.71
Total General Revenues	60.18	56.30	0.49	0.41	60.67	56.71
Total Revenues	99.94	93.86	7.95	8.17	107.89	102.03
Program Expenses						
General Government:						
Legislative and Executive	\$16.98	\$15.41	\$0.00	\$0.00	16.98	15.41
Judicial	7.43	6.51	0.00	0.00	7.43	6.51
Public Safety	20.48	17.59	0.00	0.00	20.48	17.59
Public Works	10.51	7.82	0.00	0.00	10.51	7.82
Health	8.53	6.99	0.00	0.00	8.53	6.99
Human Services	34.05	33.06	0.00	0.00	34.05	33.06
Economic Development						
and Assistance	0.02	0.00	0.00	0.00	0.02	0.00
Interest and Fiscal Charges	0.02	0.03	0.00	0.00	0.02	0.03
Water Resources	0.00	0.00	8.56	8.28	8.56	8.28
Water District	0.00	0.00	1.38	1.41	1.38	1.41
Storm Water	0.00	0.00	0.02	0.01	0.02	0.01
Total Program Expenses	98.02	87.41	9.96	9.70	107.98	97.11
Increase in Net Position						
before Transfers	1.92	6.45	(2.01)	(1.53)	(0.09)	4.92
Transfers	(0.09)	(0.09)	0.09	0.09	0.00	0.00
Change in Net Position	1.83	6.36	(1.92)	(1.44)	(0.09)	4.92
Net Position Beginning of Year, Restated	180.06	173.70	30.70	32.14	210.76	205.84
Net Position End of Year	\$181.89	\$180.06	\$28.78	\$30.70	\$210.67	\$210.76

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2019 (Unaudited)

During 2019, real estate collections remained consistent with the previous year. This is due to steady collection rates for current and delinquent taxes.

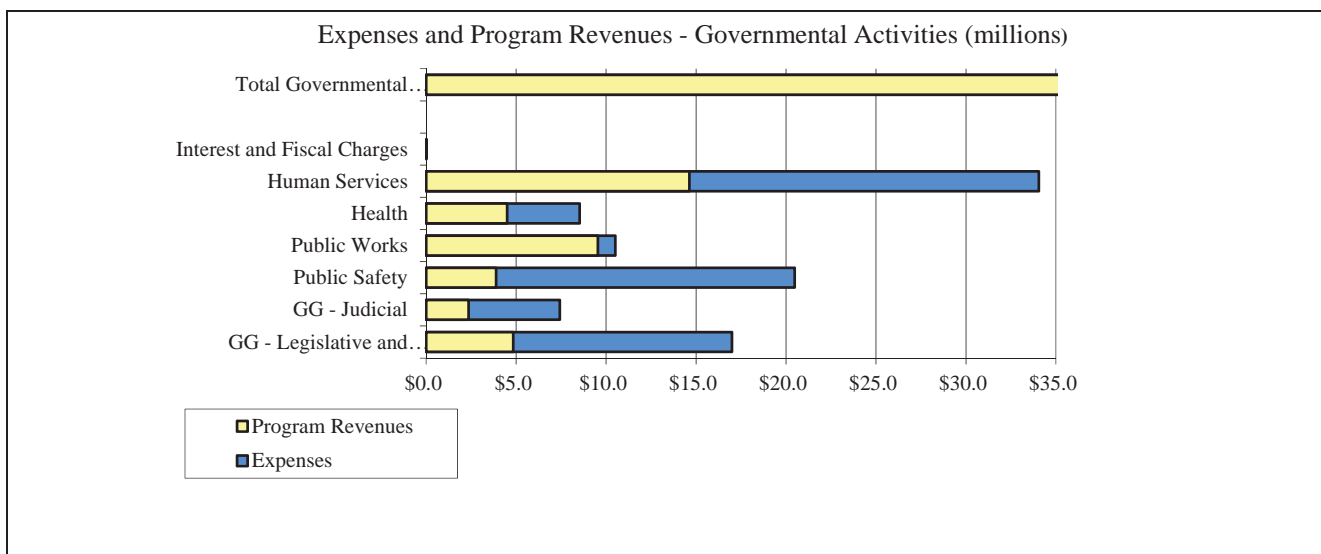
While the economy has had a great impact on the entire State, Geauga County has diligently worked to promote the area. Sales tax revenue saw an increase in collections during the year. Several new retail businesses moved into the County and expansion of existing facilities during the year boosting sales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

The increase 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 contributed to the overall increase in public safety expenses.

The increase in public works expenses is due to the Office of the Geauga County Engineer completing more 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.

Geauga 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, 2019 (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 \$65,382,186. \$8,999,794 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 confidence in the economy creating increased spending. 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 decrease of \$2,412,665.

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 decreased from 2018. 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. 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 an increase in contractual services expenses related to an increase in maintenance costs in the water resources fund. The water district fund decreased due to the yearly transfer to water resources as well as increases in contractual services expenses. 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.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2019 (Unaudited)

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 2019, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$5,952,762 higher than certification primarily due to conservative estimates in property taxes, sales taxes, charges for services, intergovernmental and interest revenue. Actual expenditures were \$2,755,544 less than appropriations due mainly to the diligence of management to keep costs low.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2019 values compared to 2018.

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

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$4.43	\$4.43	\$0.96	\$0.96	\$5.39	\$5.39
Infrastructure	137.63	137.00	0.00	0.00	137.63	137.00
Construction in Progress	0.00	0.00	1.41	1.23	1.41	1.23
Buildings and Improvements	31.79	34.85	11.91	12.34	43.70	47.19
Machinery and Equipment	0.69	0.88	0.78	0.91	1.47	1.79
Vehicles	2.25	1.90	0.22	0.25	2.47	2.15
Water and Wastewater Lines	0.00	0.00	22.52	23.72	22.52	23.72
Total Capital Assets	<u>\$176.79</u>	<u>\$179.06</u>	<u>\$37.80</u>	<u>\$39.41</u>	<u>\$214.59</u>	<u>\$218.47</u>

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 and the sale of buildings.

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

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2019 (Unaudited)

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 101 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)

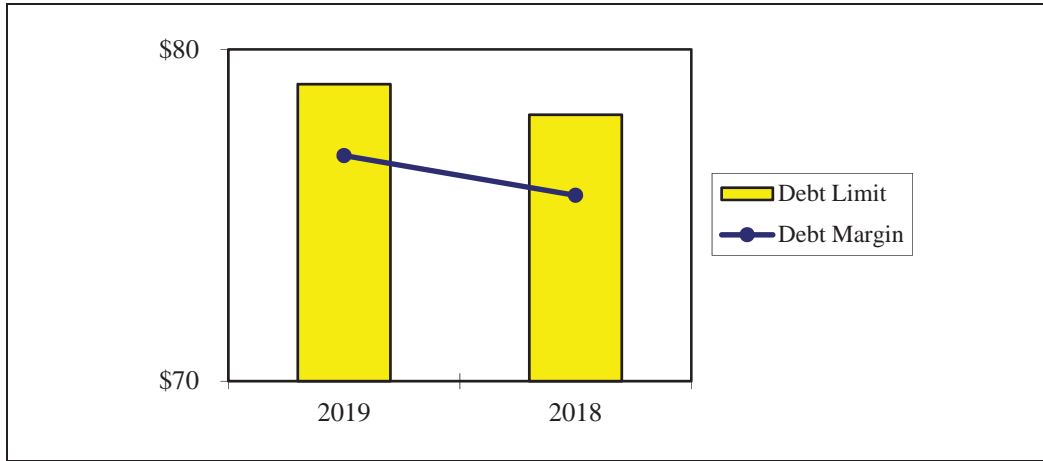
	Governmental Activities		Business Type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$0.00	\$0.06	\$0.00	\$0.00	\$0.00	\$0.06
Special Assessment Bonds	0.35	0.38	0.00	0.00	0.35	0.38
OWDA Loans	0.00	0.00	7.54	8.13	7.54	8.13
Revenue Bonds	0.00	0.00	3.43	3.50	3.43	3.50
OPWC Loans	0.00	0.00	0.51	0.58	0.51	0.58
Local Government Loan	0.16	0.21	0.00	0.00	0.16	0.21
Capital Leases	0.02	0.03	0.00	0.00	0.02	0.03
Compensated Absences	3.47	3.27	0.16	0.15	3.63	3.42
Net Pension Liability	63.08	36.98	3.79	2.19	66.87	39.17
Net OPEB Liability	29.60	25.12	1.78	1.50	31.38	26.62
Total	<u>\$96.68</u>	<u>\$66.05</u>	<u>\$17.21</u>	<u>\$16.05</u>	<u>\$113.89</u>	<u>\$82.10</u>

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 \$76.8 million. This margin is the additional amount of debt the County could issue.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2019 (Unaudited)



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 remained consistent for 2019 due to the steady collections from the new levies as well as in delinquent property taxes collections. 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.

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, or visit the County Web Site:

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

Basic Financial Statements

Geauga County, Ohio

Statement of Net Position December 31, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	\$64,285,238	\$4,572,097	\$68,857,335	\$289,936
Cash and Cash Equivalents				
In Segregated Accounts	64,606	0	64,606	0
Materials and Supplies Inventory	303,389	59,481	362,870	573
Accrued Interest Receivable	337,657	0	337,657	0
Accounts Receivable	345,959	1,148,122	1,494,081	210,759
Intergovernmental Receivable	10,421,218	0	10,421,218	0
Prepaid Items	529,265	42,937	572,202	18,765
Sales Taxes Receivable	8,459,608	0	8,459,608	0
Property Taxes Receivable	32,645,461	0	32,645,461	0
Special Assessments Receivable	460,866	1,605,901	2,066,767	0
Loans Receivable	1,520,523	0	1,520,523	0
Net Pension Asset	208,898	12,585	221,483	0
Net OPEB Asset	11,821	0	11,821	0
Nondepreciable Capital Assets	142,064,906	2,366,150	144,431,056	0
Depreciable Capital Assets, Net	34,721,758	35,434,140	70,155,898	104,088
<i>Total Assets</i>	<u>296,381,173</u>	<u>45,241,413</u>	<u>341,622,586</u>	<u>624,121</u>
Deferred Outflows of Resources				
Pension	18,674,990	1,122,794	19,797,784	0
OPEB	2,364,806	142,361	2,507,167	0
<i>Total Deferred Outflows of Resources</i>	<u>21,039,796</u>	<u>1,265,155</u>	<u>22,304,951</u>	<u>0</u>
Liabilities				
Accounts Payable	944,114	119,300	1,063,414	19,146
Accrued Wages	1,559,086	91,877	1,650,963	0
Contracts Payable	1,730,969	64,817	1,795,786	0
Intergovernmental Payable	540,502	56,093	596,595	0
Matured Compensated Absences Payable	12,206	0	12,206	0
Accrued Interest Payable	1,550	40,435	41,985	0
Long-Term Liabilities:				
Due Within One Year	846,604	1,256,038	2,102,642	0
Due in More Than One Year:				
Net Pension Liability (See Note 18)	63,080,521	3,790,523	66,871,044	0
Net OPEB Liability (See Note 19)	29,598,690	1,783,055	31,381,745	0
Other Amounts Due in More Than One Year	3,154,795	10,382,197	13,536,992	0
<i>Total Liabilities</i>	<u>101,469,037</u>	<u>17,584,335</u>	<u>119,053,372</u>	<u>19,146</u>
Deferred Inflows of Resources				
Property Taxes	31,046,206	0	31,046,206	0
Pension	2,286,239	104,360	2,390,599	0
OPEB	726,914	35,547	762,461	0
<i>Total Deferred Inflows of Resources</i>	<u>34,059,359</u>	<u>139,907</u>	<u>34,199,266</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	176,370,458	26,319,554	202,690,012	104,088
Restricted for:				
Capital Projects	2,380,136	0	2,380,136	0
Debt Service	1,388,176	0	1,388,176	0
911 Program	10,458	0	10,458	0
Mental Health	5,535,231	0	5,535,231	0
Children's Services	5,486,184	0	5,486,184	0
Public Assistance	1,198,531	0	1,198,531	0
Developmental Disabilities	10,712,958	0	10,712,958	0
Aging	2,123,379	0	2,123,379	0
Community Development Programs	3,698,608	0	3,698,608	0
Real Estate Assessment	1,613,920	0	1,613,920	0
Legislative and Executive	728,073	0	728,073	0
Motor Vehicle License	6,065,708	0	6,065,708	0
Other Purposes	3,405,872	0	3,405,872	0
Unrestricted (Deficit)	(38,825,119)	2,462,772	(36,362,347)	500,887
<i>Total Net Position</i>	<u>\$181,892,573</u>	<u>\$28,782,326</u>	<u>\$210,674,899</u>	<u>\$604,975</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Activities For the Year Ended December 31, 2019

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$16,981,635	\$4,498,448	\$342,568	\$0
Judicial	7,422,516	1,669,456	691,332	0
Public Safety	20,479,700	2,882,391	1,004,395	0
Public Works	10,514,839	138,172	8,867,888	536,901
Health	8,528,698	346,032	4,159,393	0
Human Services	34,053,097	1,793,940	12,708,383	127,056
Economic Development and Assistance	15,249	0	0	0
Interest and Fiscal Charges	22,095	0	0	0
<i>Total Governmental Activities</i>	<u>98,017,829</u>	<u>11,328,439</u>	<u>27,773,959</u>	<u>663,957</u>
Business-Type Activities:				
Water Resources	8,555,339	6,450,066	0	0
Water District	1,382,390	995,873	0	0
Storm Water	<u>15,457</u>	<u>7,885</u>	<u>0</u>	<u>0</u>
<i>Total Business-Type Activities</i>	<u>9,953,186</u>	<u>7,453,824</u>	<u>0</u>	<u>0</u>
<i>Total - Primary Government</i>	<u><u>\$107,971,015</u></u>	<u><u>\$18,782,263</u></u>	<u><u>\$27,773,959</u></u>	<u><u>\$663,957</u></u>
Component Unit				
Workshop	<u><u>\$2,550,427</u></u>	<u><u>\$562,095</u></u>	<u><u>\$104,886</u></u>	<u><u>\$0</u></u>
General Revenues				
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				
Gain on Sale of Capital Asset				
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</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
(\$12,140,619)	\$0	(\$12,140,619)	\$0
(5,061,728)	0	(5,061,728)	0
(16,592,914)	0	(16,592,914)	0
(971,878)	0	(971,878)	0
(4,023,273)	0	(4,023,273)	0
(19,423,718)	0	(19,423,718)	0
(15,249)	0	(15,249)	0
(22,095)	0	(22,095)	0
(58,251,474)	0	(58,251,474)	0
0	(2,105,273)	(2,105,273)	0
0	(386,517)	(386,517)	0
0	(7,572)	(7,572)	0
0	(2,499,362)	(2,499,362)	0
(58,251,474)	(2,499,362)	(60,750,836)	0
0	0	0	(1,883,446)
8,775,049	0	8,775,049	0
2,764,718	0	2,764,718	0
3,482,888	0	3,482,888	0
3,319,369	0	3,319,369	0
11,751,412	0	11,751,412	0
3,040,015	0	3,040,015	0
15,644,765	0	15,644,765	0
705,000	0	705,000	0
3,243,524	0	3,243,524	0
2,147,993	0	2,147,993	0
2,323,966	37,125	2,361,091	168
2,976,227	448,396	3,424,623	1,767,498
60,174,926	485,521	60,660,447	1,767,666
(93,995)	93,995	0	0
60,080,931	579,516	60,660,447	1,767,666
1,829,457	(1,919,846)	(90,389)	(115,780)
180,063,116	30,702,172	210,765,288	720,755
\$181,892,573	\$28,782,326	\$210,674,899	\$604,975

Geauga County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2019*

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14,121,610	\$10,243,495	\$39,825,834	\$64,190,939
Cash and Cash Equivalents In Segregated Accounts	63,656	101	849	64,606
Materials and Supplies Inventory	208,133	23,834	71,422	303,389
Accrued Interest Receivable	337,657	0	0	337,657
Accounts Receivable	243,156	26,982	75,821	345,959
Interfund Receivable	35,741	0	11,985	47,726
Intergovernmental Receivable	1,477,316	632,674	8,311,228	10,421,218
Prepaid Items	195,406	183,529	150,330	529,265
Sales Taxes Receivable	8,459,608	0	0	8,459,608
Property Taxes Receivable	7,401,073	12,199,838	13,044,550	32,645,461
Special Assessments Receivable	0	0	460,866	460,866
Loans Receivable	0	0	1,520,523	1,520,523
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	94,299	0	0	94,299
Total Assets	\$32,637,655	\$23,310,453	\$63,473,408	\$119,421,516
Liabilities				
Accounts Payable	\$265,616	\$19,290	\$659,208	\$944,114
Accrued Wages	835,068	167,480	556,538	1,559,086
Contracts Payable	254,677	342,617	1,133,675	1,730,969
Intergovernmental Payable	249,862	83,057	207,583	540,502
Matured Compensated Absences Payable	8,562	0	3,644	12,206
Interfund Payable	0	0	47,726	47,726
Total Liabilities	1,613,785	612,444	2,608,374	4,834,603
Deferred Inflows of Resources				
Property Taxes	7,038,505	11,602,185	12,405,516	31,046,206
Unavailable Revenue	8,801,783	1,210,378	8,146,360	18,158,521
Total Deferred Inflows of Resources	15,840,288	12,812,563	20,551,876	49,204,727
Fund Balances				
Nonspendable	497,838	207,363	221,752	926,953
Restricted	0	9,678,083	26,250,513	35,928,596
Committed	654,618	0	13,843,357	14,497,975
Assigned	5,028,868	0	0	5,028,868
Unassigned (Deficit)	9,002,258	0	(2,464)	8,999,794
Total Fund Balances	15,183,582	9,885,446	40,313,158	65,382,186
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$32,637,655	\$23,310,453	\$63,473,408	\$119,421,516

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, 2019

Total Governmental Fund Balances		\$65,382,186
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		176,786,664
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	1,599,255	
Sales Taxes	7,069,452	
Intergovernmental	5,167,450	
Permissive Motor Vehicle Tax	3,861,498	
Special Assessments	<u>460,866</u>	
Total		18,158,521
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditures is reported when due.		(1,550)
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:		
Special Assessment Bonds	(355,445)	
Local Government Loan	(161,203)	
Capital Lease Payable	(19,303)	
Compensated Absences	<u>(3,465,448)</u>	
Total		(4,001,399)
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	208,898	
Deferred Outflows - Pension	18,674,990	
Net Pension Liability	(63,080,521)	
Deferred Inflows - Pension	(2,286,239)	
Net OPEB Asset	11,821	
Deferred Outflows - OPEB	2,364,806	
Net OPEB Liability	(29,598,690)	
Deferred Inflows - OPEB	<u>(726,914)</u>	
Total		(74,431,849)
Net Position of Governmental Activities		<u>\$181,892,573</u>

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, 2019

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$8,766,896	\$11,739,976	\$12,596,561	\$33,103,433
Sales Tax	15,835,082	0	0	15,835,082
Permissive Motor Vehicle License Tax	0	0	1,673,291	1,673,291
Charges for Services	6,112,592	838,300	3,425,825	10,376,717
Licenses and Permits	62,122	0	320,263	382,385
Fines and Forfeitures	65,340	0	187,256	252,596
Intergovernmental	3,930,175	4,428,043	18,710,633	27,068,851
Special Assessments	0	0	152,354	152,354
Interest	2,225,936	3,552	94,478	2,323,966
Rentals	147,572	0	124,510	272,082
Contributions and Donations	4,057	96,208	250,375	350,640
Other	950,265	418,289	1,607,673	2,976,227
Total Revenues	38,100,037	17,524,368	39,143,219	94,767,624
Expenditures				
Current:				
General Government:				
Legislative and Executive	11,426,502	0	2,287,592	13,714,094
Judicial	4,948,387	0	1,152,952	6,101,339
Public Safety	13,988,265	0	2,457,546	16,445,811
Public Works	153,531	0	8,621,840	8,775,371
Health	647,170	0	6,423,671	7,070,841
Human Services	426,098	15,839,154	14,997,000	31,262,252
Economic Development and Assistance	0	0	15,249	15,249
Capital Outlay	0	0	2,518,055	2,518,055
Debt Service:				
Principal Retirement	805	0	140,435	141,240
Interest and Fiscal Charges	0	0	22,621	22,621
Total Expenditures	31,590,758	15,839,154	38,636,961	86,066,873
Excess of Revenues Over (Under) Expenditures	6,509,279	1,685,214	506,258	8,700,751
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	3,549,890	3,549,890
Transfers In	0	0	12,114,289	12,114,289
Transfers Out	(8,921,944)	(1,150,000)	(2,136,340)	(12,208,284)
Total Other Financing Sources (Uses)	(8,921,944)	(1,150,000)	13,527,839	3,455,895
Net Change in Fund Balances	(2,412,665)	535,214	14,034,097	12,156,646
Fund Balances Beginning of Year	17,596,247	9,350,232	26,279,061	53,225,540
Fund Balances End of Year	\$15,183,582	\$9,885,446	\$40,313,158	\$65,382,186

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, 2019

Net Change in Fund Balances - Total Governmental Funds	\$12,156,646
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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	2,092,610	
Current Year Depreciation	<u>(2,913,092)</u>	
Total		(820,482)

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.

(1,452,112)

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

Delinquent Property Taxes	30,018	
Sales Taxes	514,683	
Intergovernmental	1,574,449	
Permissive Motor Vehicle Tax	1,014,209	
Special Assessments	<u>(107,695)</u>	
Total		3,025,664

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.

141,240

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

526

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.

(197,233)

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

Pension	4,726,750	
OPEB	<u>49,547</u>	
Total		4,776,297

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	(13,501,340)	
OPEB	<u>(2,299,749)</u>	
Total		<u>(15,801,089)</u>

<i>Change in Net Position of Governmental Activities</i>	<u>\$1,829,457</u>
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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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,877,838	\$7,957,752	\$8,766,896	\$809,144
Sales Tax	14,000,000	14,000,000	15,737,067	1,737,067
Charges for Services	3,711,672	3,717,699	5,398,790	1,681,091
Licenses and Permits	9,800	9,800	12,225	2,425
Fines and Forfeitures	54,000	54,000	63,700	9,700
Intergovernmental	3,155,825	3,166,516	3,979,718	813,202
Interest	700,000	700,000	1,310,856	610,856
Rentals	100,000	100,000	147,572	47,572
Contributions and Donations	0	0	4,057	4,057
Other	687,305	596,700	834,348	237,648
<i>Total Revenues</i>	<u>30,296,440</u>	<u>30,302,467</u>	<u>36,255,229</u>	<u>5,952,762</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,724,616	13,598,814	11,863,117	1,735,697
Judicial	4,647,254	4,834,136	4,518,277	315,859
Public Safety	13,345,398	14,197,959	13,963,882	234,077
Public Works	0	174,125	153,531	20,594
Health	892,794	907,794	672,867	234,927
Human Services	634,459	642,059	427,669	214,390
<i>Total Expenditures</i>	<u>32,244,521</u>	<u>34,354,887</u>	<u>31,599,343</u>	<u>2,755,544</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,948,081)</u>	<u>(4,052,420)</u>	<u>4,655,886</u>	<u>8,708,306</u>
Other Financing Sources (Uses)				
Transfers In	5,000,000	0	0	0
Transfers Out	(2,740,792)	(9,076,115)	(8,921,944)	154,171
<i>Total Other Financing Sources (Uses)</i>	<u>2,259,208</u>	<u>(9,076,115)</u>	<u>(8,921,944)</u>	<u>154,171</u>
<i>Net Change in Fund Balance</i>	<u>311,127</u>	<u>(13,128,535)</u>	<u>(4,266,058)</u>	<u>8,862,477</u>
Fund Balances at Beginning of Year	14,507,238	14,507,238	14,507,238	0
Unexpended Prior Year Encumbrances	458,513	458,513	458,513	0
<i>Fund Balances at End of Year</i>	<u>\$15,276,878</u>	<u>\$1,837,216</u>	<u>\$10,699,693</u>	<u>\$8,862,477</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$11,368,270	\$11,501,794	\$11,739,976	\$238,182
Charges for Services	697,000	697,000	821,378	124,378
Intergovernmental	5,327,759	5,341,702	4,807,295	(534,407)
Interest	0	0	3,528	3,528
Contributions and Donations	90,000	90,000	96,208	6,208
Other	27,000	27,000	418,593	391,593
<i>Total Revenues</i>	17,510,029	17,657,496	17,886,978	229,482
Expenditures				
Current:				
Human Services	17,232,797	17,432,797	15,863,590	1,569,207
<i>Excess of Revenues Over (Under) Expenditures</i>	277,232	224,699	2,023,388	1,798,689
Other Financing Sources (Uses)				
Transfers Out	(1,540,000)	(4,340,000)	(1,150,000)	3,190,000
<i>Net Change in Fund Balance</i>	(1,262,768)	(4,115,301)	873,388	4,988,689
Fund Balances at Beginning of Year	8,527,774	8,527,774	8,527,774	0
Unexpended Prior Year Encumbrances	98,352	98,352	98,352	0
<i>Fund Balances at End of Year</i>	<u>\$7,363,358</u>	<u>\$4,510,825</u>	<u>\$9,499,514</u>	<u>\$4,988,689</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fund Net Position Enterprise Funds December 31, 2019

	Water Resources	Water District	Storm Water	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,995,996	\$1,435,938	\$140,163	\$4,572,097
Materials and Supplies Inventory	59,481	0	0	59,481
Receivables:				
Accounts Receivable	1,078,860	69,262	0	1,148,122
Special Assessments Receivable	1,599,718	0	6,183	1,605,901
Prepaid Items	39,175	3,516	246	42,937
<i>Total Current Assets</i>	<u>5,773,230</u>	<u>1,508,716</u>	<u>146,592</u>	<u>7,428,538</u>
<i>Noncurrent Assets:</i>				
Net Pension Asset	12,585	0	0	12,585
Capital Assets:				
Nondepreciable Capital Assets	2,366,150	0	0	2,366,150
Depreciable Capital Assets, Net	31,127,842	4,306,298	0	35,434,140
<i>Total Noncurrent Assets</i>	<u>33,506,577</u>	<u>4,306,298</u>	<u>0</u>	<u>37,812,875</u>
<i>Total Assets</i>	<u>39,279,807</u>	<u>5,815,014</u>	<u>146,592</u>	<u>45,241,413</u>
Deferred Outflows of Resources				
Pension	1,122,794	0	0	1,122,794
OPEB	142,361	0	0	142,361
<i>Total Deferred Outflows of Resources</i>	<u>1,265,155</u>	<u>0</u>	<u>0</u>	<u>1,265,155</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	37,680	81,620	0	119,300
Accrued Wages	84,000	7,801	76	91,877
Contracts Payable	64,211	606	0	64,817
Intergovernmental Payable	53,173	2,850	70	56,093
Compensated Absences Payable	49,054	0	0	49,054
Accrued Interest Payable	40,435	0	0	40,435
OWDA Loans Payable	1,091,015	0	0	1,091,015
Revenue Bonds Payable	72,500	0	0	72,500
OPWC Loans Payable	43,469	0	0	43,469
<i>Total Current Liabilities</i>	<u>1,535,537</u>	<u>92,877</u>	<u>146</u>	<u>1,628,560</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	99,314	9,131	0	108,445
OWDA Loans Payable	6,449,862	0	0	6,449,862
Revenue Bonds Payable	3,359,200	0	0	3,359,200
OPWC Loans Payable	464,690	0	0	464,690
Net Pension Liability	3,790,523	0	0	3,790,523
Net OPEB Liability	1,783,055	0	0	1,783,055
<i>Total Long-Term Liabilities</i>	<u>15,946,644</u>	<u>9,131</u>	<u>0</u>	<u>15,955,775</u>
<i>Total Liabilities</i>	<u>17,482,181</u>	<u>102,008</u>	<u>146</u>	<u>17,584,335</u>
Deferred Inflows of Resources				
Pension	104,360	0	0	104,360
OPEB	35,547	0	0	35,547
<i>Total Deferred Inflows of Resources</i>	<u>139,907</u>	<u>0</u>	<u>0</u>	<u>139,907</u>
Net Position				
Net Investment in Capital Assets	22,013,256	4,306,298	0	26,319,554
Unrestricted	909,618	1,406,708	146,446	2,462,772
<i>Total Net Position</i>	<u>\$22,922,874</u>	<u>\$5,713,006</u>	<u>\$146,446</u>	<u>\$28,782,326</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, 2019*

	Water Resources	Water District	Storm Water	Total
Operating Revenues				
Charges for Services	\$6,236,452	\$987,992	\$7,885	\$7,232,329
Tap-In Fees	213,614	7,881	0	221,495
Other	250,793	197,603	0	448,396
<i>Total Operating Revenues</i>	<u>6,700,859</u>	<u>1,193,476</u>	<u>7,885</u>	<u>7,902,220</u>
Operating Expenses				
Personal Services	3,189,276	239,388	9,240	3,437,904
Materials and Supplies	401,499	54,180	0	455,679
Contractual Services	3,055,772	717,942	489	3,774,203
Depreciation	1,506,730	353,430	0	1,860,160
Other	98,701	17,450	5,728	121,879
<i>Total Operating Expenses</i>	<u>8,251,978</u>	<u>1,382,390</u>	<u>15,457</u>	<u>9,649,825</u>
<i>Operating Income (Loss)</i>	<u>(1,551,119)</u>	<u>(188,914)</u>	<u>(7,572)</u>	<u>(1,747,605)</u>
Non-Operating Revenues (Expenses)				
Interest	37,125	0	0	37,125
Interest and Fiscal Charges	(303,361)	0	0	(303,361)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(266,236)</u>	<u>0</u>	<u>0</u>	<u>(266,236)</u>
<i>Income (Loss) before Transfers</i>	(1,817,355)	(188,914)	(7,572)	(2,013,841)
Transfers In	98,339	0	15,256	113,595
Transfers Out	0	(19,600)	0	(19,600)
<i>Change in Net Position</i>	(1,719,016)	(208,514)	7,684	(1,919,846)
<i>Net Position Beginning of Year</i>	<u>24,641,890</u>	<u>5,921,520</u>	<u>138,762</u>	<u>30,702,172</u>
<i>Net Position End of Year</i>	<u><u>\$22,922,874</u></u>	<u><u>\$5,713,006</u></u>	<u><u>\$146,446</u></u>	<u><u>\$28,782,326</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Cash Flows Enterprise Funds For the Year Ended December 31, 2019

	Water Resources	Water District	Storm Water	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$7,356,492	\$1,033,513	\$11,682	\$8,401,687
Other Cash Receipts	250,530	197,603	0	448,133
Cash Payments to Employees for Services	(2,530,112)	(239,540)	(11,487)	(2,781,139)
Cash Payments for Goods and Services	(3,445,572)	(714,888)	(489)	(4,160,949)
Other Cash Payments	(97,871)	(17,450)	(5,728)	(121,049)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>1,533,467</u>	<u>259,238</u>	<u>(6,022)</u>	<u>1,786,683</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	98,339	0	15,256	113,595
Transfers Out	0	(19,600)	0	(19,600)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>98,339</u>	<u>(19,600)</u>	<u>15,256</u>	<u>93,995</u>
Cash Flows from Capital and Related Financing Activities				
Related Financing Activities				
Capital Contributions	321,620	0	0	321,620
Proceeds from OWDA Loans	628,118	0	0	628,118
Principal Paid on Revenue Bonds	(71,800)	0	0	(71,800)
Interest Paid on Revenue Bonds	(121,512)	0	0	(121,512)
Principal Paid on OPWC Loans	(69,721)	0	0	(69,721)
Principal Paid on OWDA Loans	(1,221,795)	0	0	(1,221,795)
Interest Paid on OWDA Loans	(182,935)	0	0	(182,935)
Payments for Capital Acquisitions	(250,806)	0	0	(250,806)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(968,831)</u>	<u>0</u>	<u>0</u>	<u>(968,831)</u>
Cash Flows from Investing Activities				
Interest on Investments	37,125	0	0	37,125
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>700,100</u>	<u>239,638</u>	<u>9,234</u>	<u>948,972</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,295,896</u>	<u>1,196,300</u>	<u>130,929</u>	<u>3,623,125</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,995,996</u>	<u>\$1,435,938</u>	<u>\$140,163</u>	<u>\$4,572,097</u>

(continued)

Geauga County, Ohio

Statement of Cash Flows Enterprise Funds (continued) For the Year Ended December 31, 2019

	Water Resources	Water District	Storm Water	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$1,551,119)	(\$188,914)	(\$7,572)	(\$1,747,605)
Adjustments:				
Depreciation	1,506,730	353,430	0	1,860,160
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>				
Accounts Receivable	195,592	35,621	0	231,213
Materials and Supplies Inventory	1,081	0	0	1,081
Prepaid Items	(13,732)	(1,280)	(122)	(15,134)
Special Assessments	688,515	0	3,628	692,143
Net Pension Asset	(3,779)	0	0	(3,779)
Deferred Outflows of Resources - Pension	837,693	0	0	837,693
Deferred Outflows of Resources - OPEB	94,073	0	0	94,073
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>				
Accounts Payable	(10,388)	76,463	0	66,075
Contracts Payable	2,939	(19,228)	0	(16,289)
Accrued Wages	21,658	1,546	76	23,280
Compensated Absences Payable	1,858	2,300	0	4,158
Intergovernmental Payable	13,874	(700)	(2,032)	11,142
Net Pension Liability	(4,113)	0	0	(4,113)
Net OPEB Liability	97,672	0	0	97,672
Deferred Inflows of Resources - Pension	(289,853)	0	0	(289,853)
Deferred Inflows of Resources - OPEB	(55,234)	0	0	(55,234)
<i>Total Adjustments</i>	<u>3,084,586</u>	<u>448,152</u>	<u>1,550</u>	<u>3,534,288</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$1,533,467</u>	<u>\$259,238</u>	<u>(\$6,022)</u>	<u>\$1,786,683</u>

Noncash Capital Financing Activities

At December 31, 2018, the County had intergovernmental receivables related to capital contributions of \$321,620 in the water resources fund.

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2019

	Investment Trust Fund	Agency Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$11,524,901	\$11,806,510
Cash and Cash Equivalents in Segregated Accounts	0	1,191,378
Property Taxes Receivable	0	220,047,286
Special Assessments Receivable	0	1,688,970
<i>Total Assets</i>	11,524,901	\$234,734,144
Liabilities		
Intergovernmental Payable	\$0	\$220,006,360
Undistributed Monies	0	13,526,917
Due to Others	0	428,244
Payroll Withholdings	0	772,623
<i>Total Liabilities</i>	0	\$234,734,144
Net Position		
Held in Trust for Pool Participants	\$11,524,901	

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Changes in Fiduciary Net Position
Investment Trust Fund
For the Year Ended December 31, 2019

	Investment Trust Fund
Additions	
Investment Earnings	\$266,108
Capital Transactions	838,457
<i>Total Additions</i>	1,104,565
Deductions	
Distributions to Participants	266,108
<i>Change in Net Position</i>	838,457
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	10,686,444
<i>Net Position End of Year</i>	\$11,524,901

See accompanying notes to the basic financial statements

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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, 2019

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, 2019

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, 2019

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 account for an investment trust fund and 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. The County's investment trust fund accounts for the external portion of the County's investment pool.

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, 2019

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, 2019

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, 2019, but which were levied to finance year 2020 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 21. 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 2019, 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, 2019

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 2019, 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 2019 amounted to \$2,225,936, which includes \$1,710,236 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, 2019

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, 2019, 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, 2019

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. The County Commissioners assigned fund balance to cover a gap between estimated revenue and appropriations in 2020's appropriated budget.

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, 2019

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, 2019

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 and Restatement of Net Position

Change in Accounting Principles

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The City evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

For 2019, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2018-1*. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

Restatement of Net Position

During 2019, it was determined the County had an investment trust fund. This restatement increased net position for the investment trust fund by \$10,686,444, from \$0 to \$10,686,444. This restatement also reduced total assets and liabilities in the agency funds from \$239,013,306 to \$228,326,862.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Note 4. 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:

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed Monies	\$94,299	\$0	\$0	\$94,299
Prepays	195,406	183,529	150,330	529,265
Inventory	208,133	23,834	71,422	303,389
<i>Total Nonspendable</i>	<i>497,838</i>	<i>207,363</i>	<i>221,752</i>	<i>926,953</i>
<i>Restricted for</i>				
Capital Projects	0	0	1,676,702	1,676,702
Debt Service	0	0	1,284,305	1,284,305
911 Program	0	0	66,973	66,973
Mental Health	0	0	3,905,503	3,905,503
Children's Services	0	0	5,589,662	5,589,662
Public Assistance	0	0	1,019,391	1,019,391
Developmental Disabilities	0	9,678,083	0	9,678,083
Aging	0	0	1,867,488	1,867,488
Community Development Programs	0	0	3,578,556	3,578,556
Real Estate Assessment	0	0	1,663,359	1,663,359
Delinquent Tax	0	0	735,311	735,311
Motor Vehicle License	0	0	2,141,434	2,141,434
Other Purposes	0	0	2,721,829	2,721,829
<i>Total Restricted</i>	<i>0</i>	<i>9,678,083</i>	<i>26,250,513</i>	<i>35,928,596</i>
<i>Committed to</i>				
Juvenile Detention Facility	34,661	0	0	34,661
Compensated Absences	412,212	0	0	412,212
Emergency Preparedness Program	0	0	270,148	270,148
Law Enforcement Services	0	0	344,145	344,145
County Home	0	0	16,122	16,122
Capital Improvements	0	0	13,212,942	13,212,942
Service Contracts	207,745	0	0	207,745
<i>Total Committed</i>	<i>654,618</i>	<i>0</i>	<i>13,843,357</i>	<i>14,497,975</i>
<i>Assigned to</i>				
Board of Elections	573,631	0	0	573,631
Purchases on Order:				
General Government:				
Legislative and Executive	244,639	0	0	244,639
Judicial	130,069	0	0	130,069
Public Safety	70,220	0	0	70,220
Human Services	10,297	0	0	10,297
Year 2020 Appropriations	4,000,012	0	0	4,000,012
<i>Total Assigned</i>	<i>5,028,868</i>	<i>0</i>	<i>0</i>	<i>5,028,868</i>
<i>Unassigned</i>	<i>9,002,258</i>	<i>0</i>	<i>(2,464)</i>	<i>8,999,794</i>
Total Fund Balances	\$15,183,582	\$9,885,446	\$40,313,158	\$65,382,186

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Note 5. Accountability

The pre-sentence investigation reporting special revenue fund had a deficit fund balance in the amount of \$2,302 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.

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.

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:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Net Change in Fund Balances		
	General	Developmental Disabilities
GAAP Basis	(\$2,412,665)	\$535,214
Net Adjustment for Revenue Accruals	(517,161)	362,600
Beginning Fair Value Adjustment for Investments	(579,258)	0
Ending Fair Value Adjustment for Investments	(50,817)	0
Beginning Unrecorded Cash	167,887	249,484
Ending Unrecorded Cash	(189,431)	(203,619)
Net Adjustment for Expenditure Accruals	705,005	470,172
Excess of Revenues Over Expenditures		
County Recorder Micrographics	(3,733)	0
Certificate of Title	(89,013)	0
Elections	(68,666)	0
Encumbrances	(1,228,206)	(540,463)
Budget Basis	<u>(\$4,266,058)</u>	<u>\$873,388</u>

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;

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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, 2019, \$1,281,011 of the County's bank balance of \$2,779,089 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.

Investments

Investments are reported at fair value. As of December 31, 2019, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	<u>\$18,000,000</u>	Average 55.7 Days	AAAm	N/A
Fair Value - Level One Inputs				
First American Government Obligation Mutual Fund	<u>91,337</u>	Less than one year	AAAm	N/A
Fair Value - Level Two Inputs				
Municipal Securities	3,469,160	Less than three years	A+	5.48
Federal Farm Credit Bank Notes	6,478,352	Less than two to five years	AA+	10.24
Federal National Mortgage Association Notes	8,081,065	Less than one to three years	AA+	12.77
Federal Home Loan Mortgage Corporation Notes	20,198,281	Less than one to five years	AA+	31.91
Federal Home Loan Bank Bonds	<u>6,971,456</u>	Less than two to five years	AA+	11.02
Total Fair Value - Level Two Inputs	<u>45,198,314</u>			
Total Investments	<u>\$63,289,651</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, 2019. The Money Market

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 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, 2019, the carrying amount of the component unit's deposits was \$289,936, of which \$75,569 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 2019 for real and public utility property taxes represents collections of 2018 taxes.

2019 real property taxes are levied after October 1, 2019, on the assessed value as of January 1, 2019, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

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. 2019 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

The full tax rate for all County operations for the year ended December 31, 2019, 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	\$3,095,309,030
Public Utility Personal Property	<u>122,679,610</u>
Total Assessed Value	<u><u>\$3,217,988,640</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, 2019, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2019 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.

Tax Abatements

For 2019, The County's property taxes were reduced by \$420,184 under various tax abatement agreements entered into by the following subdivisions:

<u>Overlapping Government</u>	<u>Amount of 2019 Taxes Abated</u>
<i>Community Reinvestment Areas:</i>	
Village of Middlefield	\$90,771
City of Chardon	277,245
Parkman Township	52,167

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 ½ percent. ¼ percent of the increase is permanent to fund the general fund and projects as needed. On September 4, 2008 the Commissioners extended the additional ¼ 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, 2019, 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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 \$1,207,198 in the revolving loan special revenue fund. At December 31, 2019, there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$460,866 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$31,307.

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

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
General Fund	
Casino Tax	\$553,037
Property Tax Rollbacks and Exemptions	484,694
Local Government and Revenue Assistance	323,506
Grant	60,840
Miscellaneous	55,239
Total General Fund	<u>1,477,316</u>
Special Revenue Funds	
Developmental Disabilities	632,674
Community Development	126,400
CASA	24,761
Care and Custody	44,939
Motor Vehicle License	4,605,875
Mental Health	1,801,547
Children's Services Levy	599,591
Transportation Administration	186,103
Aging	189,858
Workforce Investment Act	170,649
Public Assistance	241,990
DARE	6,086
Total Special Revenue Funds	<u>8,630,473</u>
Capital Projects Funds	
Road and Bridge	186,373
Transportation	127,056
Total Capital Projects Funds	<u>313,429</u>
<i>Total Governmental Activities</i>	<u><u>\$10,421,218</u></u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Note 11. Related Party Transactions

During 2019, 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 \$265,000. Non-waiver and other reimbursements from the County amounted to \$561,000.

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 2019, the County contributed \$10,000 to the agency, which represents 3.01 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 2019. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 2019, the County contributed \$639,560 to the Center, which represents 28.99 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 2019, the County contributed \$53,184, which represents 4.88 percent of total contributions.

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 2019, 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 2019, 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 2019, the County Commissioners contributed \$84,968, which represents 5.89 percent of total contributions.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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.

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, 2019, consisted of the following:

Transfers To	Transfers From				Totals
	General	Developmental Disabilities	Other Governmental Funds	Water District	
Other Governmental Funds	\$8,122,949	\$1,150,000	\$2,136,340	\$0	\$11,409,289
Water Resources	78,739	0	0	19,600	98,339
Storm Water	15,256	0	0	0	15,256
Totals	<u>\$8,216,944</u>	<u>\$1,150,000</u>	<u>\$2,136,340</u>	<u>\$19,600</u>	<u>\$11,522,884</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, 2019, 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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

(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	\$35,741	\$11,985	\$47,726

Note 17. Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance 12/31/18	Additions	Reductions	Balance 12/31/19
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$4,431,621	\$0	\$0	\$4,431,621
Infrastructure	136,995,031	638,254	0	137,633,285
<i>Total Nondepreciable Capital Assets</i>	141,426,652	638,254	0	142,064,906
<i>Depreciable Capital Assets</i>				
Building and Improvements	68,599,992	61,300	(4,698,568)	63,962,724
Machinery and Equipment	12,170,684	301,551	(332,158)	12,140,077
Vehicles	8,544,161	1,091,505	(464,398)	9,171,268
<i>Total Depreciable Capital Assets</i>	89,314,837	1,454,356	(5,495,124)	85,274,069
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(33,744,869)	(1,725,031)	3,296,671	(32,173,229)
Machinery and Equipment	(11,289,701)	(496,475)	332,158	(11,454,018)
Vehicles	(6,647,661)	(691,586)	414,183	(6,925,064)
<i>Total Accumulated Depreciation</i>	(51,682,231)	(2,913,092) *	4,043,012	(50,552,311)
<i>Total Depreciable Capital Assets, Net</i>	37,632,606	(1,458,736)	(1,452,112)	34,721,758
<i>Governmental Activities Capital Assets, Net</i>	\$179,059,258	(\$820,482)	(\$1,452,112)	\$176,786,664

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,048,808
Judicial	97,557
Public Safety	540,226
Public Works	354,173
Health	133,730
Human Services	738,598
Total	<u>\$2,913,092</u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

	Balance 12/31/18	Additions	Reductions	Balance 12/31/19
Business Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
Construction in Progress	1,233,856	175,519	0	1,409,375
<i>Total Nondepreciable Capital Assets</i>	2,190,631	175,519	0	2,366,150
<i>Depreciable Capital Assets</i>				
Building and Improvements	22,559,508	0	0	22,559,508
Machinery and Equipment	3,477,499	8,593	(22,187)	3,463,905
Vehicles	1,768,994	66,694	(52,570)	1,783,118
Water and Wastewater Lines	44,573,029	0	0	44,573,029
<i>Total Depreciable Capital Assets</i>	72,379,030	75,287	(74,757)	72,379,560
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(10,218,733)	(436,059)	0	(10,654,792)
Machinery and Equipment	(2,567,562)	(136,028)	22,187	(2,681,403)
Vehicles	(1,524,732)	(92,484)	52,570	(1,564,646)
Water and Wastewater Lines	(20,848,990)	(1,195,589)	0	(22,044,579)
<i>Total Accumulated Depreciation</i>	(35,160,017)	(1,860,160)	74,757	(36,945,420)
<i>Total Depreciable Capital Assets, Net</i>	37,219,013	(1,784,873)	0	35,434,140
<i>Business Type Activities Capital Assets, Net</i>	\$39,409,644	(\$1,609,354)	\$0	\$37,800,290

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, 2019

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 a 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)

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, 2019

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

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, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 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 earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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

	State and Local	Law Enforcement
2019 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2019 Actual Contribution Rates		
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 2019, The City's contractually required contribution was \$4,646,162 for the traditional plan, \$128,622 for the combined plan and \$132,503 for the member-directed plan. Of these amounts, \$417,835 is reported as an intergovernmental payable for the traditional plan, \$9,088 for the combined plan, and \$11,018 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.

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

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

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2019 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2019, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$13,288 for 2019. Of this amount \$556 is reported as an intergovernmental payable.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Pension Liabilities, 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, 2018, and the net pension liability for STRS was measured as of June 30, 2019. 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:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.24358576%	0.19806776%	0.00071375%	
Prior Measurement Date	<u>0.24876479%</u>	<u>0.20564251%</u>	<u>0.00066021%</u>	
Change in Proportionate Share	<u>-0.00517903%</u>	<u>-0.00757475%</u>	<u>0.00005354%</u>	
Proportionate Share of the:				
Net Pension Liability	\$66,713,202	\$0	\$157,842	\$66,871,044
Net Pension Asset	0	(221,483)	0	(221,483)
Pension Expense	14,250,419	62,164	(209,973)	14,102,610

2019 pension expense for the member-directed defined contribution plan was \$176,822. The aggregate pension expense for all pension plans was \$14,279,432 for 2019.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$3,078	\$0	\$1,285	\$4,363
Changes of assumptions	5,807,549	49,469	18,541	5,875,559
Net difference between projected and actual earnings on pension plan investments	9,054,849	47,711	0	9,102,560
Changes in proportion and differences between County contributions and proportionate share of contributions	19,678	5,802	7,830	33,310
County contributions subsequent to the measurement date	4,646,162	128,622	7,208	4,781,992
Total Deferred Outflows of Resources	\$19,531,316	\$231,604	\$34,864	\$19,797,784
Deferred Inflows of Resources				
Differences between expected and actual experience	\$875,983	\$90,459	\$683	\$967,125
Net difference between projected and actual earnings on pension plan investments	0	0	7,715	7,715
Changes in proportion and differences between County contributions and proportionate share of contributions	1,044,820	3,164	367,775	1,415,759
Total Deferred Inflows of Resources	\$1,920,803	\$93,623	\$376,173	\$2,390,599

\$4,781,992 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 2020. 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:				
2020	\$5,272,096	\$7,759	(\$182,171)	\$5,097,684
2021	2,641,061	(1,772)	(144,756)	2,494,533
2022	840,023	(767)	(24,480)	814,776
2023	4,211,171	14,171	2,890	4,228,232
2024	0	(5,441)	0	(5,441)
Thereafter	0	(4,591)	0	(4,591)
Total	\$12,964,351	\$9,359	(\$348,517)	\$12,625,193

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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, 2018, 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, 2018, are presented below.

	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	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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 was effective beginning with the 2018 valuation.

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.

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Notes to the Basic Financial Statements For the Year Ended December 31, 2019

During 2018, 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 a loss of 2.94 percent for 2018.

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 2018 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	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Discount Rate For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. For 2017, 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 for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the City's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the City'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 (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
City's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$98,554,798	\$66,713,202	\$40,252,547
OPERS Combined Plan	(73,285)	(221,483)	(328,792)

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, 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

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 2019, 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>	

* Target weights will be phased in over a 24-month period concluding on July1, 2019.

** 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. 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, 2019. 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, 2019.

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:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$230,668	\$157,842	\$96,190

Note 19 – Defined Benefit OPEB Plans

See Note 18 for a description of the net OPEB liability

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, 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 with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety 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. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 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 \$44,458 for 2019. Of this amount, \$3,148 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, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients 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, 2019, STRS did not allocate any employer contributions to post-employment health care.

OPEB Liabilities, 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, 2017, rolled forward to the measurement date of December 31, 2018, 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, 2019, 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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 Prior Measurement Date	0.24513270%	0.00066021%	
Proportion of the Net OPEB Liability Current Measurement Date	0.24070112%	0.00071375%	
Change in Proportionate Share	-0.00443158%	0.00005354%	
Proportionate Share of the Net:			
OPEB Asset	\$0	(\$11,821)	(\$11,821)
OPEB Liability	31,381,745	0	31,381,745
OPEB Expense	2,438,786	(7,615)	2,431,171

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$10,627	\$1,072	\$11,699
Changes of assumptions	1,011,785	248	1,012,033
Net difference between projected and actual earnings on OPEB plan investments	1,438,669	0	1,438,669
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	0	308	308
County contributions subsequent to the measurement date	44,458	0	44,458
Total Deferred Outflows of Resources	\$2,505,539	\$1,628	\$2,507,167
Deferred Inflows of Resources			
Differences between expected and actual experience	\$85,148	\$601	\$85,749
Changes of assumptions	0	12,961	12,961
Net difference between projected and actual earnings on OPEB plan investments	0	742	742
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	642,846	20,163	663,009
Total Deferred Inflows of Resources	\$727,994	\$34,467	\$762,461

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

\$44,458 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, 2020. 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
2020	\$672,609	(\$6,818)	\$665,791
2021	103,598	(6,818)	96,780
2022	232,125	(6,520)	225,605
2023	724,755	(6,416)	718,339
2024	0	(6,355)	(6,355)
Thereafter	0	88	88
Total	<u>\$1,733,087</u>	<u>(\$32,839)</u>	<u>\$1,700,248</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. 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	3.96 percent
Prior Measurement date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	3.71 percent
Prior Measurement date	3.31 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement date	7.25 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

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Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 was effective for the 2018 valuation.

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 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 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 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. 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 6.00 percent and a municipal bond rate of 3.71 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 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, 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 3.96 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 (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$40,148,947	\$31,381,745	\$24,409,501

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 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$30,164,664	\$31,381,745	\$32,783,493

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below:

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	5.87 percent initial, 4 percent ultimate
Medicare	4.93 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	7.73 percent initial, 4 percent ultimate
Medicare	9.62 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, 2019, 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, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

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, 2019. The projection of cash flows used to determine the discount rate assumes STRS 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 as of June 30, 2019. 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, 2019.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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, 2019, 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 (6.45%)</u>	<u>Current Discount Rate (7.45%)</u>	<u>1% Increase (8.45%)</u>
County's proportionate share of the net OPEB asset	(\$10,087)	(\$11,821)	(\$13,279)

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB asset	(\$13,405)	(\$11,821)	(\$9,882)

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.

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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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
Governmental Activities				
<i>General Obligation Bonds:</i>				
Human Services Building Improvements	2009	4.52 %	\$650,000	2019
Special Assessment Bonds:				
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
Local Government Innovation Loan				
From Direct Borrowings	2014	0.00	397,453	2022
Business-Type Activities				
<i>OWDA Loans from Direct Borrowings:</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
Henning Road Waste Water Treatment Plant	2019	3.37	506,263	2025
<i>Revenue Bonds:</i>				
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
<i>OPWC Loans from Direct Borrowings:</i>				
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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Changes in the County's long-term obligations during the year ended December 31, 2019, consist of the following:

	Outstanding 12/31/18	Additions	Reductions	Outstanding 12/31/19	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Human Services Building Improvements	\$65,000	\$0	\$65,000	\$0	\$0
Special Assessment Bonds:					
Sanitary Sewer - Aquilla	38,500	0	7,700	30,800	7,700
Sanitary Sewer - Aquilla	770	0	154	616	154
Sanitary Sewer - Chagrin Falls Park	338,030	0	14,001	324,029	14,736
<i>Total Special Assessment Bonds</i>	<i>377,300</i>	<i>0</i>	<i>21,855</i>	<i>355,445</i>	<i>22,590</i>
Local Government Innovation Loan from Direct Borrowing	206,203	0	45,000	161,203	45,000
Other Long-Term Obligations:					
Capital Lease	28,688	0	9,385	19,303	8,580
Compensated Absences	3,268,215	1,180,791	983,558	3,465,448	770,434
<i>Total Other Long-Term Obligations</i>	<i>3,296,903</i>	<i>1,180,791</i>	<i>992,943</i>	<i>3,484,751</i>	<i>779,014</i>
Net Pension Liability:					
OPERS	36,833,880	26,088,799	0	62,922,679	0
STRS	145,166	12,676	0	157,842	0
<i>Total Net Pension Liability</i>	<i>36,979,046</i>	<i>26,101,475</i>	<i>0</i>	<i>63,080,521</i>	<i>0</i>
Net OPEB Liability:					
OPERS	25,124,121	4,474,569	0	29,598,690	0
<i>Total Governmental Activities</i>	<i>\$66,048,573</i>	<i>\$31,756,835</i>	<i>\$1,124,798</i>	<i>\$96,680,610</i>	<i>\$846,604</i>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

	Outstanding 12/31/18	Additions	Reductions	Outstanding 12/31/19	Amounts Due in One Year
Business Type Activities:					
OWDA Loans from Direct Borrowings:					
Bellwood Sewer	\$72,836	\$0	\$72,836	\$0	\$0
Valley View	537,851	0	264,260	273,591	273,591
Auburn Corners	467,480	0	150,452	317,028	155,764
County Water Tower	32,000	0	21,147	10,853	10,853
Water Treatment Plant	110,043	0	53,889	56,154	56,154
McFarland Treatment Plant	3,307,247	0	449,222	2,858,025	456,755
Waterline Installation	179,793	0	20,242	159,551	21,285
Hunting Valley	294,693	0	30,190	264,503	31,293
Infirmary Creek Waste Water Treatment Plant	865,220	0	55,336	809,884	56,616
Troy Oaks Waste Water Treatment Plant	640,322	0	28,047	612,275	28,704
Russell Park Waste Water Treatment Plant	1,504,308	0	59,851	1,444,457	0
Bainbridge Trunk Main Relocation	122,761	245,214	16,323	351,652	0
Henning Road Waste Water Treatment Plant	0	382,904	0	382,904	0
<i>Total OWDA Loans from Direct Borrowings</i>	<u>8,134,554</u>	<u>628,118</u>	<u>1,221,795</u>	<u>7,540,877</u>	<u>1,091,015</u>
OPWC Loans from Direct Borrowings:					
Valley View	26,252	0	26,252	0	0
McFarland Creek	341,628	0	28,469	313,159	28,469
Opalocka Waste Water Treatment Plant	210,000	0	15,000	195,000	15,000
<i>Total OPWC Loans from Direct Borrowings</i>	<u>577,880</u>	<u>0</u>	<u>69,721</u>	<u>508,159</u>	<u>43,469</u>
Revenue Bonds:					
Sanitary Sewer Improvement	899,700	0	15,700	884,000	16,100
Sanitary Sewer Refunding	806,800	0	14,100	792,700	14,400
Sanitary Sewer	1,760,000	0	30,000	1,730,000	30,000
Burton Lakes	37,000	0	12,000	25,000	12,000
<i>Total Revenue Bonds</i>	<u>3,503,500</u>	<u>0</u>	<u>71,800</u>	<u>3,431,700</u>	<u>72,500</u>
Other Long-Term Obligations:					
Compensated Absences	153,341	66,173	62,015	157,499	49,054
Net Pension Liability:					
OPERS	2,192,492	1,598,031	0	3,790,523	0
Net OPEB Liability:					
OPERS	1,495,483	287,572	0	1,783,055	0
<i>Total Business-Type Activities</i>	<u>\$16,057,250</u>	<u>\$2,579,894</u>	<u>\$1,425,331</u>	<u>\$17,211,813</u>	<u>\$1,256,038</u>

The 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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

tax collector, treasurer delinquent tax collector, dog and kennel, 911 programs, 800 system communication, 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 and net OPEB liability. However, employer pension/OPEB 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 Notes 18 and 19.

The County's outstanding Local Innovation loan financed through the State of Ohio from direct borrowings related to governmental activities in the amount of \$161,203 was issued to implement planning and efficiency throughout the County.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2019, are as follows:

Governmental Activities

	Special Assessment Bonds		Local Government Innovation Loan from Direct Borrowing
	Principal	Interest	Principal
2020	\$22,590	\$18,603	\$45,000
2021	23,363	17,432	45,000
2022	24,178	16,219	71,203
2023	25,035	14,965	0
2024	18,083	13,665	0
2025 - 2029	105,691	53,046	0
2030 - 2034	136,505	22,232	0
	0	0	0
Total	\$355,445	\$156,162	\$161,203

Business-Type Activities

	From Direct Borrowings:			Revenue Bonds	
	OWDA Loans		OPWC	Principal	Interest
	Principal	Interest	Loan		
2020	\$1,091,015	\$109,659	\$43,469	\$72,500	\$119,949
2021	767,800	85,691	43,469	74,300	117,274
2022	618,691	70,144	43,469	62,000	114,529
2023	631,125	57,969	43,469	67,800	112,416
2024	643,850	45,519	43,469	68,700	110,065
2025 - 2029	1,135,390	98,527	217,345	376,600	513,635
2030 - 2034	370,624	30,697	73,469	450,200	442,754
2035 - 2039	103,369	3,640	0	532,400	357,584
2040 - 2044	0	0	0	633,100	255,065
2045 - 2049	0	0	0	757,300	132,140
2050 - 2054	0	0	0	336,800	25,672
Total	\$5,361,864	\$501,846	\$508,159	\$3,431,700	\$2,301,083

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

The County's outstanding OWDA loan from direct borrowings of \$7,540,877 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid. The OWDA loan will be paid from charges for services revenue in the enterprise funds.

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 \$1,444,457.

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 \$351,652.

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 Henning Road Waste Water Treatment plant loan is \$382,904.

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$2,509,995 in the water resources enterprise fund. Since the loan repayment schedules have not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates. The balance of these loans is as follow:

	Balance December 31, 2019	Lines of Credit
OWDA Loans Not Finalized:		
Russell Park Waste Water Treatment	\$1,444,457	\$1,607,046
Bainbridge Trunk Main Relocation	351,652	397,999
Henning Road Waste Water Treatment	382,904	504,950
Total OWDA Loans Not Finalized	\$2,179,013	\$2,509,995

The County's outstanding OPWC loans from direct borrowings of \$508,159 related to business-type activities contain provisions that in an event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, the OPWC may require that such payment be taken from the County's share of the County undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable. OPWC loans will be paid from charges for services revenue in the enterprise funds.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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 \$12,104,652. Principal and interest paid for the current year were \$1,667,763, total net revenues were \$91,075 and total revenues were \$6,836,323.

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, 2019, are an overall debt margin of \$76,802,321; and an unvoted debt margin of \$30,032,491.

The County has issued four issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$104,335,000 at December 31, 2019, 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, 2019, was \$18,357.

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, 2019:

	Governmental Activities
2020	\$8,580
2021	8,580
2022	2,143
Total Minimum Lease Payments	19,303
Less Amount Representing Interest	0
Present Value of Lease Payments	<u>\$19,303</u>

Capital lease payments have been reclassified and are reflected as debt service in the fund financial statements for the general fund and the motor vehicle license special revenue fund. These expenditures are reflected as program expenditures on a budgetary basis.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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.

Workers' compensation coverage is provided by the State. The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs.

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 2019.

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 2019.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Note 25. Significant Commitments

Contractual Commitments

As of December 31, 2019, the County had the following contractual construction commitments outstanding:

Project	Project Amount	Amount Paid to Date	Remaining on Project
Bainbridge Trunk Line Realignment	\$1,200,000	\$748,992	\$451,008
Troy Oaks WWTP	695,213	660,383	34,830
	<u>\$1,895,213</u>	<u>\$1,409,375</u>	<u>\$485,838</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:

Governmental Funds:		Proprietary Funds:	
General	\$1,228,206	Water Resources	\$261,807
Developmental Disabilities	540,463	Water District	123,215
Other Governmental Funds	<u>3,100,186</u>	Storm Water	<u>0</u>
Total Governmental Funds	<u>\$4,868,855</u>	Total Proprietary Funds	<u>\$385,022</u>

Note 26 – Investment Pool

The County serves as fiscal agent for the Park Board (the Board), a legally separate entity and the Geauga/Trumbull Solid Waste District (the District), a legally separate entity. The County pooled the monies of the Board and the District with its own for investment purposes. Participation in the pool is voluntary. The investment trust fund is not registered with the SEC as an investment company. The fair value of investments is determined annually. The pool does not issue shares. Each participant will be allocated a pro rata share of each investment at fair value, along with the pro rata share of the interest that it earns. Condensed financial information for the investment pool follows:

Statement of Net Position December 31, 2019

Assets:	
Equity in Pooled Cash and Cash Equivalents	\$92,188,746
Accrued Interest Receivable	<u>337,657</u>
Total Assets	<u><u>\$92,526,403</u></u>
Net Position Held in Trust for Pool Participants:	
Internal Portion	\$81,001,502
External Portion	<u>11,524,901</u>
Total Net Position Held in Trust for Pool Participants	<u><u>\$92,526,403</u></u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Statement of Changes in Net Position For the Fiscal Year Ended December 31, 2019

Additions:	
Investment Earnings	\$2,627,199
Capital Transactions	16,083,843
Total Additions	<u>18,711,042</u>
Deductions:	
Distributions paid to Participants	<u>(1,711,565)</u>
Change in Net Position	16,999,477
Net Position Beginning of Year	<u>75,526,926</u>
Net Position End of Year	<u><u>\$92,526,403</u></u>

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, 2019, \$742,915 of the County's bank balance of \$1,634,654 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.

Investments

Investments are reported at fair value. As of December 31, 2019, the County had the following investments:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	<u>\$18,000,000</u>	Average 55.7 Days	AAAm	N/A
Fair Value - Level One Inputs				
First American Government Obligation Mutual Fund	<u>91,337</u>	Less than one year	AAAm	N/A
Fair Value - Level Two Inputs				
Municipal Securities	3,469,160	Less than three years	A+	5.48
Federal Farm Credit Bank Notes	6,478,352	Less than two to five years	AA+	10.24
Federal National Mortgage Association Notes	8,081,065	Less than one to three years	AA+	12.77
Federal Home Loan Mortgage Corporation Notes	20,198,281	Less than one to five years	AA+	31.91
Federal Home Loan Bank Bonds	<u>6,971,456</u>	Less than two to five years	AA+	11.02
Total Fair Value - Level Two Inputs	<u>45,198,314</u>			
Total Investments	<u>\$63,289,651</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, 2019. 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 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

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

Note 27 – Subsequent Events

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plans in which the County participates fluctuate with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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 Six Years (1) **

	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	0.24358576%	0.24876479%	0.25761296%	0.25196776%
County's Proportionate Share of the Net Pension Liability	\$66,713,202	\$39,026,372	\$58,499,521	\$43,643,992
County's Covered Payroll	\$31,934,212	\$31,163,282	\$31,825,157	\$31,249,550
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	208.91%	125.23%	183.82%	139.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%

(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

2015	2014
0.25295952%	0.25295952%
\$30,509,746	\$29,820,632
\$29,859,225	\$25,741,904
102.18%	115.84%
86.45%	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
*Last Two Years (1) **

	2019	2018
County's Proportion of the Net Pension Asset	0.19806776%	0.20564251%
County's Proportionate Share of the Net Pension Asset	\$221,483	\$279,946
County's Covered Payroll	\$855,414	\$823,108
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-25.89%	-34.01%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	126.64%	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 Three Years (1)**

	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.24070112%	0.24513270%	0.25410880%
County's Proportionate Share of the Net OPEB Liability	\$31,381,745	\$26,619,604	\$25,957,509
County's Covered Payroll	\$33,585,358	\$33,026,573	\$31,825,157
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	93.44%	80.60%	81.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	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 Seven Fiscal Years (1) **

	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	0.00071375%	0.00066021%	0.00133914%	0.00343868%
County's Proportionate Share of the Net Pension Liability	\$157,842	\$145,166	\$318,116	\$1,151,030
County's Covered Payroll	\$83,800	\$75,055	\$82,700	\$230,164
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	188.36%	193.41%	384.66%	500.09%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%	66.80%

(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

2015	2014	2013
0.00423359%	0.00494339%	0.00494339%
\$1,170,040	\$1,202,403	\$1,432,295
\$454,886	\$449,123	\$513,508
257.22%	267.72%	278.92%
72.10%	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 Three Fiscal Years (1)**

	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00071375%	0.00066021%	0.00133914%
County's Proportionate Share of the Net OPEB (Asset) Liability	(\$11,821)	(\$10,608)	\$52,249
County's Covered Payroll	\$83,800	\$75,055	\$82,700
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.11%	-14.13%	63.18%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	174.70%	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 Seven Years (1)*

	2019	2018	2017	2016
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$4,646,162	\$4,654,794	\$4,232,686	\$4,006,703
Contributions in Relation to the Contractually Required Contribution	(4,646,162)	(4,654,794)	(4,232,686)	(4,006,703)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$31,842,681	\$31,934,212	\$31,163,282	\$31,825,157
Pension Contributions as a Percentage of Covered Payroll	<u>14.59%</u>	<u>14.58%</u>	<u>13.58%</u>	<u>12.59%</u>
Net Pension Liability - Combined Plan				
Contractually Required Contribution (2)	\$128,622	\$119,758	\$107,004	
Contributions in Relation to the Contractually Required Contribution	(128,622)	(119,758)	(107,004)	
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
County Covered Payroll	\$918,729	\$855,414	\$823,108	
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	
Net OPEB Liability - OPEB Plan (3)				
Contractually Required Contribution	\$44,458	\$47,157	\$361,471	
Contributions in Relation to the Contractually Required Contribution	(44,458)	(47,157)	(361,471)	
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
County Covered Payroll (4)	\$33,872,860	\$33,585,358	\$33,026,573	
OPEB Contributions as a Percentage of Covered Payroll	<u>0.13%</u>	<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>2015</u>	<u>2014</u>	<u>2013</u>
\$3,749,946	\$3,583,107	\$3,346,447
<u>(3,749,946)</u>	<u>(3,583,107)</u>	<u>(3,346,447)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$31,249,550	\$29,859,225	\$25,741,904
<u>12.00%</u>	<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*

	2019	2018	2017	2016
Net Pension Liability				
Contractually Required Contribution	\$11,732	\$10,671	\$11,578	\$13,792
Contributions in Relation to the Contractually Required Contribution	(11,732)	(10,671)	(11,578)	(13,792)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$83,800	\$76,219	\$82,700	\$98,514
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability				
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

2015	2014	2013	2012	2011	2010
\$63,684	\$60,670	\$66,756	\$76,087	\$126,865	\$105,805
(63,684)	(60,670)	(66,756)	(76,087)	(126,865)	(105,805)
\$0	\$0	\$0	\$0	\$0	\$0
\$454,886	\$449,123	\$513,508	\$585,285	\$975,885	\$813,885
14.00%	13.51%	13.00%	13.00%	13.00%	13.00%
\$0	\$2,208	\$5,135	\$5,853	\$9,759	\$8,139
0	(2,208)	(5,135)	(5,853)	(9,759)	(8,139)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.49%	1.00%	1.00%	1.00%	1.00%

Geauga County, Ohio

Notes to the Required Supplementary Information For the year ended December 31, 2019

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2019 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 beginning in 2017 and in 2016 and prior are presented below:

	2019	2018 and 2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage 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	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	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	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 – OPERS Pension – Combined Plan

For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Geauga County, Ohio

Notes to the Required Supplementary Information For the year ended December 31, 2019

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 below:

	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% 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.

Geauga County, Ohio

Notes to the Required Supplementary Information For the year ended December 31, 2019

Changes in Assumptions – OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent, initial; 3.25 ultimate in 2029. For 2018, the health care cost trend rate was 7.25 percent, initial; 3.25 percent ultimate in 2028.

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 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

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, 2019*

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 2019 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-eight 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
Poor	4	2	
Fair	5	14	17.6
Satisfactory	6	30	42.0
Good	7	53	35.3
Very Good	8	85	60.7
Excellent	9	3	80.1
Total		187	235.7

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2019*

The following summarizes the overall ratings as of December 31, 2019, 2018 and 2017:

Condition Assessment	2019		2018		2017	
	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%	185	99%	184	98%
Less than Fair	2	1%	2	1%	3	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
2019	\$13,614,646	\$11,616,017	\$1,998,629
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

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.

Election Security Block Grant – To account for and report grant monies expended for elections.

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.

Common Pleas Special Projects – To account for and report court fees expended for special projects.

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

911 Program – To account for and report other revenue receipts from wireless service providers expended for 911 services throughout 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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

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.

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:

SMART Ohio Grant

Violence Prevention

Education and Enforcement

Juvenile Indigent Drivers

Chardon Tower

Pretrial Release

Law Enforcement Assistance

Criminal Investigation

DARE Grant

Indigent Guardianship

Drug Law Enforcement

Commissary

Sheriff K-9 Unit

Law Enforcement Block Grant

Concealed Handgun

Federal Grant Drug Court

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, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$23,530,904	\$1,284,305	\$15,010,625	\$39,825,834
Cash and Cash Equivalents:				
In Segregated Accounts	849	0	0	849
Materials and Supplies Inventory	71,422	0	0	71,422
Accounts Receivable	69,428	0	6,393	75,821
Interfund Receivable	11,985	0	0	11,985
Intergovernmental Receivable	7,997,799	0	313,429	8,311,228
Prepaid Items	150,330	0	0	150,330
Property Taxes Receivable	9,894,731	0	3,149,819	13,044,550
Special Assessments Receivable	0	460,866	0	460,866
Loans Receivable	1,520,523	0	0	1,520,523
<i>Total Assets</i>	<u>\$43,247,971</u>	<u>\$1,745,171</u>	<u>\$18,480,266</u>	<u>\$63,473,408</u>
Liabilities				
Accounts Payable	\$636,218	\$0	\$22,990	\$659,208
Accrued Wages	556,538	0	0	556,538
Contracts Payable	1,031,740	0	101,935	1,133,675
Intergovernmental Payable	207,583	0	0	207,583
Matured Compensated Absences Payable	3,644	0	0	3,644
Interfund Payable	45,277	0	2,449	47,726
<i>Total Liabilities</i>	<u>2,481,000</u>	<u>0</u>	<u>127,374</u>	<u>2,608,374</u>
Deferred Inflows of Resources				
Property Taxes	9,410,002	0	2,995,514	12,405,516
Unavailable Revenue	7,217,760	460,866	467,734	8,146,360
<i>Total Deferred Inflows of Resources</i>	<u>16,627,762</u>	<u>460,866</u>	<u>3,463,248</u>	<u>20,551,876</u>
Fund Balances				
Nonspendable	221,752	0	0	221,752
Restricted	23,289,506	1,284,305	1,676,702	26,250,513
Committed	630,415	0	13,212,942	13,843,357
Unassigned (Deficit)	(2,464)	0	0	(2,464)
<i>Total Fund Balances</i>	<u>24,139,209</u>	<u>1,284,305</u>	<u>14,889,644</u>	<u>40,313,158</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$43,247,971</u>	<u>\$1,745,171</u>	<u>\$18,480,266</u>	<u>\$63,473,408</u>

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$9,560,146	\$0	\$3,036,415	\$12,596,561
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	1,673,291	0	0	1,673,291
Charges for Services	3,292,623	0	133,202	3,425,825
Licenses and Permits	320,263	0	0	320,263
Fines and Forfeitures	187,256	0	0	187,256
Intergovernmental	18,175,730	0	534,903	18,710,633
Special Assessments	0	152,354	0	152,354
Interest	75,585	0	18,893	94,478
Rentals	124,510	0	0	124,510
Contributions and Donations	250,375	0	0	250,375
Other	1,553,724	0	53,949	1,607,673
Total Revenues	35,213,503	152,354	3,777,362	39,143,219
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,287,289	303	0	2,287,592
Judicial	1,152,952	0	0	1,152,952
Public Safety	2,457,546	0	0	2,457,546
Public Works	8,621,840	0	0	8,621,840
Health	6,423,671	0	0	6,423,671
Human Services	14,997,000	0	0	14,997,000
Economic Development and Assistance	15,249	0	0	15,249
Capital Outlay	0	0	2,518,055	2,518,055
Debt Service:				
Principal Retirement	8,580	131,855	0	140,435
Interest and Fiscal Charges	0	22,621	0	22,621
Total Expenditures	35,964,127	154,779	2,518,055	38,636,961
Excess of Revenues Over (Under) Expenditures	(750,624)	(2,425)	1,259,307	506,258
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	3,549,890	3,549,890
Transfers In	4,230,587	112,938	7,770,764	12,114,289
Transfers Out	(541,340)	0	(1,595,000)	(2,136,340)
Total Other Financing Sources (Uses)	3,689,247	112,938	9,725,654	13,527,839
Net Change in Fund Balances	2,938,623	110,513	10,984,961	14,034,097
Fund Balances Beginning of Year	21,200,586	1,173,792	3,904,683	26,279,061
Fund Balances End of Year	\$24,139,209	\$1,284,305	\$14,889,644	\$40,313,158

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Geauga County, Ohio

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2019

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,727,119	\$24,807	\$416,115	\$301,108
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	2,988	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	887	0	172	141
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$1,730,994</u>	<u>\$24,807</u>	<u>\$416,287</u>	<u>\$301,249</u>
Liabilities				
Accounts Payable	\$12,252	\$0	\$0	\$290
Accrued Wages	32,778	0	1,892	3,297
Contracts Payable	10,129	0	0	0
Intergovernmental Payable	8,601	0	433	807
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>63,760</u>	<u>0</u>	<u>2,325</u>	<u>4,394</u>
Deferred Inflows of Resources				
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>
Fund Balances				
Nonspendable	3,875	0	172	141
Restricted	1,663,359	24,807	413,790	296,714
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>1,667,234</u>	<u>24,807</u>	<u>413,962</u>	<u>296,855</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,730,994</u>	<u>\$24,807</u>	<u>\$416,287</u>	<u>\$301,249</u>

Community Development Administration	Escrow Interest	Election Security Block Grant	CASA	Intensive Supervision	Care and Custody
\$2,068,284	\$85,488	\$50,000	\$43,956	\$1,881	\$178,909
0	0	0	0	0	0
597	0	0	552	0	0
0	0	0	0	0	0
0	0	0	0	0	0
126,400	0	0	24,761	0	44,939
183	0	0	2,367	370	1,888
0	0	0	0	0	0
1,520,523	0	0	0	0	0
<u>\$3,715,987</u>	<u>\$85,488</u>	<u>\$50,000</u>	<u>\$71,636</u>	<u>\$2,251</u>	<u>\$225,736</u>
\$962	\$0	\$0	\$129	\$0	\$3,542
7,207	0	0	7,045	0	10,095
192	0	0	992	0	2,487
1,890	0	0	3,042	288	2,176
0	0	0	0	0	0
0	0	0	0	0	0
<u>10,251</u>	<u>0</u>	<u>0</u>	<u>11,208</u>	<u>288</u>	<u>18,300</u>
0	0	0	0	0	0
126,400	0	0	0	0	0
<u>126,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
780	0	0	2,919	370	1,888
3,578,556	85,488	50,000	57,509	1,593	205,548
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,579,336</u>	<u>85,488</u>	<u>50,000</u>	<u>60,428</u>	<u>1,963</u>	<u>207,436</u>
<u>\$3,715,987</u>	<u>\$85,488</u>	<u>\$50,000</u>	<u>\$71,636</u>	<u>\$2,251</u>	<u>\$225,736</u>

(continued)

Geauga County, Ohio

Combining Balance Sheet Nonmajor Special Revenue Funds (continued) December 31, 2019

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
Assets				
Equity in Pooled Cash and Cash Equivalents	\$40,448	\$1,186	\$10,297	\$81,406
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	1,152	0	0	111
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$41,600</u>	<u>\$1,186</u>	<u>\$10,297</u>	<u>\$81,517</u>
Liabilities				
Accounts Payable	\$10,683	\$0	\$125	\$0
Accrued Wages	7,548	0	0	900
Contracts Payable	0	1	101	0
Intergovernmental Payable	1,986	0	0	231
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>20,217</u>	<u>1</u>	<u>226</u>	<u>1,131</u>
Deferred Inflows of Resources				
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>
Fund Balances				
Nonspendable	1,152	0	0	111
Restricted	20,231	1,185	10,071	80,275
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>21,383</u>	<u>1,185</u>	<u>10,071</u>	<u>80,386</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$41,600</u>	<u>\$1,186</u>	<u>\$10,297</u>	<u>\$81,517</u>

Probate Court Conduct of Business	Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Common Pleas Special Projects	Probation Services
\$16,842	\$1,094	\$500	\$144,148	\$7,450	\$79,340
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	4,651	1,350	1,509
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	110	0	38
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$16,842</u>	<u>\$1,094</u>	<u>\$500</u>	<u>\$148,909</u>	<u>\$8,800</u>	<u>\$80,887</u>
\$254	\$0	\$0	\$1,300	\$0	\$0
0	0	0	7,105	0	5,360
0	0	0	0	0	0
0	0	0	1,836	0	999
0	0	0	0	0	0
0	0	0	0	0	0
<u>254</u>	<u>0</u>	<u>0</u>	<u>10,241</u>	<u>0</u>	<u>6,359</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	110	0	38
16,588	1,094	500	138,558	8,800	74,490
0	0	0	0	0	0
0	0	0	0	0	0
<u>16,588</u>	<u>1,094</u>	<u>500</u>	<u>138,668</u>	<u>8,800</u>	<u>74,528</u>
<u>\$16,842</u>	<u>\$1,094</u>	<u>\$500</u>	<u>\$148,909</u>	<u>\$8,800</u>	<u>\$80,887</u>

(continued)

Geauga County, Ohio

Combining Balance Sheet Nonmajor Special Revenue Funds (continued) December 31, 2019

	911 Program	Pre-Sentence Investigation Reporting	800 System Communication	Motor Vehicle License
Assets				
Equity in Pooled Cash and Cash Equivalents	\$135,978	\$1,042	\$291,200	\$2,193,271
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	2,325
Accounts Receivable	0	0	1,420	3,361
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	4,605,875
Prepaid Items	2,981	162	389	78,088
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$138,959</u>	<u>\$1,204</u>	<u>\$293,009</u>	<u>\$6,882,920</u>
Liabilities				
Accounts Payable	\$20,319	\$0	\$354	\$366,650
Accrued Wages	22,275	0	2,132	146,025
Contracts Payable	20,347	0	19,415	235,700
Intergovernmental Payable	6,064	6	571	37,549
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	3,500	0	0
<i>Total Liabilities</i>	<u>69,005</u>	<u>3,506</u>	<u>22,472</u>	<u>785,924</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	3,875,149
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,875,149</u>
Fund Balances				
Nonspendable	2,981	162	389	80,413
Restricted	66,973	0	0	2,141,434
Committed	0	0	270,148	0
Unassigned (Deficit)	0	(2,464)	0	0
<i>Total Fund Balances</i>	<u>69,954</u>	<u>(2,302)</u>	<u>270,537</u>	<u>2,221,847</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$138,959</u>	<u>\$1,204</u>	<u>\$293,009</u>	<u>\$6,882,920</u>

Ditch Maintenance	Dog and Kennel	EPA Water Pollution	Mental Health	Children's Services Levy	Child Support Enforcement	Transportation Administration
\$9,219	\$302,069	\$1,746	\$4,033,399	\$4,964,491	\$820,925	\$372,296
0	0	0	0	0	0	0
0	13,340	0	6,718	0	0	29,442
0	0	0	0	0	27,624	1,301
0	0	0	0	0	0	9,885
0	0	0	1,801,547	599,591	0	186,103
0	156	0	333	408	5,918	1,222
0	0	0	3,456,653	3,586,823	0	0
0	0	0	0	0	0	0
<u>\$9,219</u>	<u>\$315,565</u>	<u>\$1,746</u>	<u>\$9,298,650</u>	<u>\$9,151,313</u>	<u>\$854,467</u>	<u>\$600,249</u>
\$0	\$1,600	\$0	\$89,921	\$61,171	\$20	\$359
0	7,356	0	12,281	1,487	20,298	31,942
0	1,412	0	317,888	176,149	71	20,713
0	1,905	0	3,216	13,670	5,482	9,136
0	0	0	0	0	0	0
0	0	0	0	0	0	32,045
<u>0</u>	<u>12,273</u>	<u>0</u>	<u>423,306</u>	<u>252,477</u>	<u>25,871</u>	<u>94,195</u>
0	0	0	3,287,316	3,411,110	0	0
0	0	0	1,675,474	720,334	0	139,042
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,962,790</u>	<u>4,131,444</u>	<u>0</u>	<u>139,042</u>
0	13,496	0	7,051	408	5,918	30,664
9,219	289,796	1,746	3,905,503	4,766,984	822,678	336,348
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>9,219</u>	<u>303,292</u>	<u>1,746</u>	<u>3,912,554</u>	<u>4,767,392</u>	<u>828,596</u>	<u>367,012</u>
<u>\$9,219</u>	<u>\$315,565</u>	<u>\$1,746</u>	<u>\$9,298,650</u>	<u>\$9,151,313</u>	<u>\$854,467</u>	<u>\$600,249</u>

(continued)

Geauga County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2019

	Aging	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
Assets					
Equity in Pooled Cash and Cash Equivalents	\$2,102,133	\$16,122	\$1,284,738	\$14,966	\$648,147
Cash and Cash Equivalents					
In Segregated Accounts	0	0	849	0	0
Materials and Supplies Inventory	13,648	0	1,812	0	0
Accounts Receivable	1,046	0	0	0	0
Interfund Receivable	2,100	0	0	0	0
Intergovernmental Receivable	189,858	0	412,639	0	0
Prepaid Items	10,869	0	40,520	0	0
Property Taxes Receivable	2,851,255	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$5,170,909</u>	<u>\$16,122</u>	<u>\$1,740,558</u>	<u>\$14,966</u>	<u>\$648,147</u>
Liabilities					
Accounts Payable	\$14,755	\$0	\$13,947	\$0	\$0
Accrued Wages	68,464	0	144,721	0	0
Contracts Payable	119,282	0	89,578	0	0
Intergovernmental Payable	23,039	0	77,640	0	0
Matured Compensated Absences Payable	3,644	0	0	0	0
Interfund Payable	9,732	0	0	0	0
<i>Total Liabilities</i>	<u>238,916</u>	<u>0</u>	<u>325,886</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	2,711,576	0	0	0	0
Unavailable Revenue	328,412	0	352,949	0	0
<i>Total Deferred Inflows of Resources</i>	<u>3,039,988</u>	<u>0</u>	<u>352,949</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	24,517	0	42,332	0	0
Restricted	1,867,488	0	1,019,391	14,966	648,147
Committed	0	16,122	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances</i>	<u>1,892,005</u>	<u>16,122</u>	<u>1,061,723</u>	<u>14,966</u>	<u>648,147</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$5,170,909</u>	<u>\$16,122</u>	<u>\$1,740,558</u>	<u>\$14,966</u>	<u>\$648,147</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
\$33,135	\$835	\$62,908	\$93,548	\$868,358	\$23,530,904
0	0	0	0	0	849
0	0	0	0	0	71,422
8,292	0	0	0	18,874	69,428
0	0	0	0	0	11,985
0	0	0	0	6,086	7,997,799
33	0	0	0	1,832	150,330
0	0	0	0	0	9,894,731
0	0	0	0	0	1,520,523
<u>\$41,460</u>	<u>\$835</u>	<u>\$62,908</u>	<u>\$93,548</u>	<u>\$895,150</u>	<u>\$43,247,971</u>
\$0	\$0	\$0	\$3,773	\$33,812	\$636,218
1,574	0	0	0	14,756	556,538
3,778	0	0	1,879	11,626	1,031,740
414	0	0	0	6,602	207,583
0	0	0	0	0	3,644
0	0	0	0	0	45,277
<u>5,766</u>	<u>0</u>	<u>0</u>	<u>5,652</u>	<u>66,796</u>	<u>2,481,000</u>
0	0	0	0	0	9,410,002
0	0	0	0	0	7,217,760
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,627,762</u>
33	0	0	0	1,832	221,752
35,661	835	62,908	87,896	482,377	23,289,506
0	0	0	0	344,145	630,415
0	0	0	0	0	(2,464)
<u>35,694</u>	<u>835</u>	<u>62,908</u>	<u>87,896</u>	<u>828,354</u>	<u>24,139,209</u>
<u>\$41,460</u>	<u>\$835</u>	<u>\$62,908</u>	<u>\$93,548</u>	<u>\$895,150</u>	<u>\$43,247,971</u>

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds For the Year Ended December 31, 2019

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,978,001	0	113,329	118,684
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	2,942	0	0	2,286
Total Revenues	1,980,943	0	113,329	120,970
Expenditures				
Current:				
General Government				
Legislative and Executive	1,366,408	0	162,317	166,530
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
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Total Expenditures	1,366,408	0	162,317	166,530
Excess of Revenues Over (Under) Expenditures	614,535	0	(48,988)	(45,560)
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	614,535	0	(48,988)	(45,560)
Fund Balances (Deficit) Beginning of Year	1,052,699	24,807	462,950	342,415
Fund Balances (Deficit) End of Year	\$1,667,234	\$24,807	\$413,962	\$296,855

Community Development Administration	Escrow Interest	Election Security Block Grant	CASA	Intensive Supervision	Care and Custody
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
919	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
13,000	0	50,000	304,652	65,045	337,346
40,498	1,985	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
139,834	0	0	7,695	0	0
194,251	1,985	50,000	312,347	65,045	337,346
315,172	0	0	0	0	0
0	0	0	292,047	79,839	256,853
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
15,249	0	0	0	0	0
0	0	0	0	0	0
330,421	0	0	292,047	79,839	256,853
(136,170)	1,985	50,000	20,300	(14,794)	80,493
143,477	0	0	0	0	0
0	0	0	0	0	0
143,477	0	0	0	0	0
7,307	1,985	50,000	20,300	(14,794)	80,493
3,572,029	83,503	0	40,128	16,757	126,943
\$3,579,336	\$85,488	\$50,000	\$60,428	\$1,963	\$207,436

(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, 2019*

	<u>Court Technology</u>	<u>Juvenile Recovery</u>	<u>Juvenile Court Special Projects</u>	<u>Probate Court Special Projects</u>
Revenues				
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	13,664	43,005
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	4,970	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	542	0	290	240
<i>Total Revenues</i>	<u>542</u>	<u>4,970</u>	<u>13,954</u>	<u>43,245</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	387,772	5,887	5,388	37,981
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>387,772</u>	<u>5,887</u>	<u>5,388</u>	<u>37,981</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(387,230)</u>	<u>(917)</u>	<u>8,566</u>	<u>5,264</u>
Other Financing Sources (Uses)				
Transfers In	393,485	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>393,485</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>6,255</u>	<u>(917)</u>	<u>8,566</u>	<u>5,264</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>15,128</u>	<u>2,102</u>	<u>1,505</u>	<u>75,122</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$21,383</u></u>	<u><u>\$1,185</u></u>	<u><u>\$10,071</u></u>	<u><u>\$80,386</u></u>

Probate Court Conduct of Business	Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Common Pleas Special Projects	Probation Services
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
1,939	150	0	78,187	0	17,661
0	0	0	0	8,800	0
0	0	50	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	0	0
0	0	0	0	0	6,130
1,939	150	50	78,187	8,800	23,791
0	0	0	0	0	0
1,600	0	0	85,585	0	0
0	0	0	0	0	10,328
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
1,600	0	0	85,585	0	10,328
339	150	50	(7,398)	8,800	13,463
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
339	150	50	(7,398)	8,800	13,463
16,249	944	450	146,066	0	61,065
\$16,588	\$1,094	\$500	\$138,668	\$8,800	\$74,528

(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, 2019*

	<u>911 Program</u>	<u>Pre-Sentence Investigation Reporting</u>	<u>800 System Communication</u>	<u>Motor Vehicle License</u>
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	1,673,291
Charges for Services	0	0	1,420	14,480
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	50,817
Intergovernmental	0	26,085	0	6,084,995
Interest	0	0	0	33,102
Rentals	0	0	98,831	0
Contributions and Donations	0	0	0	0
Other	177,664	0	10,308	56,370
Total Revenues	<u>177,664</u>	<u>26,085</u>	<u>110,559</u>	<u>7,913,055</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	1,267,456	28,235	375,471	0
Public Works	0	0	0	8,621,840
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	8,580
Total Expenditures	<u>1,267,456</u>	<u>28,235</u>	<u>375,471</u>	<u>8,630,420</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,089,792)</u>	<u>(2,150)</u>	<u>(264,912)</u>	<u>(717,365)</u>
Other Financing Sources (Uses)				
Transfers In	747,000	0	323,239	1,646,640
Transfers Out	0	0	0	(45,000)
Total Other Financing Sources (Uses)	<u>747,000</u>	<u>0</u>	<u>323,239</u>	<u>1,601,640</u>
Net Change in Fund Balances	<u>(342,792)</u>	<u>(2,150)</u>	<u>58,327</u>	<u>884,275</u>
Fund Balances (Deficit) Beginning of Year	<u>412,746</u>	<u>(152)</u>	<u>212,210</u>	<u>1,337,572</u>
Fund Balances (Deficit) End of Year	<u><u>\$69,954</u></u>	<u><u>(\$2,302)</u></u>	<u><u>\$270,537</u></u>	<u><u>\$2,221,847</u></u>

Ditch Maintenance	Dog and Kennel	EPA Water Pollution	Mental Health	Children's Services Levy	Child Support Enforcement	Transportation Administration
\$0	\$0	\$0	\$3,315,874	\$3,481,031	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	13,898	0	0	0	310,686	404,242
0	173,525	0	0	0	0	0
0	13,991	0	0	0	0	0
0	0	0	2,929,703	2,134,094	684,250	866,961
0	0	0	0	0	0	0
0	0	0	25,679	0	0	0
0	136,222	0	0	10,250	0	0
0	16,606	0	270,566	510,155	233	34,998
0	354,242	0	6,541,822	6,135,530	995,169	1,306,201
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	295,226	0	6,128,445	0	0	0
0	0	0	0	4,496,871	984,987	1,355,108
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	295,226	0	6,128,445	4,496,871	984,987	1,355,108
0	59,016	0	413,377	1,638,659	10,182	(48,907)
0	0	0	0	0	0	328,045
0	0	0	0	(477,566)	0	(15,836)
0	0	0	0	(477,566)	0	312,209
0	59,016	0	413,377	1,161,093	10,182	263,302
9,219	244,276	1,746	3,499,177	3,606,299	818,414	103,710
\$9,219	\$303,292	\$1,746	\$3,912,554	\$4,767,392	\$828,596	\$367,012

(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, 2019*

	<u>Aging</u>	<u>County Home</u>	<u>Public Assistance</u>	<u>Farmland Preservation</u>	<u>Municipal Road Tax</u>
Revenues					
Property Taxes	\$2,763,241	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Charges for Services	162,408	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	644,295	0	3,519,921	0	81,742
Interest	0	0	0	0	0
Rentals	0	0	0	0	0
Contributions and Donations	101,318	0	0	0	0
Other	30,265	0	16,697	0	0
<i>Total Revenues</i>	<u>3,701,527</u>	<u>0</u>	<u>3,536,618</u>	<u>0</u>	<u>81,742</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	4,059,070	7,562	4,093,402	0	0
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>4,059,070</u>	<u>7,562</u>	<u>4,093,402</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(357,543)</u>	<u>(7,562)</u>	<u>(556,784)</u>	<u>0</u>	<u>81,742</u>
Other Financing Sources (Uses)					
Transfers In	0	0	570,395	0	0
Transfers Out	0	0	(2,938)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>567,457</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(357,543)</u>	<u>(7,562)</u>	<u>10,673</u>	<u>0</u>	<u>81,742</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,249,548</u>	<u>23,684</u>	<u>1,051,050</u>	<u>14,966</u>	<u>566,405</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,892,005</u>	<u>\$16,122</u>	<u>\$1,061,723</u>	<u>\$14,966</u>	<u>\$648,147</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
\$0	\$0	\$0	\$0	\$0	\$9,560,146
0	0	0	0	0	0
0	0	0	0	0	1,673,291
8,292	720	0	0	10,938	3,292,623
0	0	0	0	137,938	320,263
113,813	0	0	0	3,615	187,256
0	0	0	149,111	284,530	18,175,730
0	0	0	0	0	75,585
0	0	0	0	0	124,510
0	0	0	0	2,585	250,375
60	0	0	0	269,843	1,553,724
122,165	720	0	149,111	709,449	35,213,503
116,016	0	15,075	145,771	0	2,287,289
0	0	0	0	0	1,152,952
0	0	0	0	776,056	2,457,546
0	0	0	0	0	8,621,840
0	0	0	0	0	6,423,671
0	0	0	0	0	14,997,000
0	0	0	0	0	15,249
0	0	0	0	0	8,580
116,016	0	15,075	145,771	776,056	35,964,127
6,149	720	(15,075)	3,340	(66,607)	(750,624)
0	0	2,782	0	75,524	4,230,587
0	0	0	0	0	(541,340)
0	0	2,782	0	75,524	3,689,247
6,149	720	(12,293)	3,340	8,917	2,938,623
29,545	115	75,201	84,556	819,437	21,200,586
\$35,694	\$835	\$62,908	\$87,896	\$828,354	\$24,139,209

Geauga County, Ohio

Combining Balance Sheet Nonmajor Capital Projects Funds December 31, 2019

	Construction	Computerization	Road and Bridge	Permanent Improvement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,831,770	\$738,738	\$563,136	\$1,172,571
Accounts Receivable	0	6,393	0	0
Intergovernmental Receivable	0	0	186,373	0
Property Taxes Receivable	0	0	3,149,819	0
<i>Total Assets</i>	<u>\$11,831,770</u>	<u>\$745,131</u>	<u>\$3,899,328</u>	<u>\$1,172,571</u>
Liabilities				
Accounts Payable	\$846	\$0	\$0	\$2,195
Contracts Payable	48,702	265	0	44,968
Interfund Payable	2,253	196	0	0
<i>Total Liabilities</i>	<u>51,801</u>	<u>461</u>	<u>0</u>	<u>47,163</u>
Deferred Inflows of Resources				
Property Taxes	0	0	2,995,514	0
Unavailable Revenue	0	0	340,678	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>3,336,192</u>	<u>0</u>
Fund Balances				
Restricted	0	744,670	563,136	0
Committed	11,779,969	0	0	1,125,408
<i>Total Fund Balances</i>	<u>11,779,969</u>	<u>744,670</u>	<u>563,136</u>	<u>1,125,408</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$11,831,770</u>	<u>\$745,131</u>	<u>\$3,899,328</u>	<u>\$1,172,571</u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$307,565	\$168,337	\$30,287	\$198,221	\$15,010,625
0	0	0	0	6,393
0	0	127,056	0	313,429
0	0	0	0	3,149,819
<u>\$307,565</u>	<u>\$168,337</u>	<u>\$157,343</u>	<u>\$198,221</u>	<u>\$18,480,266</u>
\$0	\$0	\$11,372	\$8,577	\$22,990
0	0	0	8,000	101,935
0	0	0	0	2,449
0	0	11,372	16,577	127,374
0	0	0	0	2,995,514
0	0	127,056	0	467,734
0	0	127,056	0	3,463,248
0	168,337	18,915	181,644	1,676,702
307,565	0	0	0	13,212,942
307,565	168,337	18,915	181,644	14,889,644
<u>\$307,565</u>	<u>\$168,337</u>	<u>\$157,343</u>	<u>\$198,221</u>	<u>\$18,480,266</u>

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Projects Funds For the Year Ended December 31, 2019

	Construction	Computerization	Road and Bridge	Permanent Improvement
Revenues				
Property Taxes	\$0	\$0	\$3,036,415	\$0
Charges for Services	0	133,202	0	0
Intergovernmental	361,494	0	173,409	0
Interest	8,024	0	0	0
Other	0	3,817	0	13,750
<i>Total Revenues</i>	369,518	137,019	3,209,824	13,750
Expenditures				
Capital Outlay	562,775	124,257	1,586,250	136,111
<i>Excess of Revenues Over (Under) Expenditures</i>	(193,257)	12,762	1,623,574	(122,361)
Other Financing Sources (Uses)				
Sale of Capital Assets	3,549,890	0	0	0
Transfers In	7,699,628	55,300	0	0
Transfers Out	0	0	(1,580,000)	0
<i>Total Other Financing Sources (Uses)</i>	11,249,518	55,300	(1,580,000)	0
<i>Net Change in Fund Balances</i>	11,056,261	68,062	43,574	(122,361)
<i>Fund Balances Beginning of Year</i>	723,708	676,608	519,562	1,247,769
<i>Fund Balances End of Year</i>	<u>\$11,779,969</u>	<u>\$744,670</u>	<u>\$563,136</u>	<u>\$1,125,408</u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$3,036,415
0	0	0	0	133,202
0	0	0	0	534,903
7,413	3,456	0	0	18,893
0	0	36,382	0	53,949
7,413	3,456	36,382	0	3,777,362
0	48,187	43,898	16,577	2,518,055
7,413	(44,731)	(7,516)	(16,577)	1,259,307
0	0	0	0	3,549,890
0	0	15,836	0	7,770,764
0	(15,000)	0	0	(1,595,000)
0	(15,000)	15,836	0	9,725,654
7,413	(59,731)	8,320	(16,577)	10,984,961
300,152	228,068	10,595	198,221	3,904,683
\$307,565	\$168,337	\$18,915	\$181,644	\$14,889,644

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.

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.

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.

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.

(continued)

Combining Statements – Fiduciary Funds (continued)

Agency Funds (continued)

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 Enforcement Trust - Sheriff
Law Library	Over/Double
Real Estate Tax Escrow	Sheriff's Inmate
Telephone Rotary	Undivided Township Gas
Undivided Cigarette Tax	Undivided Estate Tax
Undivided Intangible Tax	Recorder Escrow
Undivided Manufactured Home Tax	Undivided Public Housing
Undivided Forfeited Land	Ohio Housing Trust
Northeast Ohio Consortium Council of Governments	Public Defender Fees
Sheriff Registry Fees	Local Government Revenue
Maintenance and Paving Guarantee	Manufactured Home Tax Escrow

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds For the Year Ended December 31, 2019

	Beginning Balance 1/1/2019	Additions	Deletions	Ending Balance 12/31/2019
District Board of Health				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$3,021,760	\$3,148,179	\$2,791,977	\$3,377,962
Property Taxes Receivable	569,954	576,109	569,954	576,109
<i>Total Assets</i>	<u>\$3,591,714</u>	<u>\$3,724,288</u>	<u>\$3,361,931</u>	<u>\$3,954,071</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$3,591,714</u>	<u>\$3,724,288</u>	<u>\$3,361,931</u>	<u>\$3,954,071</u>
 Park Board				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$19,186	\$12,373	\$0	\$31,559
Property Taxes Receivable	6,172,115	6,247,720	6,172,115	6,247,720
<i>Total Assets</i>	<u>\$6,191,301</u>	<u>\$6,260,093</u>	<u>\$6,172,115</u>	<u>\$6,279,279</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$6,191,301</u>	<u>\$6,260,093</u>	<u>\$6,172,115</u>	<u>\$6,279,279</u>
 Family First Council				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$357,209</u>	<u>\$1,326,367</u>	<u>\$1,132,703</u>	<u>\$550,873</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$357,209</u>	<u>\$1,326,367</u>	<u>\$1,132,703</u>	<u>\$550,873</u>
 Emergency Management Agency				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$271,392</u>	<u>\$332,556</u>	<u>\$354,489</u>	<u>\$249,459</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$271,392</u>	<u>\$332,556</u>	<u>\$354,489</u>	<u>\$249,459</u>
 Soil and Water				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$143,717</u>	<u>\$513,709</u>	<u>\$479,227</u>	<u>\$178,199</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$143,717</u>	<u>\$513,709</u>	<u>\$479,227</u>	<u>\$178,199</u>

(continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (continued) For the Year Ended December 31, 2019

	Beginning Balance 1/1/2019	Additions	Deletions	Ending Balance 12/31/2019
Alimony and Child Support				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$5,647	\$0	\$3,234	\$2,413
<i>Liabilities</i>				
Undistributed Monies	\$5,647	\$0	\$3,234	\$2,413
 Building Standards Assessment				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$648	\$8,377	\$7,546	\$1,479
<i>Liabilities</i>				
Undistributed Monies	\$648	\$8,377	\$7,546	\$1,479
 Court Agency				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$667,904	\$106,035	\$0	\$773,939
<i>Liabilities</i>				
Undistributed Monies	\$667,904	\$106,035	\$0	\$773,939
 Emergency Planning				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$21,281	\$20,499	\$17,034	\$24,746
<i>Liabilities</i>				
Due to Others	\$21,281	\$20,499	\$17,034	\$24,746
 Hotel/Motel Excise Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10,032	\$62,095	\$64,305	\$7,822
<i>Liabilities</i>				
Intergovernmental Payable	\$10,032	\$62,095	\$64,305	\$7,822

(continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (continued) For the Year Ended December 31, 2019

	Beginning Balance 1/1/2019	Additions	Deletions	Ending Balance 12/31/2019
Ohio Elections Commission				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,570	\$2,125	\$445
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$2,570	\$2,125	\$445
Payroll				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$773,417	\$40,829,871	\$40,830,665	\$772,623
<i>Liabilities</i>				
Payroll Withholdings	\$773,417	\$40,829,871	\$40,830,665	\$772,623
Sheriff's Civil				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$196,563	\$0	\$16,797	\$179,766
<i>Liabilities</i>				
Undistributed Monies	\$196,563	\$0	\$16,797	\$179,766
Undivided Library and Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$3,454,858	\$3,454,858	\$10
<i>Liabilities</i>				
Intergovernmental Payable	\$10	\$3,454,858	\$3,454,858	\$10
Undivided Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$964,039	\$964,039	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$964,039	\$964,039	\$0

(continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (continued) For the Year Ended December 31, 2019

	Beginning Balance 1/1/2019	Additions	Deletions	Ending Balance 12/31/2019
Undivided Tangible Tax Assets				
Equity in Pooled Cash and Cash Equivalents	\$29,370	\$27,794	\$27,794	\$29,370
Liabilities				
Intergovernmental Payable	\$29,370	\$27,794	\$27,794	\$29,370
Undivided Real Estate Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,880,450	\$202,657,780	\$201,993,306	\$4,544,924
Receivables				
Property Taxes	208,351,218	213,223,457	208,351,218	213,223,457
Special Assessments	1,807,175	1,688,970	1,807,175	1,688,970
Total Assets	\$214,038,843	\$417,570,207	\$412,151,699	\$219,457,351
Liabilities				
Intergovernmental Payable	\$214,038,843	\$417,570,207	\$412,151,699	\$219,457,351
Law Enforcement Trust - Prosecutor Assets				
Cash and Cash Equivalents In Segregated Accounts	\$26,325	\$5,679	\$0	\$32,004
Liabilities				
Intergovernmental Payable	\$26,325	\$5,679	\$0	\$32,004
Law Enforcement Trust - Sheriff Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,782	\$0	\$0	\$2,782
Cash and Cash Equivalents In Segregated Accounts	173,808	0	22,476	151,332
Total Assets	\$176,590	\$0	\$22,476	\$154,114
Liabilities				
Intergovernmental Payable	\$176,590	\$0	\$22,476	\$154,114

(continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (continued) For the Year Ended December 31, 2019

	Beginning Balance 1/1/2019	Additions	Deletions	Ending Balance 12/31/2019
Law Library				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$4,814</u>	<u>\$374</u>	<u>\$361</u>	<u>\$4,827</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$4,814</u>	<u>\$374</u>	<u>\$361</u>	<u>\$4,827</u>
 Over/Double				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$288,783</u>	<u>\$150,926</u>	<u>\$38,624</u>	<u>\$401,085</u>
<i>Liabilities</i>				
Due to Others	<u>\$288,783</u>	<u>\$150,926</u>	<u>\$38,624</u>	<u>\$401,085</u>
 Real Estate Tax Escrow				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,098,935</u>	<u>\$3,760,758</u>	<u>\$3,676,043</u>	<u>\$1,183,650</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$1,098,935</u>	<u>\$3,760,758</u>	<u>\$3,676,043</u>	<u>\$1,183,650</u>
 Sheriff's Inmate				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	<u>\$30,351</u>	<u>\$0</u>	<u>\$9,986</u>	<u>\$20,365</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$30,351</u>	<u>\$0</u>	<u>\$9,986</u>	<u>\$20,365</u>
 Telephone Rotary				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$47,238</u>	<u>\$47,238</u>	<u>\$0</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$0</u>	<u>\$47,238</u>	<u>\$47,238</u>	<u>\$0</u>

(continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2019

	Beginning Balance 1/1/2019	Additions	Deletions	Ending Balance 12/31/2019
Undivided Township Gas				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1	\$1,937,222	\$1,937,222	\$1
<i>Liabilities</i>				
Intergovernmental Payable	\$1	\$1,937,222	\$1,937,222	\$1
Undivided Cigarette Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,010	\$9,439	\$9,439	\$1,010
<i>Liabilities</i>				
Intergovernmental Payable	\$1,010	\$9,439	\$9,439	\$1,010
Undivided Estate Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$18,457	\$2,199	\$850	\$19,806
<i>Liabilities</i>				
Intergovernmental Payable	\$18,457	\$2,199	\$850	\$19,806
Undivided Intangible Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$55,512	\$0	\$0	\$55,512
<i>Liabilities</i>				
Intergovernmental Payable	\$55,512	\$0	\$0	\$55,512
Recorder Escrow Fund				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$50	\$2,877	\$0	\$2,927
<i>Liabilities</i>				
Undistributed Monies	\$50	\$2,877	\$0	\$2,927

(continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (continued) For the Year Ended December 31, 2019

	Beginning Balance 1/1/2019	Additions	Deletions	Ending Balance 12/31/2019
Undivided Manufactured Home Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$58,072	\$506,614	\$537,716	\$26,970
<i>Liabilities</i>				
Undistributed Monies	\$58,072	\$506,614	\$537,716	\$26,970
Undivided Public Housing				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$41,866	\$41,866	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$41,866	\$41,866	\$0
Undivided Forfeited Land				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$29,981	\$13,240	\$0	\$43,221
<i>Liabilities</i>				
Intergovernmental Payable	\$29,981	\$13,240	\$0	\$43,221
Ohio Housing Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$90,115	\$405,493	\$294,741	\$200,867
<i>Liabilities</i>				
Intergovernmental Payable	\$90,115	\$405,493	\$294,741	\$200,867
Northeast Ohio Consortium Council of Governments				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,759	\$0	\$0	\$1,759
<i>Liabilities</i>				
Undistributed Monies	\$1,759	\$0	\$0	\$1,759

(continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2019

	Beginning Balance 1/1/2019	Additions	Deletions	Ending Balance 12/31/2019
Public Defender Fees				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$499	\$8,528	\$8,441	\$586
<i>Liabilities</i>				
Undistributed Monies	\$499	\$8,528	\$8,441	\$586
Sheriff Registry Fees				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$100	\$500	\$400	\$200
<i>Liabilities</i>				
Undistributed Monies	\$100	\$500	\$400	\$200
Local Government Revenue				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$135,434	\$135,434	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$135,434	\$135,434	\$0
Maintenance and Paving Guarantee				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$142,300	\$0	\$23,900	\$118,400
<i>Liabilities</i>				
Undistributed Monies	\$142,300	\$0	\$23,900	\$118,400
Manufactured Home Tax Escrow				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,160	\$14,085	\$13,250	\$4,995
<i>Liabilities</i>				
Undistributed Monies	\$4,160	\$14,085	\$13,250	\$4,995

(continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (continued)

For the Year Ended December 31, 2019

	Beginning Balance 1/1/2019	Additions	Deletions	Ending Balance 12/31/2019
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,306,616	\$260,385,487	\$258,885,593	\$11,806,510
Cash and Cash Equivalents In Segregated Accounts	1,119,784	124,087	52,493	1,191,378
Receivables:				
Property Taxes	215,093,287	220,047,286	215,093,287	220,047,286
Special Assessments	1,807,175	1,688,970	1,807,175	1,688,970
Total Assets	\$228,326,862	\$482,245,830	\$475,838,548	\$234,734,144
Liabilities				
Intergovernmental Payable	\$214,481,060	\$424,455,209	\$418,929,909	\$220,006,360
Undistributed Monies	12,756,674	16,789,325	16,019,082	13,526,917
Due to Others	315,711	171,425	58,892	428,244
Payroll Withholdings	773,417	40,829,871	40,830,665	772,623
Total Liabilities	\$228,326,862	\$482,245,830	\$475,838,548	\$234,734,144

**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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,877,838	\$7,957,752	\$8,766,896	\$809,144
Sales Tax	14,000,000	14,000,000	15,737,067	1,737,067
Charges for Services	3,711,672	3,717,699	5,398,790	1,681,091
Licenses and Permits	9,800	9,800	12,225	2,425
Fines and Forfeitures	54,000	54,000	63,700	9,700
Intergovernmental	3,155,825	3,166,516	3,979,718	813,202
Interest	700,000	700,000	1,310,856	610,856
Rentals	100,000	100,000	147,572	47,572
Contributions/Donations	0	0	4,057	4,057
Other	687,305	596,700	834,348	237,648
<i>Total Revenues</i>	<i>30,296,440</i>	<i>30,302,467</i>	<i>36,255,229</i>	<i>5,952,762</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	1,137,600	1,155,400	1,029,245	126,155
Materials and Supplies	11,000	11,000	5,653	5,347
Contract Services	534,025	755,915	755,915	0
Other	1,885,154	1,584,044	909,541	674,503
Capital Outlay	2,000	18,350	18,012	338
Auditor				
Personal Services	905,660	918,860	778,390	140,470
Materials and Supplies	10,000	10,000	9,515	485
Contract Services	49,590	52,090	37,386	14,704
Other	202,000	236,300	202,600	33,700
Capital Outlay	0	20,000	19,534	466

(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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Treasurer				
Personal Services	\$313,228	\$326,963	\$324,297	\$2,666
Materials and Supplies	1,000	1,000	647	353
Contract Services	43,000	43,865	41,555	2,310
Other	82,480	82,480	81,373	1,107
Prosecutor				
Personal Services	1,689,118	1,734,718	1,713,707	21,011
Materials and Supplies	20,000	20,000	19,999	1
Contract Services	10,000	5,000	5,000	0
Other	87,319	84,319	80,369	3,950
Budget Commission				
Materials and Supplies	300	300	200	100
Bureau of Inspection				
Contract Services	98,000	98,000	86,845	11,155
Planning Commission				
Personal Services	150,430	134,630	111,616	23,014
Materials and Supplies	4,500	4,500	2,165	2,335
Contract Services	0	91,000	91,000	0
Other	17,941	37,941	31,097	6,844
Automatic Data Processing Board				
Personal Services	747,720	896,810	805,491	91,319
Materials and Supplies	5,000	5,000	2,999	2,001
Contract Services	460,000	785,000	718,550	66,450
Other	35,000	35,000	22,927	12,073
Capital Outlay	20,000	20,000	17,215	2,785
Board of Elections				
Personal Services	786,881	852,796	715,432	137,364
Materials and Supplies	23,000	23,000	13,983	9,017
Contract Services	215,500	167,285	120,753	46,532
Other	33,575	34,775	29,508	5,267
Capital Outlay	0	89,778	89,778	0

(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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations				
Personal Services	\$1,072,166	\$1,097,366	\$1,074,495	\$22,871
Materials and Supplies	95,000	94,500	82,516	11,984
Contract Services	1,503,017	1,443,317	1,237,064	206,253
Other	131,500	125,700	88,761	36,939
Capital Outlay	0	154,500	146,642	7,858
Recorder				
Personal Services	322,532	328,732	325,962	2,770
Materials and Supplies	10,700	10,700	8,700	2,000
Other	8,680	7,880	6,680	1,200
Total General Government Legislative and Executive	12,724,616	13,598,814	11,863,117	1,735,697
General Government:				
Judicial				
Common Pleas Court				
Personal Services	1,080,188	1,099,738	1,063,888	35,850
Materials and Supplies	6,000	6,000	4,950	1,050
Contract Services	16,500	5,100	664	4,436
Other	19,500	30,003	22,911	7,092
Capital Outlay	5,000	17,000	17,000	0
Jury Commission				
Personal Services	10,847	11,347	5,725	5,622
Materials and Supplies	1,500	1,500	500	1,000
Other	200	200	200	0
Court of Appeals				
Other	85,000	75,000	41,784	33,216
Juvenile Court				
Personal Services	591,614	690,164	686,720	3,444
Materials and Supplies	8,000	9,500	9,204	296
Contract Services	78,500	88,500	86,732	1,768
Other	98,150	93,450	72,653	20,797
Capital Outlay	1,200	1,200	0	1,200

(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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court				
Personal Services	\$507,654	\$519,754	\$511,843	\$7,911
Materials and Supplies	8,000	8,000	7,708	292
Contract Services	78,500	78,500	34,459	44,041
Other	84,300	84,300	65,119	19,181
Adult Probation				
Personal Services	251,284	261,434	259,348	2,086
Materials and Supplies	3,000	500	500	0
Other	2,000	9,404	7,499	1,905
Juvenile Probation				
Personal Services	155,015	103,215	100,989	2,226
Other	104,000	68,150	2,081	66,069
Clerk of Courts				
Personal Services	635,468	649,068	642,871	6,197
Materials and Supplies	25,000	25,000	13,542	11,458
Contract Services	2,400	2,400	1,800	600
Other	13,000	13,000	9,605	3,395
Municipal Court				
Personal Services	145,427	145,727	120,998	24,729
Other	16,100	19,675	15,506	4,169
Public Defender				
Personal Services	577,231	684,383	679,600	4,783
Materials and Supplies	4,000	4,000	4,000	0
Contract Services	17,026	15,374	15,373	1
Other	15,650	13,550	12,505	1,045
Total General Government Judicial	<u>\$4,647,254</u>	<u>\$4,834,136</u>	<u>\$4,518,277</u>	<u>\$315,859</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety				
Detention Home				
Other	\$639,560	\$319,780	\$319,780	\$0
Coroner				
Personal Services	145,673	148,243	143,830	4,413
Materials and Supplies	750	750	0	750
Contract Services	80,000	120,000	102,892	17,108
Other	2,040	2,040	637	1,403
Lab and Morgue				
Materials and Supplies	2,500	2,500	2,000	500
Other	50,000	49,830	26,465	23,365
Sheriff				
Personal Services	10,599,979	11,096,787	10,981,660	115,127
Materials and Supplies	544,444	620,574	593,978	26,596
Contract Services	281,672	621,039	621,039	0
Other	133,131	149,678	144,986	4,692
Capital Outlay	291,000	457,379	438,522	18,857
Building Department				
Personal Services	509,149	509,149	489,839	19,310
Materials and Supplies	11,500	7,006	5,424	1,582
Contract Services	48,000	60,000	59,629	371
Other	6,000	10,494	10,494	0
Capital Outlay	0	22,710	22,707	3
Total Public Safety	13,345,398	14,197,959	13,963,882	234,077
Public Works				
Engineer				
Personal Services	0	164,625	145,880	18,745
Materials and Supplies	0	2,000	630	1,370
Other	0	2,500	2,021	479
Capital Outlay	0	5,000	5,000	0
Total Public Works	0	174,125	153,531	20,594
Health				
Other Agriculture Programs				
Grants	572,794	587,794	574,796	12,998
Other Health Programs				
Grants	320,000	320,000	98,071	221,929
Total Health	\$892,794	\$907,794	\$672,867	\$234,927

(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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services				
Veterans Services				
Personal Services	\$352,959	\$360,979	\$339,006	\$21,973
Other	281,500	281,080	88,663	192,417
Total Human Services	634,459	642,059	427,669	214,390
<i>Total Expenditures</i>	<u>32,244,521</u>	<u>34,354,887</u>	<u>31,599,343</u>	<u>2,755,544</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,948,081)</u>	<u>(4,052,420)</u>	<u>4,655,886</u>	<u>8,708,306</u>
Other Financing Sources (Uses)				
Transfers In	5,000,000	0	0	0
Transfers Out	<u>(2,740,792)</u>	<u>(9,076,115)</u>	<u>(8,921,944)</u>	<u>154,171</u>
<i>Total Other Financing Sources (Uses)</i>	<u>2,259,208</u>	<u>(9,076,115)</u>	<u>(8,921,944)</u>	<u>154,171</u>
<i>Net Change in Fund Balance</i>	311,127	(13,128,535)	(4,266,058)	8,862,477
Fund Balance at Beginning of Year	14,507,238	14,507,238	14,507,238	0
Unexpended Prior Year Encumbrances	<u>458,513</u>	<u>458,513</u>	<u>458,513</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$15,276,878</u>	<u>\$1,837,216</u>	<u>\$10,699,693</u>	<u>\$8,862,477</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$11,368,270	\$11,501,794	\$11,739,976	\$238,182
Charges for Services	697,000	697,000	821,378	124,378
Intergovernmental	5,327,759	5,341,702	4,807,295	(534,407)
Interest	0	0	3,528	3,528
Contributions and Donations	90,000	90,000	96,208	6,208
Other	27,000	27,000	418,593	391,593
<i>Total Revenues</i>	<u>17,510,029</u>	<u>17,657,496</u>	<u>17,886,978</u>	<u>229,482</u>
Expenditures				
Current:				
Human Services				
Personal Services	6,816,397	5,744,746	5,667,999	76,747
Materials and Supplies	473,000	459,651	345,166	114,485
Contract Services	9,102,000	10,162,000	8,969,114	1,192,886
Other	728,400	928,400	783,981	144,419
Capital Outlay	113,000	138,000	97,330	40,670
<i>Total Expenditures</i>	<u>17,232,797</u>	<u>17,432,797</u>	<u>15,863,590</u>	<u>1,569,207</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	277,232	224,699	2,023,388	1,798,689
Other Financing Sources (Uses)				
Transfers Out	<u>(1,540,000)</u>	<u>(4,340,000)</u>	<u>(1,150,000)</u>	<u>3,190,000</u>
<i>Net Change in Fund Balance</i>	(1,262,768)	(4,115,301)	873,388	4,988,689
Fund Balance Beginning of Year	8,527,774	8,527,774	8,527,774	0
Unexpended Prior Year Encumbrances	<u>98,352</u>	<u>98,352</u>	<u>98,352</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,363,358</u>	<u>\$4,510,825</u>	<u>\$9,499,514</u>	<u>\$4,988,689</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$6,150,000	\$6,150,000	\$6,437,117	\$287,117
Interest	11,500	18,620	37,486	18,866
Tap-in Fees	400,000	400,000	213,614	(186,386)
OWDA Loan Proceeds	605,404	605,404	603,128	(2,276)
Other	1,222,942	250,534	250,530	(4)
Intergovernmental	321,620	321,620	321,620	0
Special Assessments	720,000	720,000	698,622	(21,378)
<i>Total Revenues</i>	<u>9,431,466</u>	<u>8,466,178</u>	<u>8,562,117</u>	<u>95,939</u>
Expenses				
Personal Services	2,822,000	2,822,000	2,530,112	291,888
Materials and Supplies	431,100	522,605	427,252	95,353
Contractual Services	2,412,100	2,855,576	1,906,653	948,923
Other	82,700	127,889	106,778	21,111
Capital Outlay	2,954,300	1,579,918	1,440,463	139,455
Principal Retirement	1,442,000	1,363,554	1,363,316	238
Interest and Fiscal Charges	600,552	544,919	304,447	240,472
<i>Total Expenses</i>	<u>10,744,752</u>	<u>9,816,461</u>	<u>8,079,021</u>	<u>1,737,440</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	<u>(1,313,286)</u>	<u>(1,350,283)</u>	<u>483,096</u>	<u>1,833,379</u>
Transfers In	<u>1,048,736</u>	<u>517,736</u>	<u>98,339</u>	<u>(419,397)</u>
<i>Net Change in Fund Equity</i>	<u>(264,550)</u>	<u>(832,547)</u>	<u>581,435</u>	<u>1,413,982</u>
Fund Equity Beginning of Year	1,931,925	1,931,925	1,931,925	0
Unexpended Prior Year Encumbrances	<u>126,799</u>	<u>126,799</u>	<u>126,799</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,794,174</u>	<u>\$1,226,177</u>	<u>\$2,640,159</u>	<u>\$1,413,982</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$900,000	\$900,000	\$1,019,528	\$119,528
Tap-in Fees	85,000	85,000	7,881	(77,119)
Other	180,000	180,000	197,603	17,603
Total Revenues	1,165,000	1,165,000	1,225,012	60,012
Expenses				
Personal Services	247,770	250,270	239,540	10,730
Materials and Supplies	46,000	103,000	60,149	42,851
Contractual Services	663,700	757,700	625,028	132,672
Other	8,500	24,005	19,600	4,405
Capital Outlay	50,000	170,140	124,968	45,172
Total Expenses	1,015,970	1,305,115	1,069,285	235,830
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	149,030	(140,115)	155,727	295,842
Transfers Out	(50,000)	(50,000)	(19,600)	30,400
Net Change in Fund Equity	99,030	(190,115)	136,127	326,242
Fund Equity Beginning of Year	1,114,603	1,114,603	1,114,603	0
Unexpended Prior Year Encumbrances	54,010	54,010	54,010	0
<i>Fund Equity End of Year</i>	<u>\$1,267,643</u>	<u>\$978,498</u>	<u>\$1,304,740</u>	<u>\$326,242</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$9,868	\$9,868	\$11,513	\$1,645
Expenses				
Personal Services	11,594	11,594	11,487	107
Materials and Supplies	200	200	0	200
Contract Services	10,745	10,695	489	10,206
Other	4,591	4,641	3,684	957
<i>Total Expenses</i>	<u>27,130</u>	<u>27,130</u>	<u>15,660</u>	<u>11,470</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(17,262)	(17,262)	(4,147)	13,115
Transfers In	<u>14,982</u>	<u>14,982</u>	<u>15,256</u>	<u>274</u>
<i>Net Change in Fund Equity</i>	(2,280)	(2,280)	11,109	13,389
Fund Equity Beginning of Year	<u>128,781</u>	<u>128,781</u>	<u>128,781</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$126,501</u></u>	<u><u>\$126,501</u></u>	<u><u>\$139,890</u></u>	<u><u>\$13,389</u></u>

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,900,000	\$1,900,000	\$1,978,001	\$78,001
Other	2,500	2,500	2,942	442
<i>Total Revenues</i>	<u>1,902,500</u>	<u>1,902,500</u>	<u>1,980,943</u>	<u>78,443</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	1,274,405	1,266,925	986,069	280,856
Materials and Supplies	41,000	41,000	11,026	29,974
Contract Services	564,500	571,980	318,555	253,425
Other	93,000	113,000	22,251	90,749
Capital Outlay	109,600	119,600	83,302	36,298
<i>Total Expenditures</i>	<u>2,082,505</u>	<u>2,112,505</u>	<u>1,421,203</u>	<u>691,302</u>
<i>Net Change in Fund Balance</i>	(180,005)	(210,005)	559,740	769,745
Fund Balance Beginning of Year	1,081,793	1,081,793	1,081,793	0
Unexpended Prior Year Encumbrances	9,439	9,439	9,439	0
<i>Fund Balance End of Year</i>	<u>\$911,227</u>	<u>\$881,227</u>	<u>\$1,650,972</u>	<u>\$769,745</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	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>	<u>\$24,807</u>	<u>\$24,807</u>	<u>\$24,807</u>	<u>\$0</u>

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$125,000	\$125,000	\$113,329	(\$11,671)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	199,741	199,741	159,928	39,813
Materials and Supplies	2,000	2,000	378	1,622
Other	6,000	6,000	764	5,236
<i>Total Expenditures</i>	<u>207,741</u>	<u>207,741</u>	<u>161,070</u>	<u>46,671</u>
<i>Net Change in Fund Balance</i>	(82,741)	(82,741)	(47,741)	35,000
Fund Balance Beginning of Year	459,531	459,531	459,531	0
Unexpended Prior Year Encumbrances	<u>4,134</u>	<u>4,134</u>	<u>4,134</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$380,924</u>	<u>\$380,924</u>	<u>\$415,924</u>	<u>\$35,000</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$100,000	\$100,000	\$118,684	\$18,684
Other	0	0	3,133	3,133
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>121,817</u>	<u>21,817</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	137,616	137,616	122,257	15,359
Materials and Supplies	2,000	2,000	2,000	0
Other	32,000	32,000	29,706	2,294
Capital Outlay	0	16,854	16,854	0
<i>Total Expenditures</i>	<u>171,616</u>	<u>188,470</u>	<u>170,817</u>	<u>17,653</u>
<i>Net Change in Fund Balance</i>	(71,616)	(88,470)	(49,000)	39,470
Fund Balance Beginning of Year	340,208	340,208	340,208	0
Unexpended Prior Year Encumbrances	7,288	7,288	7,288	0
<i>Fund Balance End of Year</i>	<u>\$275,880</u>	<u>\$259,026</u>	<u>\$298,496</u>	<u>\$39,470</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$355	\$355	\$919	564
Intergovernmental	27,800	27,800	17,600	(10,200)
Interest	5,000	5,000	40,498	35,498
Other	475,600	475,600	453,159	(22,441)
<i>Total Revenues</i>	<u>508,755</u>	<u>508,755</u>	<u>512,176</u>	<u>3,421</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	247,856	175,020	173,450	1,570
Materials and Supplies	1,500	848	847	1
Contract Services	4,500	38,626	38,625	1
Other	44,500	74,125	68,296	5,829
Total Legislative and Executive	<u>298,356</u>	<u>288,619</u>	<u>281,218</u>	<u>7,401</u>
Economic Development and Assistance				
Other	390,000	390,000	256,000	134,000
<i>Total Expenditures</i>	<u>688,356</u>	<u>678,619</u>	<u>537,218</u>	<u>141,401</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(179,601)</u>	<u>(169,864)</u>	<u>(25,042)</u>	<u>144,822</u>
Other Financing Sources (Uses)				
Transfers In	330,250	407,750	143,477	(264,273)
<i>Net Change in Fund Balance</i>	<u>150,649</u>	<u>237,886</u>	<u>118,435</u>	<u>(119,451)</u>
Fund Balance Beginning of Year	1,433,120	1,433,120	1,433,120	0
Unexpended Prior Year Encumbrances	258,231	258,231	258,231	0
<i>Fund Balance End of Year</i>	<u>\$1,842,000</u>	<u>\$1,929,237</u>	<u>\$1,809,786</u>	<u>(\$119,451)</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$300	\$300	\$2,019	\$1,719
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	300	300	2,019	1,719
Fund Balance Beginning of Year	83,333	83,333	83,333	0
<i>Fund Balance End of Year</i>	<u>\$83,633</u>	<u>\$83,633</u>	<u>\$85,352</u>	<u>\$1,719</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Election Security Block Grant
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$0	\$50,000	\$50,000
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	50,000	50,000
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$50,000</u>	<u>\$50,000</u>

Geauga County, Ohio

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

CASA

Budget Basis

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$302,730	\$302,730	\$282,124	(\$20,606)
Other	4,200	4,200	7,695	3,495
<i>Total Revenues</i>	<u>306,930</u>	<u>306,930</u>	<u>289,819</u>	<u>(17,111)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	254,483	279,866	271,677	8,189
Materials and Supplies	5,404	5,404	5,307	97
Contract Services	5,365	5,365	5,365	0
Other	17,300	33,275	16,835	16,440
Capital Outlay	1,900	1,900	893	1,007
<i>Total Expenditures</i>	<u>284,452</u>	<u>325,810</u>	<u>300,077</u>	<u>25,733</u>
<i>Net Change in Fund Balance</i>	22,478	(18,880)	(10,258)	8,622
Fund Balance Beginning of Year	43,220	43,220	43,220	0
Unexpended Prior Year Encumbrances	<u>2,816</u>	<u>2,816</u>	<u>2,816</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$68,514</u>	<u>\$27,156</u>	<u>\$35,778</u>	<u>\$8,622</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$62,402	\$65,402	\$65,045	(\$357)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	58,963	60,199	58,814	1,385
Materials and Supplies	0	3,583	3,583	0
Other	3,731	20,557	20,476	81
<i>Total Expenditures</i>	62,694	84,339	82,873	1,466
<i>Net Change in Fund Balance</i>	(292)	(18,937)	(17,828)	1,109
Fund Balance Beginning of Year	19,299	19,299	19,299	0
<i>Fund Balance End of Year</i>	\$19,007	\$362	\$1,471	\$1,109

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$256,799	\$292,407	\$292,407	\$0
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	208,856	213,811	197,704	16,107
Materials and Supplies	8,627	8,627	4,731	3,896
Contract Services	35,480	70,910	54,997	15,913
Other	21,074	23,376	12,331	11,045
<i>Total Expenditures</i>	274,037	316,724	269,763	46,961
<i>Net Change in Fund Balance</i>	(17,238)	(24,317)	22,644	46,961
Fund Balance Beginning of Year	129,738	129,738	129,738	0
Unexpended Prior Year Encumbrances	2,943	2,943	2,943	0
<i>Fund Balance End of Year</i>	\$115,443	\$108,364	\$155,325	\$46,961

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$0	\$0	\$542	\$542
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	222,014	226,752	226,555	197
Materials and Supplies	8,000	8,000	7,999	1
Contract Services	93,000	93,000	93,000	0
Other	24,000	24,000	23,623	377
Capital Outlay	16,375	40,375	40,375	0
<i>Total Expenditures</i>	<u>363,389</u>	<u>392,127</u>	<u>391,552</u>	<u>575</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(363,389)	(392,127)	(391,010)	1,117
Other Financing Sources (Uses)				
Transfers In	369,019	369,019	393,485	24,466
<i>Net Change in Fund Balance</i>	5,630	(23,108)	2,475	25,583
Fund Balance Beginning of Year	<u>23,108</u>	<u>23,108</u>	<u>23,108</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$28,738</u>	<u>\$0</u>	<u>\$25,583</u>	<u>\$25,583</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$10,000	\$10,000	\$4,970	(\$5,030)
Other	500	500	0	(500)
<i>Total Revenues</i>	<u>10,500</u>	<u>10,500</u>	<u>4,970</u>	<u>(5,530)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	3,000	5,887	5,887	0
<i>Net Change in Fund Balance</i>	<u>7,500</u>	<u>4,613</u>	<u>(917)</u>	<u>(5,530)</u>
Fund Balance Beginning of Year	934	934	934	0
Unexpended Prior Year Encumbrances	<u>1,168</u>	<u>1,168</u>	<u>1,168</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,602</u></u>	<u><u>\$6,715</u></u>	<u><u>\$1,185</u></u>	<u><u>(\$5,530)</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$18,000	\$18,000	\$13,664	(\$4,336)
Other	0	0	290	290
<i>Total Revenues</i>	<u>18,000</u>	<u>18,000</u>	<u>13,954</u>	<u>(4,046)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	2,001	2,000	1,495	505
Other	12,566	11,000	5,754	5,246
<i>Total Expenditures</i>	<u>14,567</u>	<u>13,000</u>	<u>7,249</u>	<u>5,751</u>
<i>Net Change in Fund Balance</i>	3,433	5,000	6,705	1,705
Fund Balance Beginning of Year	0	0	0	0
Unexpended Prior Year Encumbrances	<u>1,084</u>	<u>1,084</u>	<u>1,084</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,517</u></u>	<u><u>\$6,084</u></u>	<u><u>\$7,789</u></u>	<u><u>\$1,705</u></u>

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$50,000	\$50,000	\$43,005	(\$6,995)
Other	0	0	240	240
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>43,245</u>	<u>(6,755)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	0	11,725	10,052	1,673
Contract Services	27,765	25,000	19,530	5,470
Other	13,286	16,000	11,174	4,826
<i>Total Expenditures</i>	<u>41,051</u>	<u>52,725</u>	<u>40,756</u>	<u>11,969</u>
<i>Net Change in Fund Balance</i>	8,949	(2,725)	2,489	5,214
Fund Balance Beginning of Year	68,071	68,071	68,071	0
Unexpended Prior Year Encumbrances	<u>5,914</u>	<u>5,914</u>	<u>5,914</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$82,934</u></u>	<u><u>\$71,260</u></u>	<u><u>\$76,474</u></u>	<u><u>\$5,214</u></u>

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$14,784	\$14,784	\$1,939	(\$12,845)
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	4,000	2,000	2,000	0
Other	6,000	4,000	2,000	2,000
<i>Total Expenditures</i>	10,000	6,000	4,000	2,000
<i>Net Change in Fund Balance</i>	4,784	8,784	(2,061)	(10,845)
Fund Balance Beginning of Year	12,249	12,249	12,249	0
Unexpended Prior Year Encumbrances	4,000	4,000	4,000	0
<i>Fund Balance End of Year</i>	\$21,033	\$25,033	\$14,188	(\$10,845)

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$100	\$100	\$150	\$50
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	100	100	150	50
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>\$1,094</u>	<u>\$50</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$0	\$0	\$50	\$50
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	50	50
Fund Balance Beginning of Year	450	450	450	0
<i>Fund Balance End of Year</i>	<u>\$450</u>	<u>\$450</u>	<u>\$500</u>	<u>\$50</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$80,000	\$80,000	\$79,117	(\$883)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	19,735	79,360	55,716	23,644
Materials and Supplies	1,000	1,000	500	500
Contract Services	18,000	43,000	21,700	21,300
<i>Total Expenditures</i>	38,735	123,360	77,916	45,444
<i>Net Change in Fund Balance</i>	41,265	(43,360)	1,201	44,561
Fund Balance Beginning of Year	140,425	140,425	140,425	0
<i>Fund Balance End of Year</i>	\$181,690	\$97,065	\$141,626	\$44,561

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Common Pleas Special Projects
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$10,250	\$10,250	\$7,450	(\$2,800)
Expenditures				
Current:				
General Government:				
Judicial				
Other	2,000	2,000	2,000	0
<i>Net Change in Fund Balance</i>	8,250	8,250	5,450	(2,800)
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$8,250</u>	<u>\$8,250</u>	<u>\$5,450</u>	<u>(\$2,800)</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$17,500	\$17,500	\$17,480	(\$20)
Other	0	0	6,490	6,490
<i>Total Revenues</i>	<u>17,500</u>	<u>17,500</u>	<u>23,970</u>	<u>6,470</u>
Expenditures				
Current:				
Public Safety				
Personal Services	13,237	13,237	3,887	9,350
Materials and Supplies	4,625	4,625	4,625	0
Contract Services	2,000	2,000	0	2,000
Other	940	940	0	940
<i>Total Expenditures</i>	<u>20,802</u>	<u>20,802</u>	<u>8,512</u>	<u>12,290</u>
<i>Excess of Revenues Over Expenditures</i>	(3,302)	(3,302)	15,458	18,760
Other Financing Uses				
Transfers Out	0	(12,500)	0	12,500
<i>Net Change in Fund Balance</i>	(3,302)	(15,802)	15,458	31,260
Fund Balance Beginning of Year	<u>59,377</u>	<u>59,377</u>	<u>59,377</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$56,075</u>	<u>\$43,575</u>	<u>\$74,835</u>	<u>\$31,260</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$200,000	\$200,000	\$188,719	(11,281)
Expenditures				
Current:				
Public Safety				
Personal Services	677,756	681,956	681,383	573
Materials and Supplies	2,000	2,000	1,500	500
Contract Services	204,173	205,973	182,777	23,196
Other	19,000	27,000	14,999	12,001
Capital Outlay	12,000	182,700	181,431	1,269
<i>Total Expenditures</i>	<u>914,929</u>	<u>1,099,629</u>	<u>1,062,090</u>	<u>37,539</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(714,929)	(899,629)	(873,371)	26,258
Other Financing Uses				
Transfers In	705,000	747,391	747,000	(391)
<i>Net Change in Fund Balance</i>	(9,929)	(152,238)	(126,371)	25,867
Fund Balance Beginning of Year	174,272	174,272	174,272	0
Unexpended Prior Year Encumbrances	19,811	19,811	19,811	0
<i>Fund Balance End of Year</i>	<u>\$184,154</u>	<u>\$41,845</u>	<u>\$67,712</u>	<u>\$25,867</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$26,000	\$26,000	\$26,085	\$85
Expenditures				
Current:				
Public Safety				
Personal Services	25,867	25,804	25,027	777
Other	0	4,710	4,710	0
<i>Total Expenditures</i>	<u>25,867</u>	<u>30,514</u>	<u>29,737</u>	<u>777</u>
<i>Net Change in Fund Balance</i>	133	(4,514)	(3,652)	862
Fund Balance Beginning of Year	<u>4,514</u>	<u>4,514</u>	<u>4,514</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,647</u></u>	<u><u>\$0</u></u>	<u><u>\$862</u></u>	<u><u>\$862</u></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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Rentals	\$80,000	\$80,000	\$104,944	\$24,944
Other	0	0	10,308	10,308
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>115,252</u>	<u>35,252</u>
Expenditures				
Current:				
Public Safety				
Personal Services	71,154	84,404	78,593	5,811
Materials and Supplies	4,000	4,000	3,500	500
Contract Services	291,000	291,000	271,592	19,408
Other	28,000	33,500	28,500	5,000
Capital Outlay	0	9,400	9,401	(1)
<i>Total Expenditures</i>	<u>394,154</u>	<u>422,304</u>	<u>391,586</u>	<u>30,718</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(314,154)	(342,304)	(276,334)	65,970
Other Financing Sources (Uses)				
Transfers In	323,239	323,239	323,239	0
<i>Net Change in Fund Balance</i>	9,085	(19,065)	46,905	65,970
Fund Balance Beginning of Year	191,878	191,878	191,878	0
Unexpended Prior Year Encumbrances	16,000	16,000	16,000	0
<i>Fund Balance End of Year</i>	<u>\$216,963</u>	<u>\$188,813</u>	<u>\$254,783</u>	<u>\$65,970</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Motor Vehicle License Tax	\$1,810,000	\$1,810,000	\$1,673,291	(\$136,709)
Charges for Services	16,100	16,100	14,480	(1,620)
Fines and Forfeitures	57,500	57,500	52,270	(5,230)
Intergovernmental	5,063,433	5,363,433	5,989,084	625,651
Interest	300	300	31,858	31,558
Other	20,800	20,800	56,370	35,570
<i>Total Revenues</i>	<u>6,968,133</u>	<u>7,268,133</u>	<u>7,817,353</u>	<u>549,220</u>
Expenditures				
Current:				
Public Works				
Personal Services	3,993,783	4,402,617	4,084,110	318,507
Materials and Supplies	948,000	651,267	547,486	103,781
Contract Services	300,500	261,233	223,598	37,635
Other	1,709,016	3,287,894	3,090,608	197,286
Capital Outlay	354,000	1,130,000	894,320	235,680
<i>Total Expenditures</i>	<u>7,305,299</u>	<u>9,733,011</u>	<u>8,840,122</u>	<u>892,889</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(337,166)</u>	<u>(2,464,878)</u>	<u>(1,022,769)</u>	<u>1,442,109</u>
Other Financing Sources (Uses)				
Transfers In	382,166	1,657,000	1,646,640	(10,360)
Transfers Out	(45,000)	(45,000)	(45,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>337,166</u>	<u>1,612,000</u>	<u>1,601,640</u>	<u>(10,360)</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>(852,878)</u>	<u>578,871</u>	<u>1,431,749</u>
Fund Balance Beginning of Year	852,880	852,880	852,880	0
Unexpended Prior Year Encumbrances	36,910	36,910	36,910	0
<i>Fund Balance End of Year</i>	<u>\$889,790</u>	<u>\$36,912</u>	<u>\$1,468,661</u>	<u>\$1,431,749</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Works				
Contract Services	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	9,219	9,219	9,219	0
<i>Fund Balance End of Year</i>	<u>\$9,219</u>	<u>\$9,219</u>	<u>\$9,219</u>	<u>\$0</u>

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$12,500	\$12,500	\$13,898	\$1,398
Licenses and Permits	162,000	162,000	171,662	9,662
Fines and Forfeitures	12,000	12,000	13,991	1,991
Contributions and Donations	55,000	55,000	136,222	81,222
Other	20,000	20,000	16,606	(3,394)
<i>Total Revenues</i>	<u>261,500</u>	<u>261,500</u>	<u>352,379</u>	<u>90,879</u>
Expenditures				
Current:				
Health				
Personal Services	236,076	256,026	250,487	5,539
Materials and Supplies	30,000	30,000	16,770	13,230
Contract Services	34,500	39,600	22,239	17,361
Other	19,500	20,500	9,759	10,741
Capital Outlay	0	42,000	1,551	40,449
<i>Total Expenditures</i>	<u>320,076</u>	<u>388,126</u>	<u>300,806</u>	<u>87,320</u>
<i>Net Change in Fund Balance</i>	(58,576)	(126,626)	51,573	178,199
Fund Balance Beginning of Year	232,666	232,666	232,666	0
Unexpended Prior Year Encumbrances	<u>6,182</u>	<u>6,182</u>	<u>6,182</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$180,272</u>	<u>\$112,222</u>	<u>\$290,421</u>	<u>\$178,199</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,216,649	\$3,253,889	\$3,315,874	\$61,985
Intergovernmental	1,868,098	2,630,014	2,592,165	(37,849)
Rentals	28,000	28,000	30,256	2,256
Other	233,221	263,690	270,566	6,876
<i>Total Revenues</i>	<u>5,345,968</u>	<u>6,175,593</u>	<u>6,208,861</u>	<u>33,268</u>
Expenditures				
Current:				
Health				
Personal Services	482,383	425,093	415,528	9,565
Materials and Supplies	8,000	8,000	5,468	2,532
Contract Services	4,481,363	5,580,675	5,535,340	45,335
Other	309,000	299,200	243,949	55,251
Capital Outlay	23,000	13,000	10,994	2,006
<i>Total Expenditures</i>	<u>5,303,746</u>	<u>6,325,968</u>	<u>6,211,279</u>	<u>114,689</u>
<i>Net Change in Fund Balance</i>	42,222	(150,375)	(2,418)	147,957
Fund Balance Beginning of Year	3,275,638	3,275,638	3,275,638	0
Unexpended Prior Year Encumbrances	<u>115,149</u>	<u>115,149</u>	<u>115,149</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,433,009</u>	<u>\$3,240,412</u>	<u>\$3,388,369</u>	<u>\$147,957</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,414,369	\$3,411,110	\$3,481,031	\$69,921
Intergovernmental	2,143,344	2,078,388	2,221,330	142,942
Contributions and Donations	10,000	10,000	10,250	250
Other	80,000	80,000	510,669	430,669
<i>Total Revenues</i>	<u>5,647,713</u>	<u>5,579,498</u>	<u>6,223,280</u>	<u>643,782</u>
Expenditures				
Current:				
Human Services				
Personal Services	38,544	41,594	40,294	1,300
Materials and Supplies	3,215	2,500	2,149	351
Contract Services	4,853,058	5,773,458	4,432,418	1,341,040
Other	223,000	223,600	166,901	56,699
Grants	143,240	177,190	177,085	105
<i>Total Expenditures</i>	<u>5,261,057</u>	<u>6,218,342</u>	<u>4,818,847</u>	<u>1,399,495</u>
<i>Excess of Revenues Under Expenditures</i>	386,656	(638,844)	1,404,433	2,043,277
Other Financing Uses				
Transfers Out	<u>(345,101)</u>	<u>(945,101)</u>	<u>(477,566)</u>	<u>467,535</u>
<i>Net Change in Fund Balance</i>	41,555	(1,583,945)	926,867	2,510,812
Fund Balance Beginning of Year	3,090,881	3,090,881	3,090,881	0
Unexpended Prior Year Encumbrances	<u>361,581</u>	<u>361,581</u>	<u>361,581</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,494,017</u></u>	<u><u>\$1,868,517</u></u>	<u><u>\$4,379,329</u></u>	<u><u>\$2,510,812</u></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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$314,425	\$286,553	\$306,428	\$19,875
Intergovernmental	684,998	592,108	684,250	92,142
Other	9,767	9,767	233	(9,534)
<i>Total Revenues</i>	<u>1,009,190</u>	<u>888,428</u>	<u>990,911</u>	<u>102,483</u>
Expenditures				
Current:				
Human Services				
Personal Services	632,590	628,796	598,344	30,452
Materials and Supplies	1,800	1,800	429	1,371
Contract Services	363,000	478,000	369,835	108,165
Other	11,800	23,094	13,809	9,285
<i>Total Expenditures</i>	<u>1,009,190</u>	<u>1,131,690</u>	<u>982,417</u>	<u>149,273</u>
<i>Net Change in Fund Balance</i>	0	(243,262)	8,494	251,756
Fund Balance Beginning of Year	796,680	796,680	796,680	0
Unexpended Prior Year Encumbrances	<u>3,105</u>	<u>3,105</u>	<u>3,105</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$799,785</u></u>	<u><u>\$556,523</u></u>	<u><u>\$808,279</u></u>	<u><u>\$251,756</u></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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$364,000	\$364,000	\$410,469	\$46,469
Intergovernmental	964,108	964,108	872,175	(91,933)
Other	25,000	25,000	33,998	8,998
<i>Total Revenues</i>	<u>1,353,108</u>	<u>1,353,108</u>	<u>1,316,642</u>	<u>(36,466)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,136,436	1,136,436	1,064,259	72,177
Materials and Supplies	187,300	172,300	171,701	599
Contract Services	44,625	44,625	35,544	9,081
Other	76,450	106,352	89,411	16,941
<i>Total Expenditures</i>	<u>1,444,811</u>	<u>1,459,713</u>	<u>1,360,915</u>	<u>98,798</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(91,703)</u>	<u>(106,605)</u>	<u>(44,273)</u>	<u>62,332</u>
Other Financing Sources (Uses)				
Transfers In	104,157	104,157	328,045	223,888
Transfers Out	0	(15,836)	(15,836)	0
<i>Total Other Financing Sources (Uses)</i>	<u>104,157</u>	<u>88,321</u>	<u>312,209</u>	<u>223,888</u>
<i>Net Change in Fund Balance</i>	<u>12,454</u>	<u>(18,284)</u>	<u>267,936</u>	<u>286,220</u>
Fund Balance Beginning of Year	71,758	71,758	71,758	0
Unexpended Prior Year Encumbrances	5,794	5,794	5,794	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$90,006</u></u>	<u><u>\$59,268</u></u>	<u><u>\$345,488</u></u>	<u><u>\$286,220</u></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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,715,728	\$2,711,576	\$2,763,241	\$51,665
Charges for Services	16,500	16,500	164,580	148,080
Intergovernmental	606,343	610,495	643,632	33,137
Contributions and Donations	90,000	90,000	101,318	11,318
Other	120,500	120,500	30,978	(89,522)
<i>Total Revenues</i>	<u>3,549,071</u>	<u>3,549,071</u>	<u>3,703,749</u>	<u>154,678</u>
Expenditures				
Current:				
Human Services				
Personal Services	2,358,622	2,214,951	2,183,340	31,611
Materials and Supplies	52,982	62,000	59,563	2,437
Contract Services	1,289,840	1,390,886	1,271,151	119,735
Other	496,800	565,654	530,530	35,124
Capital Outlay	25,600	47,838	37,197	10,641
<i>Total Expenditures</i>	<u>4,223,844</u>	<u>4,281,329</u>	<u>4,081,781</u>	<u>199,548</u>
<i>Net Change in Fund Balance</i>	(674,773)	(732,258)	(378,032)	354,226
Fund Balance Beginning of Year	2,247,945	2,247,945	2,247,945	0
Unexpended Prior Year Encumbrances	38,749	38,749	38,749	0
<i>Fund Balance End of Year</i>	<u>\$1,611,921</u>	<u>\$1,554,436</u>	<u>\$1,908,662</u>	<u>\$354,226</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$278,000	\$0	\$0	\$0
Contributions and Donations	500	0	0	0
Other	200	0	0	0
<i>Total Revenues</i>	<u>278,700</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Current:				
Human Services				
Personal Services	5,525	824	824	0
Materials and Supplies	50,000	0	0	0
Contract Services	16,760	2,000	0	2,000
Other	12,750	2,500	0	2,500
<i>Total Expenditures</i>	<u>85,035</u>	<u>5,324</u>	<u>824</u>	<u>4,500</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	193,665	(5,324)	(824)	4,500
Other Financing Sources (Uses)				
Transfers In	479,320	0	0	0
<i>Net Change in Fund Balance</i>	672,985	(5,324)	(824)	4,500
Fund Balance Beginning of Year	8,244	8,244	8,244	0
Unexpended Prior Year Encumbrances	8,702	8,702	8,702	0
<i>Fund Balance End of Year</i>	<u>\$689,931</u>	<u>\$11,622</u>	<u>\$16,122</u>	<u>\$4,500</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$3,028,000	\$2,858,775	\$3,389,407	\$530,632
Other	10,000	10,000	14	(9,986)
<i>Total Revenues</i>	<u>3,038,000</u>	<u>2,868,775</u>	<u>3,389,421</u>	<u>520,646</u>
Expenditures				
Current:				
Human Services				
Personal Services	2,178,242	2,339,405	2,311,412	27,993
Materials and Supplies	90,711	115,264	115,263	1
Contract Services	1,051,406	1,193,710	1,193,710	0
Other	231,000	199,032	182,984	16,048
Capital Outlay	21,000	55,477	54,642	835
<i>Total Expenditures</i>	<u>3,572,359</u>	<u>3,902,888</u>	<u>3,858,011</u>	<u>44,877</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(534,359)</u>	<u>(1,034,113)</u>	<u>(468,590)</u>	<u>565,523</u>
Other Financing Sources (Uses)				
Transfers In	561,929	561,929	570,395	8,466
Transfers Out	(27,570)	(3,470)	(2,938)	532
<i>Total Other Financing Sources (Uses)</i>	<u>534,359</u>	<u>558,459</u>	<u>567,457</u>	<u>8,998</u>
<i>Net Change in Fund Balance</i>	0	(475,654)	98,867	574,521
Fund Balance Beginning of Year	582,611	582,611	582,611	0
Unexpended Prior Year Encumbrances	<u>270,651</u>	<u>270,651</u>	<u>270,651</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$853,262</u>	<u>\$377,608</u>	<u>\$952,129</u>	<u>\$574,521</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$100,000	\$100,000	\$81,742	(\$18,258)
Expenditures				
Current:				
Public Works				
Other	100,000	100,000	0	100,000
<i>Net Change in Fund Balance</i>	0	0	81,742	81,742
Fund Balance Beginning of Year	566,405	566,405	566,405	0
<i>Fund Balance End of Year</i>	<u>\$566,405</u>	<u>\$566,405</u>	<u>\$648,147</u>	<u>\$81,742</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$115,000	\$115,000	\$119,983	\$4,983
Other	500	500	60	(440)
<i>Total Revenues</i>	<u>115,500</u>	<u>115,500</u>	<u>120,043</u>	<u>4,543</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	57,837	58,332	57,985	347
Contract Services	64,800	64,800	55,186	9,614
Other	2,400	2,400	1,873	527
Capital Outlay	0	2,000	1,165	835
<i>Total Expenditures</i>	<u>125,037</u>	<u>127,532</u>	<u>116,209</u>	<u>11,323</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,537)	(12,032)	3,834	15,866
Other Financing Sources (Uses)				
Transfers In	10,000	10,000	0	(10,000)
<i>Net Change in Fund Balance</i>	463	(2,032)	3,834	5,866
Fund Balance Beginning of Year	25,067	25,067	25,067	0
Unexpended Prior Year Encumbrances	<u>75</u>	<u>75</u>	<u>75</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$25,605</u>	<u>\$23,110</u>	<u>\$28,976</u>	<u>\$5,866</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges of Services	\$0	\$0	\$720	\$720
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	720	720
Fund Balance Beginning of Year	115	115	115	0
<i>Fund Balance End of Year</i>	<u>\$115</u>	<u>\$115</u>	<u>\$835</u>	<u>\$720</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Other	15,175	15,175	15,075	100
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,175)	(15,175)	(15,075)	100
Other Financing Sources (Uses)				
Transfers In	0	0	2,782	2,782
<i>Net Change in Fund Balance</i>	(15,175)	(15,175)	(12,293)	2,882
Fund Balance Beginning of Year	75,201	75,201	75,201	0
<i>Fund Balance End of Year</i>	<u>\$60,026</u>	<u>\$60,026</u>	<u>\$62,908</u>	<u>\$2,882</u>

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$127,810	\$127,810	\$149,111	\$21,301
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	2,154	5,000	5,000	0
Contract Services	36,000	143,751	123,291	20,460
Other	3,000	18,000	8,421	9,579
Capital Outlay	10,000	10,000	10,000	0
<i>Total Expenditures</i>	51,154	176,751	146,712	30,039
<i>Net Change in Fund Balance</i>	76,656	(48,941)	2,399	51,340
Fund Balance Beginning of Year	79,323	79,323	79,323	0
Unexpended Prior Year Encumbrances	5,233	5,233	5,233	0
<i>Fund Balance End of Year</i>	\$161,212	\$35,615	\$86,955	\$51,340

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$112,835	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	112,835	0	0	0
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$112,835</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$35,335	\$35,335	\$24,276	(\$11,059)
Other	15,000	15,000	10,150	(4,850)
<i>Total Revenues</i>	<u>50,335</u>	<u>50,335</u>	<u>34,426</u>	<u>(15,909)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	43,626	43,626	19,969	23,657
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,709</u>	<u>6,709</u>	<u>14,457</u>	<u>7,748</u>
Other Financing Sources (Uses)				
Transfers In	5,000	5,000	0	(5,000)
<i>Net Change in Fund Balance</i>	<u>11,709</u>	<u>11,709</u>	<u>14,457</u>	<u>2,748</u>
Fund Balance Beginning of Year	160,574	160,574	160,574	0
Unexpended Prior Year Encumbrances	314	314	314	0
<i>Fund Balance End of Year</i>	<u>\$172,597</u>	<u>\$172,597</u>	<u>\$175,345</u>	<u>\$2,748</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$197,151	\$197,151	\$205,191	\$8,040
Other	17,000	17,000	14,404	(2,596)
<i>Total Revenues</i>	<u>214,151</u>	<u>214,151</u>	<u>219,595</u>	<u>5,444</u>
Expenditures				
Current:				
Public Safety				
Personal Services	211,483	259,156	253,999	5,157
Materials and Supplies	3,000	3,750	2,959	791
Other	33,258	30,521	22,522	7,999
Capital Outlay	0	7,300	7,300	0
<i>Total Expenditures</i>	<u>247,741</u>	<u>300,727</u>	<u>286,780</u>	<u>13,947</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(33,590)	(86,576)	(67,185)	19,391
Other Financing Sources (Uses)				
Transfers In	51,039	51,039	69,030	17,991
<i>Net Change in Fund Balance</i>	17,449	(35,537)	1,845	37,382
Fund Balance Beginning of Year	<u>133,717</u>	<u>133,717</u>	<u>133,717</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$151,166</u>	<u>\$98,180</u>	<u>\$135,562</u>	<u>\$37,382</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$10,000	\$10,000	\$10,709	\$709
Expenditures				
Current:				
Public Safety				
Contract Services	10,000	15,000	14,760	240
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(5,000)	(4,051)	949
Other Financing Sources (Uses)				
Transfers In	15,250	15,250	0	(15,250)
<i>Net Change in Fund Balance</i>	15,250	10,250	(4,051)	(14,301)
Fund Balance Beginning of Year	7,181	7,181	7,181	0
Unexpended Prior Year Encumbrances	118	118	118	0
<i>Fund Balance End of Year</i>	<u>\$22,549</u>	<u>\$17,549</u>	<u>\$3,248</u>	<u>(\$14,301)</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$2,700	\$2,700	\$2,534	(\$166)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	500	500	1,104	(604)
Contractual Services	2,000	4,500	0	4,500
Other	2,000	2,000	0	2,000
<i>Total Expenditures</i>	4,500	7,000	1,104	5,896
<i>Net Change in Fund Balance</i>	(1,800)	(4,300)	1,430	5,730
Fund Balance Beginning of Year	21,127	21,127	21,127	0
Unexpended Prior Year Encumbrances	385	385	385	0
<i>Fund Balance End of Year</i>	\$19,712	\$17,212	\$22,942	\$5,730

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$700	\$700	\$455	(\$245)
Other	200	200	75	(125)
<i>Total Revenues</i>	900	900	530	(370)
Expenditures				
Current:				
Public Safety				
Contract Services	1,000	1,000	0	1,000
<i>Net Change in Fund Balance</i>	(100)	(100)	530	630
Fund Balance Beginning of Year	8,491	8,491	8,491	0
<i>Fund Balance End of Year</i>	<u>\$8,391</u>	<u>\$8,391</u>	<u>\$9,021</u>	<u>\$630</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$150,000	\$150,000	\$244,561	\$94,561
Expenditures				
Current:				
Public Safety				
Personal Services	0	23,400	18,666	4,734
Materials and Supplies	75,000	85,000	119,757	(34,757)
Contact Services	81,540	135,000	83,750	51,250
Capital Outlay	49,802	6,000	4,743	1,257
<i>Total Expenditures</i>	206,342	249,400	226,916	22,484
<i>Net Change in Fund Balance</i>	(56,342)	(99,400)	17,645	117,045
Fund Balance Beginning of Year	245,029	245,029	245,029	0
Unexpended Prior Year Encumbrances	8,141	8,141	8,141	0
<i>Fund Balance End of Year</i>	\$196,828	\$153,770	\$270,815	\$117,045

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$2,000	\$2,000	\$3,035	\$1,035
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	2,000	2,000	3,035	1,035
Fund Balance Beginning of Year	37,261	37,261	37,261	0
<i>Fund Balance End of Year</i>	<u>\$39,261</u>	<u>\$39,261</u>	<u>\$40,296</u>	<u>\$1,035</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$1,000	\$1,000	\$2,585	\$1,585
Expenditures				
Current:				
Public Safety				
Other	7,700	10,700	10,580	120
<i>Net Change in Fund Balance</i>	(6,700)	(9,700)	(7,995)	1,705
Fund Balance Beginning of Year	33,597	33,597	33,597	0
Unexpended Prior Year Encumbrances	551	551	551	0
<i>Fund Balance End of Year</i>	<u>\$27,448</u>	<u>\$24,448</u>	<u>\$26,153</u>	<u>\$1,705</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$27,535	\$27,535	\$25,125	(\$2,410)
Expenditures				
Current:				
Public Safety				
Personal Services	27,322	24,747	24,349	398
Materials and Supplies	125	12	0	12
Other	33	7,473	7,440	33
<i>Total Expenditures</i>	27,480	32,232	31,789	443
<i>Net Change in Fund Balance</i>	55	(4,697)	(6,664)	(1,967)
Fund Balance Beginning of Year	7,218	7,218	7,218	0
<i>Fund Balance End of Year</i>	\$7,273	\$2,521	\$554	(\$1,967)

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$38,000	\$38,000	\$22,814	(\$15,186)
Expenditures				
Current:				
Public Safety				
Capital Outlay	40,994	40,994	40,840	154
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,994)	(2,994)	(18,026)	(15,032)
Other Financing Sources (Uses):				
Transfers In	10,000	10,000	6,494	(3,506)
<i>Net Change in Fund Balance</i>	7,006	7,006	(11,532)	(18,538)
Fund Balance Beginning of Year	28,627	28,627	28,627	0
<i>Fund Balance End of Year</i>	<u>\$35,633</u>	<u>\$35,633</u>	<u>\$17,095</u>	<u>(\$18,538)</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$22,580	\$22,580	\$1,038	(\$21,542)
Expenditures:				
Current:				
Public Safety				
Other	22,580	9,305	8,500	805
<i>Net Change in Fund Balance</i>	0	13,275	(7,462)	(20,737)
Fund Balance Beginning of Year	8,267	8,267	8,267	0
<i>Fund Balance End of Year</i>	<u>\$8,267</u>	<u>\$21,542</u>	<u>\$805</u>	<u>(\$20,737)</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$150,000	\$150,000	\$138,870	(\$11,130)
Expenditures				
Current:				
Public Safety				
Personal Services	83,827	89,377	85,111	4,266
Materials and Supplies	10,000	10,000	10,000	0
Contractual Services	40,000	80,000	58,000	22,000
Other	20,000	20,000	12,000	8,000
<i>Total Expenditures</i>	153,827	199,377	165,111	34,266
<i>Net Change in Fund Balance</i>	(3,827)	(49,377)	(26,241)	23,136
Fund Balance Beginning of Year	96,739	96,739	96,739	0
Unexpended Prior Year Expenditures	4,178	4,178	4,178	0
<i>Fund Balance End of Year</i>	\$97,090	\$51,540	\$74,676	\$23,136

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	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>	\$146	\$146	\$146	\$0

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Federal Grant Drug Court
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$31,250	\$31,250	\$0	(\$31,250)
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	31,250	31,250	0	(31,250)
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$31,250</u>	<u>\$31,250</u>	<u>\$0</u>	<u>(\$31,250)</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$190,000	\$275,002	\$275,002	\$0
Other	10,000	16,683	16,683	0
<i>Total Revenues</i>	200,000	291,685	291,685	0
Expenditures				
Current:				
Human Services				
Contract Services	200,000	331,042	331,042	0
<i>Net Change in Fund Balance</i>	0	(39,357)	(39,357)	0
Fund Balance Beginning of Year	39,938	39,938	39,938	0
Unexpended Prior Year Encumbrances	104	104	104	0
<i>Fund Balance End of Year</i>	<u>\$40,042</u>	<u>\$685</u>	<u>\$685</u>	<u>\$0</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$46,000	\$46,000	\$54,231	\$8,231
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contract Services	69,500	69,500	45,000	24,500
Other	10,500	10,500	5,498	5,002
Capital Outlay	4,000	4,000	0	4,000
<i>Total Expenditures</i>	84,000	84,000	50,498	33,502
<i>Net Change in Fund Balance</i>	(38,000)	(38,000)	3,733	41,733
Fund Balance Beginning of Year	181,285	181,285	181,285	0
Unexpended Prior Year Encumbrances	2,518	2,518	2,518	0
<i>Fund Balance End of Year</i>	\$145,803	\$145,803	\$187,536	\$41,733

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$500,000	\$500,000	\$562,415	\$62,415
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	564,874	564,874	463,052	101,822
Materials and Supplies	15,000	15,000	8,502	6,498
Other	10,500	10,500	1,848	8,652
<i>Total Expenditures</i>	<u>590,374</u>	<u>590,374</u>	<u>473,402</u>	<u>116,972</u>
<i>Net Change in Fund Balance</i>	(90,374)	(90,374)	89,013	179,387
Fund Balance Beginning of Year	1,185,584	1,185,584	1,185,584	0
Unexpended Prior Year Encumbrances	<u>1,492</u>	<u>1,492</u>	<u>1,492</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,096,702</u></u>	<u><u>\$1,096,702</u></u>	<u><u>\$1,276,089</u></u>	<u><u>\$179,387</u></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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$80,000	\$80,000	\$0	(\$80,000)
Other	0	0	68,666	68,666
<i>Total Revenues</i>	80,000	80,000	68,666	(11,334)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Capital Outlay	90,000	90,000	0	90,000
<i>Net Change in Fund Balance</i>	(10,000)	(10,000)	68,666	78,666
Fund Balance Beginning of Year	504,965	504,965	504,965	0
<i>Fund Balance End of Year</i>	<u>\$494,965</u>	<u>\$494,965</u>	<u>\$573,631</u>	<u>\$78,666</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special Assessments	\$186,038	\$186,038	\$152,354	(\$33,684)
Expenditures				
General Government	700	700	303	397
Debt Service:				
Bond Retirement				
Principal Retirement	21,160	35,160	35,157	3
Interest and Fiscal Charges	21,645	39,445	38,181	1,264
General Obligation Bonds and Local Government Loan				
Principal Retirement	110,025	110,025	110,000	25
Interest and Fiscal Charges	11,975	11,975	2,885	9,090
Mortgage Revenue Bond				
Interest and Fiscal Charges	1,600	0	0	0
<i>Total Expenditures</i>	<u>167,105</u>	<u>197,305</u>	<u>186,526</u>	<u>10,382</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	18,933	(11,267)	(34,172)	(22,905)
Other Financing Sources (Uses)				
Transfers In	144,312	144,312	112,938	(31,374)
<i>Net Change in Fund Balance</i>	163,245	133,045	78,766	(54,279)
Fund Balance Beginning of Year	<u>1,205,539</u>	<u>1,205,539</u>	<u>1,205,539</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,368,784</u>	<u>\$1,338,584</u>	<u>\$1,284,305</u>	<u>(\$54,279)</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$600,000	\$361,500	\$361,494	(\$6)
Interest	3,100	3,100	8,162	5,062
<i>Total Revenues</i>	<u>603,100</u>	<u>364,600</u>	<u>369,656</u>	<u>5,056</u>
Expenditures				
Current:				
Public Works				
Contract Services	153,100	302,888	170,097	132,791
Capital Outlay	600,000	420,383	420,383	0
<i>Total Expenditures</i>	<u>753,100</u>	<u>723,271</u>	<u>590,480</u>	<u>132,791</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(150,000)</u>	<u>(358,671)</u>	<u>(220,824)</u>	<u>137,847</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	3,549,890	3,549,890
Transfers In	155,000	199,628	7,699,628	7,500,000
<i>Total Other Financing Sources (Uses)</i>	<u>155,000</u>	<u>199,628</u>	<u>11,249,518</u>	<u>11,049,890</u>
<i>Net Change in Fund Balance</i>	<u>5,000</u>	<u>(159,043)</u>	<u>11,028,694</u>	<u>11,187,737</u>
Fund Balance Beginning of Year	720,699	720,699	720,699	0
Unexpended Prior Year Encumbrances	4,841	4,841	4,841	0
<i>Fund Balance End of Year</i>	<u><u>\$730,540</u></u>	<u><u>\$566,497</u></u>	<u><u>\$11,754,234</u></u>	<u><u>\$11,187,737</u></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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$128,000	\$128,000	\$135,875	\$7,875
Other	0	0	3,817	3,817
<i>Total Revenues</i>	<u>128,000</u>	<u>128,000</u>	<u>139,692</u>	<u>11,692</u>
Expenditures				
Current:				
General Government:				
Judicial				
Other	20,000	44,000	29,686	14,314
Capital Outlay	103,500	163,500	144,921	18,579
<i>Total Expenditures</i>	<u>123,500</u>	<u>207,500</u>	<u>174,607</u>	<u>32,893</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,500	(79,500)	(34,915)	44,585
Other Financing Sources (Uses)				
Transfers In	0	0	55,300	55,300
<i>Net Change in Fund Balance</i>	4,500	(79,500)	20,385	99,885
Fund Balance Beginning of Year	667,635	667,635	667,635	0
Unexpended Prior Year Encumbrances	103	103	103	0
<i>Fund Balance End of Year</i>	<u>\$672,238</u>	<u>\$588,238</u>	<u>\$688,123</u>	<u>\$99,885</u>

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,909,987	\$2,956,895	\$3,036,415	\$79,520
Intergovernmental	442,502	595,594	572,746	(22,848)
<i>Total Revenues</i>	<u>3,352,489</u>	<u>3,552,489</u>	<u>3,609,161</u>	<u>56,672</u>
Expenditures				
Current:				
Public Works				
Materials and Supplies	100,000	140,000	46,540	93,460
Contract Services	100,000	210,000	145,616	64,384
Capital Outlay	2,534,186	1,856,636	1,544,806	311,830
Other	0	50,000	48,625	1,375
<i>Total Expenditures</i>	<u>2,734,186</u>	<u>2,256,636</u>	<u>1,785,587</u>	<u>471,049</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	618,303	1,295,853	1,823,574	527,721
Other Financing Sources (Uses)				
Transfers Out	<u>(600,000)</u>	<u>(1,580,000)</u>	<u>(1,580,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	18,303	(284,147)	243,574	527,721
Fund Balance Beginning of Year	284,146	284,146	284,146	0
Unexpended Prior Year Encumbrances	<u>35,416</u>	<u>35,416</u>	<u>35,416</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$337,865</u>	<u>\$35,415</u>	<u>\$563,136</u>	<u>\$527,721</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$145,000	\$48,000	\$13,750	(\$34,250)
Expenditures				
Current:				
Public Works				
Contract Services	15,000	140,000	19,200	120,800
Other	20,000	19,261	0	19,261
Capital Outlay	300,000	265,000	158,100	106,900
<i>Total Expenditures</i>	335,000	424,261	177,300	246,961
<i>Net Change in Fund Balance</i>	(190,000)	(376,261)	(163,550)	212,711
Fund Balance Beginning of Year	1,222,769	1,222,769	1,222,769	0
Unexpended Prior Year Encumbrances	25,000	25,000	25,000	0
<i>Fund Balance End of Year</i>	\$1,057,769	\$871,508	\$1,084,219	\$212,711

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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$0	\$0	\$7,535	\$7,535
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	7,535	7,535
Fund Balance Beginning of Year	299,541	299,541	299,541	0
<i>Fund Balance End of Year</i>	<u>\$299,541</u>	<u>\$299,541</u>	<u>\$307,076</u>	<u>\$7,535</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$140,800	\$140,800	\$61,000	(\$79,800)
Interest	140	140	3,515	3,375
Other	10,000	10,000	0	(10,000)
<i>Total Revenues</i>	150,940	150,940	64,515	(86,425)
Expenditures				
Current:				
Public Works				
Contract Services	141,430	49,519	49,519	0
<i>Excess of Revenues Over (Under) Expenditures</i>	9,510	101,421	14,996	(86,425)
Other Financing Sources (Uses)				
Transfers Out	(2,508)	(16,949)	(15,000)	1,949
<i>Net Change in Fund Balance</i>	7,002	84,472	(4)	(84,476)
Fund Balance Beginning of Year	166,216	166,216	166,216	0
Unexpended Prior Year Encumbrances	560	560	560	0
<i>Fund Balance End of Year</i>	<u>\$173,778</u>	<u>\$251,248</u>	<u>\$166,772</u>	<u>(\$84,476)</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$125,792	\$0	\$0	\$0
Other	11,500	33,382	36,382	3,000
<i>Total Revenues</i>	137,292	33,382	36,382	3,000
Expenditures				
Current:				
Human Services				
Capital Outlay	136,000	50,526	43,898	6,628
<i>Excess of Revenues Over (Under) Expenditures</i>	1,292	(17,144)	(7,516)	9,628
Other Financing Sources (Uses)				
Transfers In	2,100	15,836	15,836	0
<i>Net Change in Fund Balance</i>	3,392	(1,308)	8,320	9,628
Fund Balance Beginning of Year	10,595	10,595	10,595	0
<i>Fund Balance End of Year</i>	<u>\$13,987</u>	<u>\$9,287</u>	<u>\$18,915</u>	<u>\$9,628</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, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	105,438	94,517	18,000	76,517
<i>Net Change in Fund Balance</i>	(105,438)	(94,517)	(18,000)	76,517
Fund Balance Beginning of Year	197,946	197,946	197,946	0
Unexpended Prior Year Encumbrances	275	275	275	0
<i>Fund Balance End of Year</i>	<u>\$92,783</u>	<u>\$103,704</u>	<u>\$180,221</u>	<u>\$76,517</u>

Statistical Section

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.

Contents	Pages(s)
Financial Trends.....	S-2 – S-11
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity.....	S-12 – S-29
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
Debt Capacity	S-30 – S-39
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S-40 – S-43
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information.....	S-44 – S-51
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.	
Miscellaneous Information.....	S-52 – S-55
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)

	2019	2018	2017	2016
Governmental Activities				
Net Investment in Capital Assets	\$176,370,458	\$178,448,773	\$176,175,511	\$174,969,097
Restricted for:				
Capital Projects	2,380,136	2,172,071	1,926,671	3,735,607
Debt Service	1,388,176	1,362,977	1,330,640	3,315,471
911 Program	10,458	354,791	30,629	51,180
Mental Health	5,535,231	4,001,834	3,653,845	3,641,941
Children's Services	5,486,184	4,230,249	3,367,584	1,965,952
Public Assistance	1,198,531	1,003,957	667,093	970,435
Developmental Disabilities	10,712,958	10,316,232	8,001,127	6,591,585
Aging	2,123,379	2,487,462	2,532,325	2,573,363
Community Development Programs	3,698,608	3,565,514	3,418,857	3,577,732
Real Estate Assessment	1,613,920	997,868	906,303	1,150,037
Legislative and Executive	728,073	824,392	824,203	854,537
Motor Vehicle License	6,065,708	4,023,138	3,376,965	3,585,666
Other Purposes	3,405,872	3,067,466	3,287,854	3,204,673
Unrestricted (Deficit)	(38,825,119)	(36,793,608)	(35,795,281)	(8,767,542)
<i>Total Governmental Activities Net Position</i>	<u>181,892,573</u>	<u>180,063,116</u>	<u>173,704,326</u>	<u>201,419,734</u>
Business-Type Activities				
Net Investment in Capital Assets	26,319,554	27,193,710	28,421,834	27,559,838
Unrestricted	2,462,772	3,508,462	3,722,170	6,546,359
<i>Total Business-Type Activities Net Position</i>	<u>28,782,326</u>	<u>30,702,172</u>	<u>32,144,004</u>	<u>34,106,197</u>
Primary Government				
Net Investment in Capital Assets	202,690,012	205,642,483	204,597,345	202,528,935
Restricted	44,347,234	38,407,951	33,324,096	35,218,179
Unrestricted (Deficit)	(36,362,347)	(33,285,146)	(32,073,111)	(2,221,183)
<i>Total Primary Government Net Position</i>	<u>\$210,674,899</u>	<u>\$210,765,288</u>	<u>\$205,848,330</u>	<u>\$235,525,931</u>

Note: Net Position is first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Note: Net Position is first impacted by the implementation of GASB Statement No. 75 beginning in 2017.

2015	2014	2013	2012	2011	2010
\$174,739,215	\$173,927,570	\$171,164,092	\$165,254,485	\$165,455,274	\$157,038,178
5,838,763	5,223,996	6,074,657	7,985,917	6,097,652	8,474,720
3,194,423	2,095,788	2,648,654	3,300,479	1,451,173	1,258,399
26,836	105,481	114,252	162,400	0	0
4,181,658	3,787,124	3,544,212	3,371,140	2,996,580	3,382,876
1,676,353	2,257,573	2,790,005	2,729,957	3,197,832	3,048,101
1,285,393	879,472	865,100	800,508	463,199	393,651
4,897,166	6,737,001	7,958,512	10,200,493	9,285,615	7,365,166
2,505,574	2,273,086	2,288,029	2,101,516	1,872,995	954,767
3,390,471	3,722,742	3,579,751	3,891,484	3,342,345	3,766,324
1,421,362	1,583,925	1,710,941	1,632,269	1,488,654	1,288,529
969,437	1,068,343	1,155,001	1,183,796	1,137,755	1,061,306
3,618,957	3,026,049	2,707,128	2,648,004	2,768,360	3,096,202
3,138,597	3,236,660	3,247,598	2,969,067	2,843,836	3,617,893
(8,994,154)	(9,526,103)	14,928,737	10,752,876	12,143,146	10,241,479
201,890,051	200,398,707	224,776,669	218,984,391	214,544,416	204,987,591
25,514,387	22,395,863	21,916,489	21,677,955	20,561,770	21,588,719
8,191,685	10,851,048	12,342,494	12,133,009	12,416,221	11,618,716
33,706,072	33,246,911	34,258,983	33,810,964	32,977,991	33,207,435
200,253,602	196,323,433	193,080,581	186,932,440	186,017,044	178,626,897
36,144,990	35,997,240	38,683,840	42,977,030	36,945,996	37,707,934
(802,469)	1,324,945	27,271,231	22,885,885	24,559,367	21,860,195
\$235,596,123	\$233,645,618	\$259,035,652	\$252,795,355	\$247,522,407	\$238,195,026

Geauga County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2019	2018	2017
Program Revenues			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$4,498,448	\$4,189,115	\$4,319,696
Judicial	1,669,456	1,685,166	1,655,804
Public Safety	2,882,391	2,776,719	2,520,699
Public Works	138,172	127,005	116,299
Health	346,032	379,816	354,069
Human Services	1,793,940	1,675,017	1,862,658
Operating Grants and Contributions	27,773,959	25,069,219	22,971,699
Capital Grants and Contributions	663,957	1,658,655	1,491,111
<i>Total Governmental Activities Program Revenues</i>	<u>39,766,355</u>	<u>37,560,712</u>	<u>35,292,035</u>
Business-Type Activities:			
Charges for Services			
Water Resources	6,450,066	6,317,795	5,985,161
Water District	995,873	974,364	971,833
Storm Water	7,885	10,325	1,865
Capital Grants and Contributions	0	448,466	0
<i>Total Business-Type Activities Program Revenues</i>	<u>7,453,824</u>	<u>7,750,950</u>	<u>6,958,859</u>
<i>Total Primary Government Program Revenues</i>	<u>47,220,179</u>	<u>45,311,662</u>	<u>42,250,894</u>
Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	16,981,635	15,407,884	15,161,798
Judicial	7,422,516	6,513,173	7,208,392
Public Safety	20,479,700	17,589,780	18,189,588
Public Works	10,514,839	7,821,794	11,436,470
Health	8,528,698	6,995,557	7,218,983
Human Services	34,053,097	33,057,209	34,011,800
Economic Development and Assistance	15,249	0	0
Interest and Fiscal Charges	22,095	27,278	41,953
<i>Total Governmental Activities Expenses</i>	<u>98,017,829</u>	<u>87,412,675</u>	<u>93,268,984</u>
Business-Type Activities:			
Water Resources	8,555,339	8,278,662	6,605,422
Water District	1,382,390	1,405,695	1,400,824
Storm Water	15,457	13,857	11,495
<i>Total Business-Type Activities Expenses</i>	<u>9,953,186</u>	<u>9,698,214</u>	<u>8,017,741</u>
<i>Total Primary Government Expenses</i>	<u>\$107,971,015</u>	<u>\$97,110,889</u>	<u>\$101,286,725</u>

2016	2015	2014	2013	2012	2011	2010
\$4,322,239	\$4,077,002	\$3,596,964	\$3,880,897	\$4,130,123	\$3,630,260	\$3,348,181
1,485,153	1,568,925	1,413,209	1,351,983	1,395,563	1,145,378	1,023,480
2,422,686	2,308,672	1,865,927	2,328,871	2,397,994	1,803,042	1,632,396
109,955	183,572	797	621,331	470,872	113,010	444,525
319,317	286,414	202,592	164,019	145,162	137,238	153,481
2,020,689	2,276,856	2,554,433	2,080,889	2,236,111	1,543,932	1,702,001
21,153,293	24,563,474	24,691,125	26,369,927	26,301,741	28,511,453	28,981,728
1,719,306	1,308,554	2,787,889	3,568,171	3,066,847	2,142,773	6,828,593
33,552,638	36,573,469	37,112,936	40,366,088	40,144,413	39,027,086	44,114,385
6,009,304	6,122,390	5,899,702	6,490,737	6,430,005	5,948,084	6,568,131
1,007,080	1,119,491	1,080,732	975,370	1,077,227	876,260	825,810
13,459	9,158	2,768	7,850	13,127	5,160	8,748
718,481	1,285,674	154,320	150,362	400,000	204,919	3,132,487
7,748,324	8,536,713	7,137,522	7,624,319	7,920,359	7,034,423	10,535,176
41,300,962	45,110,182	44,250,458	47,990,407	48,064,772	46,061,509	54,649,561
14,500,955	13,060,802	12,835,938	11,617,876	11,386,829	8,794,782	12,498,283
5,894,984	5,476,346	5,032,235	4,610,236	4,303,762	4,152,186	4,145,917
15,245,321	13,699,501	13,595,402	12,780,841	12,331,240	11,829,178	13,029,583
11,672,345	9,426,182	10,997,072	9,906,953	11,785,901	7,512,922	15,540,378
6,663,372	5,672,702	4,514,859	7,158,971	7,605,277	8,899,604	9,220,565
32,408,229	33,078,732	33,206,034	32,634,427	31,342,171	29,768,718	28,498,808
0	300,022	0	189,581	36,854	962,187	299,691
63,930	54,925	79,091	111,374	129,438	151,257	197,380
86,449,136	80,769,212	80,260,631	79,010,259	78,921,472	72,070,834	83,430,605
6,625,490	8,126,680	6,633,986	6,551,434	6,129,654	6,342,760	6,169,533
1,164,913	938,335	958,026	903,724	1,157,042	1,042,162	418,530
12,568	12,699	12,682	12,563	13,083	13,265	13,652
7,802,971	9,077,714	7,604,694	7,467,721	7,299,779	7,398,187	6,601,715
\$94,252,107	\$89,846,926	\$87,865,325	\$86,477,980	\$86,221,251	\$79,469,021	\$90,032,320

Geauga County, Ohio

Changes in Net Position (continued) Last Ten Years (accrual basis of accounting)

	2019	2018	2017
Net (Expense)/Revenue			
Governmental Activities	(\$58,251,474)	(\$49,851,963)	(\$57,976,949)
Business-Type Activities	(2,499,362)	(1,947,264)	(1,058,882)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(60,750,836)</u>	<u>(51,799,227)</u>	<u>(59,035,831)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	8,775,049	8,881,559	8,484,003
Aging	2,764,718	2,759,021	2,746,916
Children's Services Board	3,482,888	3,472,938	3,458,797
Mental Health	3,319,369	3,310,854	3,296,254
Developmental Disabilities	11,751,412	11,715,922	11,665,329
Capital Projects	3,040,015	3,023,277	2,995,461
Sales Taxes Levied for:			
General Purposes	15,644,765	14,846,749	14,573,998
911 Program	705,000	676,000	676,000
Grants and Entitlements not Restricted to Specific Programs	3,243,524	3,154,240	2,989,755
Gain on Sale of Capital Assets	2,147,993	0	0
Interest	2,323,966	1,137,062	701,824
Other	2,976,227	3,326,212	2,684,394
Transfers	(93,995)	(93,081)	(92,214)
<i>Total Governmental Activities</i>	<u>60,080,931</u>	<u>56,210,753</u>	<u>54,180,517</u>
Business-Type Activities:			
Interest	37,125	33,044	15,279
Other	448,396	379,307	426,850
Transfers	93,995	93,081	92,214
<i>Total Business-Type Activities</i>	<u>579,516</u>	<u>505,432</u>	<u>534,343</u>
<i>Total Primary Government</i>	<u>60,660,447</u>	<u>56,716,185</u>	<u>54,714,860</u>
Change in Net Position			
Governmental Activities	1,829,457	6,358,790	(3,796,432)
Business-Type Activities	(1,919,846)	(1,441,832)	(524,539)
<i>Total Primary Government Change in Net Position</i>	<u>(\$90,389)</u>	<u>\$4,916,958</u>	<u>(\$4,320,971)</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.

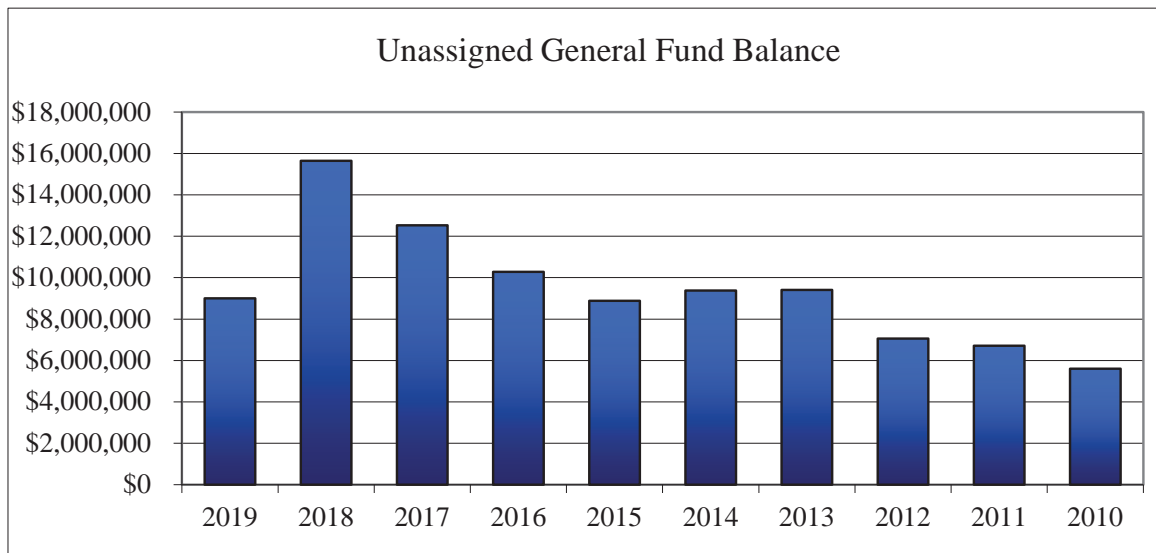
2016	2015	2014	2013	2012	2011	2010
(\$52,896,498)	(\$44,195,743)	(\$43,147,695)	(\$38,644,171)	(\$38,777,059)	(\$33,043,748)	(\$39,316,220)
(54,647)	(541,001)	(467,172)	156,598	620,580	(363,764)	3,933,461
(52,951,145)	(44,736,744)	(43,614,867)	(38,487,573)	(38,156,479)	(33,407,512)	(35,382,759)
8,182,192	7,836,572	7,668,912	7,712,864	7,459,658	7,670,224	7,617,985
2,699,231	2,607,988	2,589,526	2,581,531	2,553,638	2,667,375	1,744,757
3,405,494	1,864,230	1,812,654	1,807,074	1,787,549	1,682,611	1,684,036
3,239,077	3,141,998	3,101,181	3,088,179	3,064,370	3,200,876	3,223,733
11,472,346	8,243,533	8,081,701	8,018,438	8,907,650	7,923,814	7,939,051
2,930,629	2,837,102	2,791,203	2,760,959	2,706,108	2,713,547	2,721,818
13,859,631	13,887,260	13,965,061	12,184,734	11,303,113	10,774,951	10,726,010
676,000	613,000	675,592	600,000	600,000	643,000	579,471
2,978,488	2,854,106	2,862,479	2,814,012	2,334,978	2,441,196	2,961,133
0	0	0	0	0	0	0
455,005	458,814	385,041	247,428	541,482	690,450	937,259
2,621,579	2,161,208	2,010,985	2,638,078	2,005,060	2,237,595	2,953,712
(93,491)	(818,724)	(788,319)	(16,848)	(46,572)	(45,066)	(87,750)
52,426,181	45,687,087	45,156,016	44,436,449	43,217,034	42,600,573	43,001,215
9,493	3,197	945	1,247	2,090	1,776	2,364
351,788	178,241	148,217	273,326	163,731	87,478	199,616
93,491	818,724	788,319	16,848	46,572	45,066	87,750
454,772	1,000,162	937,481	291,421	212,393	134,320	289,730
52,880,953	46,687,249	46,093,497	44,727,870	43,429,427	42,734,893	43,290,945
(470,317)	1,491,344	2,008,321	5,792,278	4,439,975	9,556,825	3,684,995
400,125	459,161	470,309	448,019	832,973	(229,444)	4,223,191
(\$70,192)	\$1,950,505	\$2,478,630	\$6,240,297	\$5,272,948	\$9,327,381	\$7,908,186

Geauga County, Ohio

Fund Balances, Governmental Funds Last Ten Years (modified accrual basis of accounting)

	2019	2018	2017	2016
General Fund				
Nonspendable	\$497,838	\$467,547	\$421,181	\$498,460
Committed	654,618	579,661	473,473	540,305
Assigned	5,028,868	903,610	824,874	654,673
Unassigned	9,002,258	15,645,429	12,529,704	10,282,094
<i>Total General Fund</i>	<u>15,183,582</u>	<u>17,596,247</u>	<u>14,249,232</u>	<u>11,975,532</u>
All Other Governmental Funds				
Nonspendable	429,115	520,246	130,396	94,132
Restricted	35,928,596	32,296,214	27,640,419	28,447,305
Committed	13,843,357	2,813,040	2,831,120	712,407
Unassigned (Deficit)	(2,464)	(207)	(528)	295,373
<i>Total All Other Governmental Funds</i>	<u>50,198,604</u>	<u>35,629,293</u>	<u>30,601,407</u>	<u>29,549,217</u>
<i>Total Governmental Funds</i>	<u>\$65,382,186</u>	<u>\$53,225,540</u>	<u>\$44,850,639</u>	<u>\$41,524,749</u>

Note: The County implemented GASB 54 in 2010.

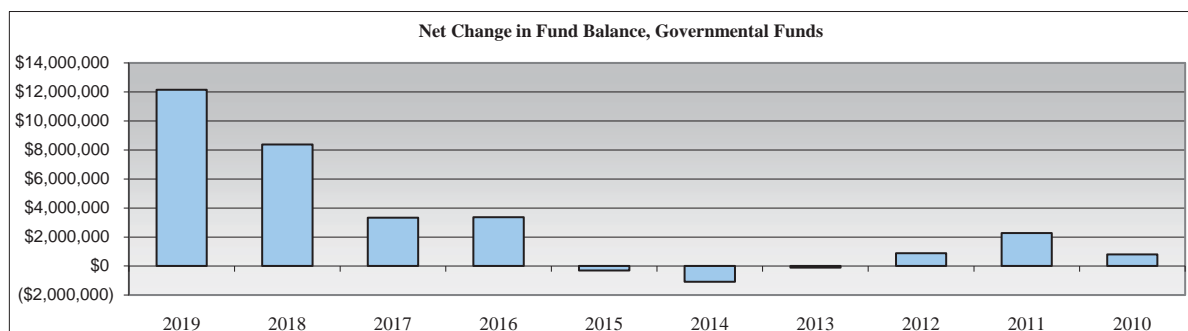


2015	2014	2013	2012	2011	2010
\$458,136	\$465,998	\$505,517	\$446,411	\$341,884	\$349,457
552,175	484,435	498,934	457,745	246,758	235,350
583,196	411,335	393,826	359,766	314,745	708,884
8,882,786	9,378,863	9,408,680	7,058,015	6,712,770	5,602,717
10,476,293	10,740,631	10,806,957	8,321,937	7,616,157	6,896,408
103,676	106,443	103,582	92,013	148,804	178,434
26,986,809	27,589,496	29,629,054	33,151,584	30,572,585	26,410,078
1,676,743	2,750,831	1,998,137	620,756	957,253	3,026,340
(1,079,015)	(2,722,778)	(2,981,752)	(2,529,204)	(513,361)	0
27,688,213	27,723,992	28,749,021	31,335,149	31,165,281	29,614,852
\$38,164,506	\$38,464,623	\$39,555,978	\$39,657,086	\$38,781,438	\$36,511,260

Geauga County, Ohio

Changes in Fund Balances, Governmental Funds Last Ten Years (Modified Accrual Basis of Accounting)

	2019	2018	2017	2016
Revenues				
Property Taxes	\$33,103,433	\$33,056,488	\$32,561,098	\$31,176,551
Sales Tax	15,835,082	15,379,875	14,951,407	14,516,159
Permissive Motor Vehicle License Tax	1,673,291	540,316	287,554	610,681
Charges for Services	10,376,717	9,550,275	9,667,375	9,535,827
Licenses and Permits	382,385	529,603	472,008	500,105
Fines and Forfeitures	252,596	402,316	357,335	348,407
Intergovernmental	27,068,851	29,167,734	25,890,174	26,223,011
Special Assessments	152,354	159,805	160,897	183,763
Interest	2,323,966	1,137,062	709,516	455,005
Rentals	272,082	296,374	276,366	237,847
Contributions/Donations	350,640	384,454	307,019	423,949
Other	2,976,227	3,326,212	2,684,394	2,621,579
Total Revenues	94,767,624	93,930,514	88,325,143	86,832,884
Expenditures				
General Government:				
Legislative and Executive	13,714,094	13,557,377	13,529,982	13,171,563
Judicial	6,101,339	5,961,832	6,043,038	5,522,243
Public Safety	16,445,811	15,568,080	15,356,711	14,144,732
Public Works	8,775,371	7,780,776	6,986,012	7,796,457
Health	7,070,841	6,465,925	6,427,091	6,610,396
Human Services	31,262,252	31,374,047	32,039,004	31,259,564
Economic Development and Assistance	15,249	0	0	0
Capital Outlay	2,518,055	4,585,577	4,342,074	4,704,067
Debt Service				
Principal Retirement	141,240	141,116	140,653	145,516
Interest and Fiscal Charges	22,621	27,802	42,474	69,655
Total Expenditures	86,066,873	85,462,532	84,907,039	83,424,193
Excess of Revenues Over (Under) Expenditures	8,700,751	8,467,982	3,418,104	3,408,691
Other Financing Sources (Uses)				
Sale of Capital Assets	3,549,890	0	0	0
Inception of Capital Lease	0	0	0	45,043
Transfers In	12,114,289	3,215,314	4,784,338	5,270,073
Transfers Out	(12,208,284)	(3,308,395)	(4,876,552)	(5,363,564)
Total Other Financing Sources (Uses)	3,455,895	(93,081)	(92,214)	(48,448)
Net Change in Fund Balances	\$12,156,646	\$8,374,901	\$3,325,890	\$3,360,243
Debt Service as a Percentage of Noncapital Expenditures	0.20%	0.21%	0.22%	0.26%



Source: Geauga County Auditor

2015	2014	2013	2012	2011	2010
\$26,519,018	\$26,066,927	\$25,970,983	\$26,679,474	\$25,804,326	\$24,622,759
14,052,049	14,189,574	12,492,364	11,706,845	11,187,156	11,054,675
717,532	600,082	414,530	442,038	449,301	880,930
9,485,138	8,663,787	9,076,831	9,474,198	7,543,608	7,101,534
362,256	295,920	349,529	222,252	188,942	218,834
467,443	450,322	444,496	503,450	430,672	430,222
27,798,157	29,010,995	30,742,027	30,431,035	33,871,780	38,082,770
342,062	340,680	361,755	374,689	382,403	601,682
458,814	385,041	247,428	541,482	690,450	937,259
253,183	223,260	194,250	201,826	209,217	240,413
443,479	272,882	513,715	269,713	236,850	270,553
2,161,208	2,010,985	2,807,335	2,005,060	2,237,595	2,953,712
83,060,339	82,510,455	83,615,243	82,852,062	83,232,300	87,395,343
12,234,111	11,878,254	10,683,651	10,530,717	10,503,362	11,267,955
5,408,992	4,986,444	4,453,567	4,197,526	4,015,061	3,998,110
13,618,369	13,297,503	12,257,195	12,254,606	11,778,850	12,767,034
6,785,694	6,141,683	7,121,179	6,352,899	6,354,081	7,431,673
5,619,531	6,453,502	7,285,762	7,562,603	8,888,432	9,191,408
32,848,388	32,424,319	32,030,525	30,499,329	29,375,321	29,087,840
300,022	0	189,581	36,854	962,187	299,691
6,011,599	7,954,087	9,115,468	10,480,559	8,493,712	11,685,708
383,739	314,356	458,614	431,945	409,255	581,322
51,287	80,588	113,538	131,507	153,255	204,500
83,261,732	83,530,736	83,709,080	82,478,545	80,933,516	86,515,241
(201,393)	(1,020,281)	(93,837)	373,517	2,298,784	880,102
0	0	0	499,429	0	0
0	7,245	9,577	49,274	16,460	0
6,936,141	6,418,485	7,084,046	4,689,620	3,756,134	5,810,870
(7,034,865)	(6,496,804)	(7,100,894)	(4,736,192)	(3,801,200)	(5,896,870)
(98,724)	(71,074)	(7,271)	502,131	(28,606)	(86,000)
(\$300,117)	(\$1,091,355)	(\$101,108)	\$875,648	\$2,270,178	\$794,102
0.55%	0.50%	0.75%	0.74%	0.82%	0.97%

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)
2019	\$2,750,968,140	\$344,340,890	\$8,843,740,086	\$0	\$0	\$122,679,610	\$139,408,648
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

- (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. 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. The last year telephone companies paid 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 rollback, and homestead exemptions before being billed.

Source: Geauga County Auditor

Direct Tax Rate							
Totals		Ratio	Real Property		Tangible Personal Property	Total Direct Tax Rate	Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)		Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU		
\$3,217,988,640	\$8,983,148,733	36%	\$12.996566	\$14.085810	\$15.600000	\$42.682376	\$13.212371
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

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (Per \$1,000 Assessed Value) Last Ten Years

	2019	2018	2017	2016
Unvoted Millage				
Operating	\$2.500000	\$2.500000	\$2.500000	\$2.500000
Bond Retirement	0.000000	0.000000	0.000000	0.000000
Total Unvoted Millage	2.500000	2.500000	2.500000	2.500000
Voted Millage - by levy				
Park District				
Residential/Agricultural Real	2.056942	2.056544	2.107640	2.106572
Commercial/Industrial and Public Utility Real	2.336546	2.343493	2.321300	2.314990
General Business and Public Utility Personal	2.700000	2.700000	2.700000	2.700000
Health District				
Residential/Agricultural Real	0.194192	0.194155	0.198979	0.198878
Commercial/Industrial and Public Utility Real	0.199407	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	0.960220	0.960032	0.983885	0.983385
Commercial/Industrial and Public Utility Real	1.372690	1.376770	1.354027	1.347560
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
2011 Children's Services - 5 years				
Residential/Agricultural Real	0.679674	0.679543	0.696427	0.696074
Commercial/Industrial and Public Utility Real	0.697924	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	3.005501	3.004920	3.079579	3.078022
Commercial/Industrial and Public Utility Real	3.290215	3.300000	3.300000	3.289997
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years				
Residential/Agricultural Real	0.485482	0.485388	0.497448	0.497196
Commercial/Industrial and Public Utility Real	0.498517	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	0.679674	0.679543	0.696427	0.696074
Commercial/Industrial and Public Utility Real	0.697924	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	0.970964	0.970776	0.994896	0.994392
Commercial/Industrial and Public Utility Real	0.997035	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	0.487972	0.487878	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.498517	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2015 Developmental Disabilities - 5 years				
Residential/Agricultural Real	0.975945	0.975756	1.000000	1.000000
Commercial/Industrial and Public Utility Real	0.997035	1.000000	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Total Voted Millage by type of Property				
Residential/Agricultural Real	10.496566	10.494535	10.755281	10.750593
Commercial/Industrial and Public Utility Real	11.585810	11.620263	11.575327	11.552547
General Business and Public Utility Personal	13.100000	13.100000	13.100000	13.100000
Total Millage by type of Property				
Residential/Agricultural Real	\$12.996566	\$12.994535	\$13.255281	\$13.250593
Commercial/Industrial and Public Utility Real	14.085810	14.120263	14.075327	14.052547
General Business and Public Utility Personal	15.600000	15.600000	15.600000	15.600000
Total Weighted Average Tax Rate	\$13.212371	\$13.205560	\$13.427180	\$13.415180

2015	2014	2013	2012	2011	2010
\$2.500000 0.000000	\$2.500000 0.000000	\$2.500000 0.000000	\$2.500000 0.000000	\$2.500000 0.000000	\$2.500000 0.000000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.830387	2.118452	2.309066	2.302694	2.200626	2.193856
1.931981	2.298753	2.673147	2.613009	2.575956	2.557525
2.000000	2.700000	3.700000	3.700000	3.700000	3.700000
0.198787	0.200000	0.200000	0.200000	0.200000	0.200000
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
0.982935	0.988930	0.986912	0.984190	0.940565	0.937670
1.339377	1.330920	1.299710	1.270470	1.252455	1.243492
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.695755	0.700000	0.700000	0.700000	0.624483	0.622562
0.700000	0.700000	0.700000	0.700000	0.648625	0.643983
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.076613	3.095380	3.089064	3.080540	2.943992	2.934937
3.270022	3.249374	3.173174	3.101788	3.057806	3.035924
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
0.496968	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.695755	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.993937	1.000000	1.000000	1.000000	1.000000	0.617388
1.000000	1.000000	1.000000	1.000000	1.000000	0.713907
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
8.971137	9.302762	9.485042	9.467424	9.109666	8.706413
9.641380	9.979047	10.246031	10.085267	9.934842	9.594831
10.900000	11.600000	12.600000	12.600000	12.600000	12.600000
\$11.471137	\$11.802762	\$11.985042	\$11.967424	\$11.609666	\$11.206413
12.141380	12.479047	12.746031	12.585267	12.434842	12.094831
13.400000	14.100000	15.100000	15.100000	15.100000	15.100000
\$11.601690	\$11.940360	\$12.148050	\$12.109160	\$11.775760	\$11.381260

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2019	2018	2017	2016
Overlapping Rates by Taxing District				
City				
Chardon City				
Residential/Agricultural Real	\$8.501998	\$8.500906	\$8.569780	\$8.565900
Commercial/Industrial and Public Utility Real	9.510036	9.496456	9.357528	9.282340
General Business and Public Utility Personal	12.000000	12.000000	12.000000	12.000000
Villages				
Aquilla Village				
Residential/Agricultural Real	13.574752	10.274547	5.193580	5.166416
Commercial/Industrial and Public Utility Real	17.567684	14.234980	9.263660	9.263660
General Business and Public Utility Personal	18.050000	14.750000	9.500000	9.500000
Burton Village				
Residential/Agricultural Real	11.136515	11.136515	11.170027	8.211301
Commercial/Industrial and Public Utility Real	11.724808	11.724808	11.702422	9.121658
General Business and Public Utility Personal	12.000000	12.000000	12.000000	9.750000
Hunting Valley Village				
Residential/Agricultural Real	8.100000	8.100000	8.100000	5.100000
Commercial/Industrial and Public Utility Real	8.100000	8.100000	8.100000	5.100000
General Business and Public Utility Personal	8.100000	8.100000	8.100000	5.100000
Middlefield Village				
Residential/Agricultural Real	5.907515	5.911261	5.118351	5.116906
Commercial/Industrial and Public Utility Real	6.261704	6.262730	5.194861	5.194722
General Business and Public Utility Personal	6.450000	6.450000	5.220000	5.220000
South Russell Village				
Residential/Agricultural Real	8.733272	8.728773	7.425367	7.423436
Commercial/Industrial and Public Utility Real	9.227615	9.277877	8.103718	8.184958
General Business and Public Utility Personal	13.450000	13.450000	11.950000	11.950000
Townships				
Auburn Township				
Residential/Agricultural Real	11.179895	11.180604	11.440451	11.439949
Commercial/Industrial and Public Utility Real	11.254860	11.178082	11.704575	11.391625
General Business and Public Utility Personal	11.500000	11.500000	11.500000	11.500000
Bainbridge Township				
Residential/Agricultural Real	17.753647	17.763614	18.278645	16.299699
Commercial/Industrial and Public Utility Real	20.346827	20.606239	20.653454	18.617291
General Business and Public Utility Personal	27.600000	27.600000	27.600000	25.600000
Burton Township				
Residential/Agricultural Real	9.790462	9.194056	9.930752	5.925414
Commercial/Industrial and Public Utility Real	10.008357	9.601938	10.393331	6.438076
General Business and Public Utility Personal	10.350000	10.350000	11.250000	7.250000

2015	2014	2013	2012	2011	2010
\$8.550612	\$8.503876	\$8.496392	\$7.488404	\$7.319916	\$7.313972
9.246276	9.199644	9.135812	8.010292	8.051156	7.999780
12.000000	12.000000	12.000000	11.000000	11.000000	11.000000
5.119136	5.105476	5.068516	3.637584	3.606336	3.589452
9.263660	9.263660	9.263660	5.500000	5.500000	5.500000
9.500000	9.500000	9.500000	5.500000	5.500000	5.500000
8.211922	8.215734	8.196890	8.191413	8.123088	8.117402
9.121658	9.111888	9.070939	9.034751	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
3.622949	3.625015	3.752453	3.483288	3.466068	3.753309
4.248460	4.221937	4.376256	3.972540	3.958916	4.536816
5.220000	5.220000	5.430000	5.000000	5.000000	6.500000
7.419355	7.412374	7.406428	7.392542	7.351263	7.342843
8.184958	8.180120	8.180120	8.180120	8.104016	8.083554
11.950000	11.950000	11.950000	11.950000	11.950000	11.950000
11.439653	9.429204	9.427259	9.423762	9.380295	7.716086
11.390938	9.362499	9.352500	9.346241	9.345814	7.960169
11.500000	9.500000	9.500000	9.500000	9.500000	11.170000
16.331468	16.371172	16.351959	16.351687	14.162120	14.106599
18.602563	18.549094	18.402897	18.045371	15.187951	15.133074
25.600000	25.600000	25.600000	25.600000	23.750000	23.750000
5.927598	5.992107	5.987461	5.256144	5.938899	5.931612
6.327659	6.336687	6.310397	5.504342	6.313082	6.310660
7.250000	7.250000	7.250000	6.350000	7.250000	7.250000

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2019	2018	2017	2016
Townships (continued)				
Chardon Township				
Residential/Agricultural Real	\$7.913142	\$7.624573	\$7.876588	\$7.875530
Commercial/Industrial and Public Utility Real	8.095404	7.846396	7.739366	7.349483
General Business and Public Utility Personal	8.200000	7.950000	7.950000	7.950000
Chester Township				
Residential/Agricultural Real	13.880708	14.256050	14.571077	12.059137
Commercial/Industrial and Public Utility Real	14.467026	15.060553	15.067112	12.578841
General Business and Public Utility Personal	18.970000	20.470000	20.470000	17.970000
Claridon Township				
Residential/Agricultural Real	9.853888	6.497983	7.507716	7.500038
Commercial/Industrial and Public Utility Real	10.027400	6.471320	7.306919	7.306937
General Business and Public Utility Personal	11.450000	6.750000	9.150000	9.150000
Hambden Township				
Residential/Agricultural Real	9.296566	9.290362	9.700866	9.702184
Commercial/Industrial and Public Utility Real	9.764949	9.764505	8.857258	8.852808
General Business and Public Utility Personal	10.350000	10.350000	10.350000	10.350000
Huntsburg Township				
Residential/Agricultural Real	8.512648	8.522983	8.510475	8.509485
Commercial/Industrial and Public Utility Real	8.223671	8.209200	7.813458	7.814951
General Business and Public Utility Personal	9.000000	9.000000	9.000000	9.000000
Middlefield Township				
Residential/Agricultural Real	9.521294	7.029201	6.166024	5.038641
Commercial/Industrial and Public Utility Real	9.600000	7.100000	6.255295	5.460890
General Business and Public Utility Personal	9.600000	7.100000	6.620000	6.620000
Montville Township				
Residential/Agricultural Real	8.376004	8.374154	7.708867	7.719657
Commercial/Industrial and Public Utility Real	8.355459	8.291002	8.009507	7.989873
General Business and Public Utility Personal	9.900000	9.900000	10.400000	10.400000
Munson Township				
Residential/Agricultural Real	10.925948	10.921801	11.322710	9.665668
Commercial/Industrial and Public Utility Real	11.994470	11.973314	12.204726	10.406768
General Business and Public Utility Personal	13.900000	13.900000	13.900000	12.250000
Newbury Township				
Residential/Agricultural Real	7.764210	7.754196	7.850994	7.835789
Commercial/Industrial and Public Utility Real	7.813006	7.813299	7.765560	7.770143
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Parkman Township				
Residential/Agricultural Real	9.648314	9.645358	9.516255	7.524374
Commercial/Industrial and Public Utility Real	10.509989	10.693116	10.463113	8.584454
General Business and Public Utility Personal	10.800000	10.800000	10.800000	8.800000

2015	2014	2013	2012	2011	2010
\$7.125573	\$7.132100	\$7.129530	\$7.124306	\$7.020688	\$7.016052
6.598999	6.601560	6.603088	6.600385	6.846200	6.970446
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
12.044118	12.045577	12.030604	12.000124	11.516321	11.490097
12.601320	12.533538	12.453882	12.385827	12.403964	12.283196
17.970000	17.970000	17.970000	17.970000	17.970000	17.970000
7.478788	7.570351	7.560475	6.504034	6.522189	6.517078
7.306160	7.309555	7.306075	6.276289	6.288572	6.228401
9.150000	9.150000	9.150000	9.400000	9.400000	9.400000
9.694380	9.747942	9.751168	9.745582	9.184185	8.468168
8.835880	8.835880	8.528726	8.534457	9.270468	8.652988
10.350000	10.350000	10.350000	10.350000	10.350000	10.800000
8.501746	8.688250	8.681251	8.676554	8.553119	8.539277
7.813577	7.879609	7.888946	7.884235	8.703187	8.703187
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
5.039298	5.137441	5.133583	4.925851	4.904915	4.900980
5.458964	5.452810	5.452810	5.202447	5.404940	5.434770
6.620000	6.620000	6.620000	6.300000	6.300000	6.300000
7.715789	7.851422	7.844975	7.826944	7.815281	7.114430
7.408124	7.408124	7.408124	7.408124	7.946943	7.946857
10.400000	10.400000	10.400000	10.400000	10.400000	10.400000
9.668096	9.691107	9.688711	9.251027	8.866716	8.848747
10.482496	10.689552	9.999259	9.662746	9.571588	9.570607
12.250000	12.250000	12.250000	12.250000	12.250000	12.250000
7.822826	7.869148	7.867044	7.651195	7.399502	7.390908
7.705622	7.705998	7.694881	7.257842	7.569241	7.536012
7.900000	7.900000	7.900000	7.900000	7.900000	7.900000
7.523192	7.063476	7.059925	7.049932	6.955738	6.959332
8.593079	8.100656	8.100656	8.097424	7.931128	7.931128
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

	2019	2018	2017	2016
Townships (continued)				
Russell Township				
Residential/Agricultural Real	\$20.667679	\$20.646459	\$20.633693	\$17.469985
Commercial/Industrial and Public Utility Real	23.137787	23.326895	23.339949	20.189949
General Business and Public Utility Personal	27.100000	27.100000	27.100000	23.950000
Thompson Township				
Residential/Agricultural Real	10.184952	10.181542	9.996905	10.020228
Commercial/Industrial and Public Utility Real	10.815233	10.797531	10.182908	10.461204
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	9.395696	9.388216	9.187959	9.195043
Commercial/Industrial and Public Utility Real	8.961423	8.966792	8.286475	8.286475
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Special Districts				
Geauga County Library District				
Residential/Agricultural Real	2.440096	2.439718	1.993020	1.992104
Commercial/Industrial and Public Utility Real	2.493626	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.500000	2.000000	2.000000	2.000000
Burton Public Library District				
Residential/Agricultural Real	1.674170	1.673843	1.656984	1.655386
Commercial/Industrial and Public Utility Real	1.698782	1.700000	1.697310	1.700000
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
West Geauga Recreation District				
Residential/Agricultural Real	0.096561	0.096526	0.099039	0.098858
Commercial/Industrial and Public Utility Real	0.117321	0.118973	0.118825	0.118824
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	3.703442	3.708048	3.713421	2.712603
Commercial/Industrial and Public Utility Real	3.800000	3.800000	3.800000	2.800000
General Business and Public Utility Personal	3.800000	3.800000	3.800000	2.800000
Joint Vocational Schools				
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

2015	2014	2013	2012	2011	2010
\$17.458352	\$17.451353	\$15.163870	\$15.130050	\$14.608385	\$13.875555
20.189949	20.189949	18.219759	18.188828	17.668029	16.741090
23.950000	23.950000	22.850000	22.850000	22.850000	22.850000
10.009972	10.285194	10.269897	9.653227	9.702049	9.697450
10.355022	10.323303	10.323303	10.379241	10.200231	10.200231
12.500000	12.500000	12.500000	12.500000	12.500000	12.500000
8.059645	8.337569	8.336343	8.317212	9.391836	9.372200
7.246720	7.239502	7.239502	7.239178	8.427143	9.397598
11.000000	11.000000	11.000000	11.000000	12.500000	12.500000
1.991342	2.000000	2.000000	2.000000	2.000000	1.000000
2.000000	2.000000	2.000000	2.000000	2.000000	1.000000
2.000000	2.000000	2.000000	2.000000	2.000000	1.000000
1.652821	1.200000	1.200000	1.200000	1.198008	1.195624
1.700000	1.176218	1.170956	1.169313	1.200000	1.198868
1.700000	1.200000	1.200000	1.200000	1.200000	1.200000
0.098686	0.098639	0.098402	0.098011	0.091684	0.913700
0.119065	0.118338	0.117395	0.116598	0.115007	0.113241
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
2.724201	1.590254	1.585329	1.578194	1.543152	1.540568
2.800000	2.222418	2.193783	2.117116	2.146650	2.130962
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

	2019	2018	2017	2016
Joint Vocational Schools (continued)				
Ashtabula Joint Vocational School District				
Residential/Agricultural Real	\$0.000000	\$0.000000	\$0.000000	\$2.432377
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	2.751389
General Business and Public Utility Personal	0.000000	0.000000	0.000000	4.110000
Schools				
Berkshire Local School District				
Residential/Agricultural Real	24.909235	21.252095	21.024473	21.029561
Commercial/Industrial and Public Utility Real	27.341933	23.665125	22.462937	22.690665
General Business and Public Utility Personal	55.950000	52.300000	52.300000	52.300000
Cardinal Local School District				
Residential/Agricultural Real	31.059541	31.069544	25.367146	25.399657
Commercial/Industrial and Public Utility Real	39.268053	39.200220	33.352194	33.401981
General Business and Public Utility Personal	60.620000	60.610000	55.060000	55.090000
Chardon Local School District				
Residential/Agricultural Real	40.631876	36.717483	38.167868	38.145606
Commercial/Industrial and Public Utility Real	50.756615	46.766302	45.884526	45.406402
General Business and Public Utility Personal	80.680000	76.780000	76.780000	76.780000
Ledgemont Local School District				
Residential/Agricultural Real	0.000000	0.000000	0.000000	20.021980
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	25.070136
General Business and Public Utility Personal	0.000000	0.000000	0.000000	51.200000
Newbury Local School District				
Residential/Agricultural Real	43.831171	43.963992	44.660713	44.634301
Commercial/Industrial and Public Utility Real	45.557069	45.728224	45.467771	45.515708
General Business and Public Utility Personal	73.630000	73.800000	74.140000	74.170000
Kenston Local School District				
Residential/Agricultural Real	42.232278	42.251518	43.624141	43.699455
Commercial/Industrial and Public Utility Real	51.953506	52.441459	53.082365	52.943110
General Business and Public Utility Personal	90.330000	90.330000	90.590000	90.640000
West Geauga Local School District				
Residential/Agricultural Real	31.083815	31.207486	34.684364	34.721441
Commercial/Industrial and Public Utility Real	31.894209	32.282731	35.274126	35.343794
General Business and Public Utility Personal	52.330000	52.460000	55.480000	55.550000
Overlapping Districts				
Kirtland Public Library				
Residential/Agricultural Real	0.922520	0.997158	0.996608	0.992462
Commercial/Industrial and Public Utility Real	0.958233	0.998513	0.981680	0.969225
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2015	2014	2013	2012	2011	2010
\$2.423554	\$2.451821	\$2.453381	\$2.443098	\$2.304526	\$2.128948
2.718105	2.521019	2.508857	2.507312	2.343204	2.198091
4.110000	4.110000	4.110000	4.110000	4.110000	4.110000
21.004655	21.255556	21.230674	21.195996	21.053163	21.202090
22.391236	22.385354	22.305339	22.280363	22.746943	22.708789
52.300000	52.300000	52.300000	52.300000	52.300000	52.300000
24.711779	25.342490	25.561321	26.259801	25.889333	25.724677
32.511972	32.301933	32.358800	32.497669	32.652139	32.422007
54.370000	54.390000	54.630000	55.360000	55.270000	55.140000
38.117639	38.165655	32.243749	32.178148	30.825294	30.743357
45.318439	45.285240	37.665642	37.100415	37.790378	37.591249
76.780000	76.780000	70.880000	70.880000	70.880000	70.880000
20.000032	20.124350	20.088457	20.017450	20.043876	20.002320
23.917128	23.869311	23.869311	24.548987	24.858720	24.858563
51.200000	51.200000	51.200000	51.200000	51.200000	51.200000
44.856190	37.177968	37.150755	37.113904	34.948858	34.855421
45.395400	37.546846	37.479431	36.692001	37.360705	37.099892
74.440000	66.590000	66.590000	66.590000	65.990000	65.950000
39.542044	39.700274	39.470663	39.642168	38.231344	38.308769
48.694993	48.604715	47.980521	47.127299	43.651740	43.636268
86.430000	86.650000	86.480000	86.690000	86.270000	86.460000
34.740233	34.831738	34.788633	34.857478	33.687247	32.490305
35.437082	35.423363	35.275697	35.290919	35.021965	33.605574
55.600000	55.700000	55.700000	55.840000	55.820000	54.680000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.980815	1.000000	1.000000	1.000000	1.000000	0.998935
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

	2019	2018	2017	2016
Overlapping Districts (continued)				
Mentor Public Library				
Residential/Agricultural Real	\$1.752682	\$1.934720	\$1.935270	\$1.936608
Commercial/Industrial and Public Utility Real	1.833506	1.961086	1.953732	1.969852
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Lake County Financing District				
Residential/Agricultural Real	2.277720	2.459109	2.462294	2.460887
Commercial/Industrial and Public Utility Real	4.900000	4.881742	4.900000	4.882977
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.				
Residential/Agricultural Real	59.382479	61.573307	53.245970	53.312697
Commercial/Industrial and Public Utility Real	69.498342	70.284880	62.673792	62.945313
General Business and Public Utility Personal	124.100000	124.100000	115.200000	115.300000
Riverside L.S.D.				
Residential/Agricultural Real	34.244125	36.604536	32.075521	29.338821
Commercial/Industrial and Public Utility Real	34.235693	35.536306	31.229786	28.086499
General Business and Public Utility Personal	60.450000	60.880000	56.310000	53.780000
Kirtland L.S.D.				
Residential/Agricultural Real	40.370249	43.239051	43.408527	43.069124
Commercial/Industrial and Public Utility Real	40.482851	42.669906	42.843513	42.046685
General Business and Public Utility Personal	75.960000	77.400000	77.580000	77.320000
Madison L.S.D.				
Residential/Agricultural Real	32.058799	34.435646	29.492232	29.338056
Commercial/Industrial and Public Utility Real	34.477688	39.709443	31.960773	31.831931
General Business and Public Utility Personal	60.530000	61.190000	56.180000	56.070000
Mentor E.V.S.D.				
Residential/Agricultural Real	38.151225	41.565429	41.533453	36.703022
Commercial/Industrial and Public Utility Real	48.209245	51.443946	51.260691	46.724630
General Business and Public Utility Personal	81.300000	82.050000	82.010000	77.160000

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 rates 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

2015	2014	2013	2012	2011	2010
\$2.000000	\$2.000000	\$2.000000	\$1.100000	\$1.100000	\$1.100000
1.989426	1.990620	2.000000	1.100000	1.100000	1.095252
2.000000	2.000000	2.000000	1.100000	1.100000	1.100000
2.485353	2.482501	2.474769	2.260796	2.259228	2.256499
4.900000	4.900000	4.900000	4.615461	4.294874	4.256826
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
54.238980	54.448358	54.265225	47.570771	47.326488	48.224517
62.782115	61.837696	61.665321	54.097548	53.604115	54.466875
115.300000	115.600000	115.600000	107.700000	107.700000	108.600000
30.615944	30.634166	30.612489	28.535483	28.412548	28.398127
29.174734	29.290254	29.440073	26.671163	26.408130	26.431678
54.710000	54.740000	54.750000	54.290000	54.170000	54.180000
44.013424	44.288266	44.433242	36.282014	36.409741	36.559240
43.061628	43.727434	43.676079	35.137546	35.255286	35.351497
78.120000	78.440000	78.690000	72.060000	72.200000	72.380000
31.123008	31.292358	31.730023	25.955411	25.919959	26.067887
33.191089	33.204563	33.601318	25.870418	24.460979	24.633493
57.850000	58.050000	58.580000	54.040000	54.020000	54.190000
37.730373	37.794795	38.058132	35.204304	35.846321	35.849491
47.317156	47.550840	47.876741	42.488241	42.976475	42.306150
77.420000	77.490000	77.800000	76.960000	77.610000	77.640000

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
2019	\$35,137,334	\$34,346,689	98%	\$679,907	\$35,026,596
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

- (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%	\$1,933,545	5.5%
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

Geauga County, Ohio

Principal Real Property Taxpayers 2019 and 2010

Taxpayer	2019	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
South Franklin Circle	\$14,492,710	0.47%
Marketplace Associates 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	0.12
Geauga Lake LLC	3,601,840	0.12
V&V Lakeshore Ltd	3,434,350	0.11
R W Sidley, Incorporated	3,370,910	0.10
Totals	\$59,958,780	1.94%
Total Real Property Assessed Valuation	\$3,095,309,030	
Taxpayer	2010	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping	\$14,014,720	0.47%
WalMart Real Estate	\$6,691,170	0.22
Cedar Fair LP (Geauga Lake & Wildwater Kingdom)	5,129,260	0.17
KraftMaid Cabinetry, Incorporated	4,931,960	0.16
HD Development of Maryland	4,281,980	0.14
V&V Lakeshore, Ltd	4,031,740	0.13
Great Lakes Cheese Co. Inc.	4,016,460	0.13
Johnsonite, Incorporated	3,523,110	0.12
Heather Hill, Incorporated	3,327,730	0.12
Petronzio Management	3,288,580	0.11
Totals	\$53,236,710	1.77%
Total Real Property Assessed Valuation	\$3,004,731,710	

Source: Geauga County Auditor

Geauga County, Ohio*Principal Public Utility Property Taxpayers
2019 and 2010*

Taxpayer	2019	
	Public Utility Assessed Valuation	Percentage of Public Utility Assessed Valuation
Cleveland Electric Illuminating	\$68,955,980	56.21%
American Transmission Systems	32,994,790	26.90
Orwell Trumbull Pipeline Co. LLC	9,551,150	7.79
East Ohio Gas	7,042,930	5.74
Ohio Edison Co. / First Energy	2,046,260	1.66
Totals	\$120,591,110	98.30%
Total Public Utility Assessed Valuation	\$122,679,610	

Taxpayer	2010	
	Public Utility Assessed Valuation	Percentage of Public Utility Assessed Valuation
Cleveland Electric Illuminating	\$56,056,880	87.30%
American Transmission Systems	6,598,090	10.28
Totals	\$62,654,970	97.58%
Total Public Utility Assessed Valuation	\$64,208,980	

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>
2019	93,649	\$8,983,148,733	\$0	0.0000%	\$0.00
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

(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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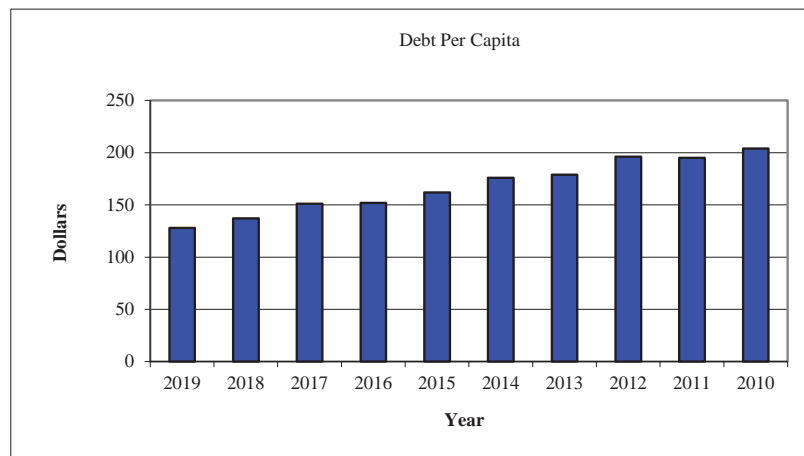
Geauga County, Ohio

Ratio of Outstanding Debt to Total Personal Income and Debt per Capita Last Ten Years

Year	Governmental Activities			
	General Obligation Bonds	Special Assessment Bonds	Local Government Innovation Loan	Capital Leases
2019	\$0	\$355,445	\$161,203	\$19,303
2018	65,000	377,300	206,203	28,688
2017	130,000	398,456	251,203	38,648
2016	195,000	418,949	296,203	48,808
2015	260,000	438,811	341,203	19,419
2014	325,000	683,074	397,453	37,645
2013	390,000	911,768	0	51,062
2012	455,000	1,284,922	0	61,945
2011	520,000	1,637,562	0	26,976
2010	585,000	1,974,714	0	17,619

(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			
\$7,540,877	\$3,431,700	\$508,159	\$12,016,687	0.18%	\$128
8,134,554	3,503,500	577,880	12,893,125	0.21	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



Geauga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt December 31, 2019

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
The County			
Special Assessment Bonds	\$355,445	100.00	355,445
Local Government Innovation Loan	161,203	100.00	161,203
Capital Leases	19,303	100.00	19,303
	<u>535,951</u>		<u>535,951</u>
<i>Total County</i>			
	<u>535,951</u>		<u>535,951</u>
Overlapping			
All Cities wholly within County	4,375,000	100.00	4,375,000
All Townships wholly within County	640,000	100.00	640,000
All School Districts (S.D.) wholly within County	59,816,351	100.00	59,816,351
Geauga County Public Library	23,130,000	100.00	23,130,000
Cardinal Local S.D.	1,475,000	98.76	1,456,710
Chagrin Falls Exempted Village Local S.D.	36,775,000	35.37	13,007,318
Kirtland Local S.D.	10,299,992	0.70	72,100
Madison Local S.D.	20,601,853	0.36	74,167
Riverside Local S.D.	38,313,444	0.39	149,422
Auburn Career Center JVSD	4,455,000	49.03	2,184,287
	<u>199,881,640</u>		<u>104,905,355</u>
<i>Total Overlapping</i>			
	<u>199,881,640</u>		<u>104,905,355</u>
Total Applicable to Geauga County	<u>\$200,417,591</u>		<u>\$105,441,306</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 2018 tax year, 2019 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			Coverage
				Principal	Interest	Total	
2019	\$6,836,323	\$6,745,248	\$91,075	\$1,363,316	\$304,447	\$1,667,763	0.05
2018	7,065,268	5,148,726	1,916,542	1,326,769	330,652	1,657,421	1.16
2017	6,742,808	4,568,073	2,174,735	1,261,705	350,245	1,611,950	1.35
2016	7,013,214	4,808,672	2,204,542	1,755,822	336,395	2,092,217	1.05
2015	8,769,178	6,361,726	2,407,452	1,184,369	387,641	1,572,010	1.53
2014	7,247,626	4,849,276	2,398,350	1,970,061	437,375	2,407,436	1.00
2013	6,859,879	4,841,859	2,018,020	989,680	457,529	1,447,209	1.39
2012	6,675,826	4,380,147	2,295,679	1,048,780	474,592	1,523,372	1.51
2011	5,990,785	4,567,462	1,423,323	994,992	486,993	1,481,985	0.96
2010	6,709,767	4,337,010	2,372,757	856,260	442,291	1,298,551	1.83

(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

	2019		2018	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$3,217,988,640</u>	<u>\$3,217,988,640</u>	<u>\$3,181,006,840</u>	<u>\$3,181,006,840</u>
Debt Limitation	\$78,949,716	\$32,179,886	\$78,025,171	\$31,810,068
Total Outstanding Debt:				
Bonds:				
General Obligation	0	0	65,000	65,000
Special Assessments	355,445	355,445	377,300	377,300
Revenue	3,431,700	3,431,700	3,503,500	3,503,500
OWDA Loans	7,540,877	7,540,877	8,134,554	8,134,554
OPWC Loans	508,159	508,159	577,880	577,880
Notes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>11,836,181</u>	<u>11,836,181</u>	<u>12,658,234</u>	<u>12,658,234</u>
Exemptions:				
Self-supporting Debt	7,540,877	7,540,877	8,134,554	8,134,554
Special Assessments	355,445	355,445	377,300	377,300
OPWC Loans	508,159	508,159	577,880	577,880
Debt Service Fund Balance	<u>1,284,305</u>	<u>1,284,305</u>	<u>1,173,792</u>	<u>1,173,792</u>
Total	<u>9,688,786</u>	<u>9,688,786</u>	<u>10,263,526</u>	<u>10,263,526</u>
Net Debt	<u>2,147,395</u>	<u>2,147,395</u>	<u>2,394,708</u>	<u>2,394,708</u>
Total Legal Debt Margin	<u>\$76,802,321</u>	<u>\$30,032,491</u>	<u>\$75,630,463</u>	<u>\$29,415,360</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>97.28%</u>		<u>96.93%</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		<u>72,949,716</u>		<u>72,025,171</u>
		<u>\$78,949,716</u>		<u>\$78,025,171</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2017		2016		2015	
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>\$3,094,177,630</u>	<u>\$3,094,177,630</u>	<u>\$3,069,479,330</u>	<u>\$3,069,479,330</u>	<u>\$3,046,411,200</u>	<u>\$3,046,411,200</u>
\$75,854,441	\$30,941,776	\$75,236,983	\$30,694,793	\$74,660,280	\$30,464,112
130,000	130,000	195,000	195,000	260,000	260,000
398,456	398,456	418,949	418,949	438,811	438,811
3,569,500	3,569,500	3,632,900	3,632,900	4,245,500	4,245,500
9,132,656	9,132,656	8,985,990	8,985,990	9,108,661	9,108,661
647,599	647,599	717,317	717,317	787,036	787,036
0	0	2,000,000	2,000,000	3,300,000	3,300,000
<u>13,878,211</u>	<u>13,878,211</u>	<u>15,950,156</u>	<u>15,950,156</u>	<u>18,140,008</u>	<u>18,140,008</u>
9,132,656	9,132,656	8,985,990	8,985,990	9,108,661	9,108,661
398,456	398,456	418,949	418,949	438,811	438,811
647,599	647,599	717,317	717,317	787,036	787,036
<u>1,057,600</u>	<u>1,057,600</u>	<u>2,958,689</u>	<u>2,958,689</u>	<u>2,737,318</u>	<u>2,737,318</u>
<u>11,236,311</u>	<u>11,236,311</u>	<u>13,080,945</u>	<u>13,080,945</u>	<u>13,071,826</u>	<u>13,071,826</u>
<u>2,641,900</u>	<u>2,641,900</u>	<u>2,869,211</u>	<u>2,869,211</u>	<u>5,068,182</u>	<u>5,068,182</u>
<u>\$73,212,541</u>	<u>\$28,299,876</u>	<u>\$72,367,772</u>	<u>\$27,825,582</u>	<u>\$69,592,098</u>	<u>\$25,395,930</u>
<u>96.52%</u>		<u>96.19%</u>		<u>93.21%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	69,854,441		69,236,983		68,660,280
	<u>\$75,854,441</u>		<u>\$75,236,983</u>		<u>\$74,660,280</u>

(continued)

Geauga County, Ohio

Computation of Legal Debt Margin (continued) Last Ten Years

	2014		2013	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$3,003,612,910</u>	<u>\$3,003,612,910</u>	<u>\$2,988,956,700</u>	<u>\$2,988,956,700</u>
Debt Limitation	\$73,590,323	\$30,036,129	\$73,223,918	\$29,889,567
Total Outstanding Debt:				
Bonds:				
General Obligation	325,000	325,000	390,000	390,000
Special Assessments	683,074	683,074	911,768	911,768
Revenue	4,104,301	4,104,301	3,354,000	3,354,000
OWDA Loans	10,152,811	10,152,811	11,198,153	11,198,153
OPWC Loans	856,755	856,755	926,474	926,474
Notes	<u>3,000,000</u>	<u>3,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>
Total	<u>19,121,941</u>	<u>19,121,941</u>	<u>20,780,395</u>	<u>20,780,395</u>
Exemptions:				
Self-supporting Debt	10,152,811	10,152,811	11,198,153	11,198,153
Special Assessments	683,074	683,074	911,768	911,768
OPWC Loans	856,755	856,755	926,474	926,474
Debt Service Fund Balance	<u>1,670,667</u>	<u>1,670,667</u>	<u>2,128,478</u>	<u>2,128,478</u>
Total	<u>13,363,307</u>	<u>13,363,307</u>	<u>15,164,873</u>	<u>15,164,873</u>
Net Debt	<u>5,758,634</u>	<u>5,758,634</u>	<u>5,615,522</u>	<u>5,615,522</u>
Total Legal Debt Margin	<u>\$67,831,689</u>	<u>\$24,277,495</u>	<u>\$67,608,396</u>	<u>\$24,274,045</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>92.17%</u>		<u>92.33%</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		<u>67,590,323</u>		<u>67,223,918</u>
		<u>\$73,590,323</u>		<u>\$73,223,918</u>
(2) The Debt Limitation equals 1% of assessed value.				

(continued)

Source: Geauga County Auditor

2012		2011		2010	
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>\$2,982,830,720</u>	<u>\$2,982,830,720</u>	<u>\$3,093,577,320</u>	<u>\$3,093,577,320</u>	<u>\$3,068,940,690</u>	<u>\$3,068,940,690</u>
\$73,070,768	\$29,828,307	\$75,839,433	\$30,935,773	\$75,223,517	\$30,689,407
455,000	455,000	520,000	520,000	585,000	585,000
1,284,922	1,284,922	1,637,562	1,637,562	1,974,714	1,974,714
3,403,000	3,403,000	3,446,000	3,446,000	3,484,000	3,484,000
12,069,114	12,069,114	11,824,536	11,824,536	12,726,809	12,726,809
996,193	996,193	750,912	750,912	236,251	236,251
<u>5,500,000</u>	<u>5,500,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,680,000</u>	<u>2,680,000</u>
<u>23,708,229</u>	<u>23,708,229</u>	<u>20,179,010</u>	<u>20,179,010</u>	<u>21,686,774</u>	<u>21,686,774</u>
12,069,114	12,069,114	11,824,536	11,824,536	12,726,809	12,726,809
1,284,922	1,284,922	1,637,562	1,637,562	1,974,714	1,974,714
996,193	996,193	750,912	750,912	236,251	236,251
<u>3,159,470</u>	<u>3,159,470</u>	<u>1,651,229</u>	<u>1,651,229</u>	<u>1,512,700</u>	<u>1,512,700</u>
<u>17,509,699</u>	<u>17,509,699</u>	<u>15,864,239</u>	<u>15,864,239</u>	<u>16,450,474</u>	<u>16,450,474</u>
<u>6,198,530</u>	<u>6,198,530</u>	<u>4,314,771</u>	<u>4,314,771</u>	<u>5,236,300</u>	<u>5,236,300</u>
<u>\$66,872,238</u>	<u>\$23,629,777</u>	<u>\$71,524,662</u>	<u>\$26,621,002</u>	<u>\$69,987,217</u>	<u>\$25,453,107</u>
<u>91.52%</u>		<u>94.31%</u>		<u>93.04%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>67,070,768</u>		<u>69,839,433</u>		<u>69,223,517</u>
	<u>\$73,070,768</u>		<u>\$75,839,433</u>		<u>\$75,223,517</u>

Geauga County, Ohio

Demographic Statistics Last Ten Years

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita	Total Public School Enrollment
2019	93,649	\$6,500,257,000	\$69,411	9,925
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

(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
229.5	3.5	4.1	3.7
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

Geauga County, Ohio

Ten Largest Employers 2019 and 2010

2019				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
University Hospital Health Systems	Hospital/Health Care	1930	1,606	3.26%
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,339	2.72
WalMart	(a) Retailer	1962*	816	1.66
Geauga County	Government	1806	809	1.64
Great Lakes Cheese	Cheese Packager	1958	703	1.42
Kenston Local School District	School District	---	626	1.27
Chardon Local School District	(b) School District	---	587	1.19
The HC Companies (Dillen Products/Myers)	Manufacturer	2008	543	1.10
Giant Eagle	(a) Retailer	1931*	496	1.00
West Geauga Local School District	(b) School District	---	419	0.85
Total			7,944	16.11%
Total County Civilian Workforce			49,300	

2010				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc.	Manufacturer	1969	1,333	2.63%
University Hospital (Geauga Hospital)	Hospital/Health Care	1930	1,169	2.31
Geauga County	Government	1806	1,070	2.12
WalMart	(a) Retailer	1962*	832	1.65
Giant Eagle	(a) Retailer	1931*	665	1.31
Dillen Products	Manufacturer	1985	650	1.29
Great Lakes Cheese	Cheese Packager	1958	578	1.14
Kenston Local School District	School District	---	492	0.97
Chardon Local School District	School District	---	375	0.74
West Geauga Local School District	School District	---	280	0.55
Total			7,444	14.71%
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)
2019 (2)	\$21,743,080	\$8,823,290	\$30,566,370	\$2,695,660,000	\$2,772,781,000	\$353,972,760	\$270,590,290
2018	22,593,570	4,379,870	26,973,440	2,450,788,000	2,750,968,140	344,349,890	268,663,450
2017	21,011,480	2,193,620	23,205,100	2,356,561,000	2,731,325,410	338,065,800	264,574,680
2016	18,684,680	4,689,970	23,374,650	2,251,738,000	2,646,410,590	339,742,680	256,398,260
2015	17,019,950	1,908,360	18,928,310	2,170,148,000	2,632,099,660	337,581,590	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

(1) Represents assessed value to the extent construction was completed at the tax lien date.

(2) Represents the 2019 tax year 2020 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

	2019	2018	2017	2016
<i>Government Activities</i>				
Legislative and Executive				
General	100	99	86	96
Real Estate Assessment	13	18	16	15
Delinquent Tax Collector	7	7	8	8
Community Development Admin.	3	2	4	4
Judicial				
General	59	60	64	68
Law Library	1	1	1	1
Common Pleas Mediation	3	0	0	2
Certificate of Title	7	8	9	9
CASA	3	4	5	4
Intensive Supervision	2	1	1	1
Care and Custody	6	2	3	2
Court Technology	2	2	2	2
Pre-sentence Investigation Reporting	1	1	1	1
Public Safety				
General	139	141	147	136
911 Program	8	7	7	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	0
Miscellaneous	6	6	5	6
Public Works				
General	3	0	0	0
Motor Vehicle and Gas Tax	59	56	55	49
Human Services				
General	10	10	10	9
Developmental Disabilities	74	103	111	119
Child Support Enforcement	11	10	11	12
Transportation Administration	26	27	29	29
Aging	39	37	36	35
County Home	0	0	14	16
Public Assistance	70	69	74	72
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	6	5	5	4
<i>Business-Type Activities</i>				
Water Resources	36	32	34	34
Water District	3	3	3	3
Storm Water	1	1	1	1
<i>Agencies</i>	<u>102</u>	<u>97</u>	<u>99</u>	<u>107</u>
<i>TOTALS</i>	<u>809</u>	<u>818</u>	<u>850</u>	<u>862</u>

All employees (full and part-time) are counted at 1.0 as of December 31.

Source: Geauga County Payroll

2015	2014	2013	2012	2011	2010
101	107	115	122	100	98
17	21	23	16	19	21
10	11	25	12	9	10
4	4	3	4	4	4
69	70	75	60	61	66
1	1	1	1	1	1
4	3	3	3	2	1
8	9	9	8	8	8
4	5	3	4	4	4
2	2	3	3	2	2
3	1	4	5	5	4
2	2	2	1	2	2
1	1	1	1	1	2
136	170	169	155	157	167
8	11	8	9	9	9
3	2	2	2	2	2
0	0	0	0	0	0
1	1	1	1	1	1
0	0	0	0	0	1
2	2	2	2	2	2
7	10	9	10	7	7
0	3	4	3	3	3
49	53	58	60	59	58
6	9	8	8	8	8
130	140	174	205	246	275
13	14	13	11	13	13
25	28	26	27	25	29
33	34	35	33	33	32
13	15	15	18	18	17
65	67	70	69	71	72
5	5	5	5	5	5
4	4	4	4	4	4
36	38	35	34	33	34
1	3	1	2	2	3
1	1	1	1	1	1
111	114	117	107	104	106
875	961	1,024	1,006	1,021	1,072

Geauga County, Ohio

Capital Asset Statistics by Function/Program Last Ten Years

	2019	2018	2017	2016
Government Activities				
General Government				
Legislative and Executive				
Auditor's Vehicles	2	2	2	2
Commissioner's Vehicles	1	1	1	1
Prosecutor's Vehicles	1	2	2	1
Maintenance Vehicles	12	10	10	9
Commissioner Owned Buildings	43	45	45	45
Square footage of County Administration Buildings	108,848	108,848	108,848	108,848
Judicial				
Juvenile Court Vehicles	0	0	0	1
Care and Custody Vehicles	0	0	0	0
Square footage of County Administration Buildings	19,835	19,835	19,835	19,835
Public Safety				
Building Department Vehicles	4	5	4	4
Coroner's Vehicles	1	1	1	1
Sheriff's Vehicles	82	84	78	80
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	57	56	54
Square footage of County Engineer's facilities	68,616	68,616	68,616	68,616
Human Services				
Veterans Service's Vehicles	1	1	1	1
Developmental Disabilities Vehicles	9	9	12	13
Square footage of GCBDD Facilities	119,991	119,991	119,991	119,991
Children's Services Levy Vehicles	2	3	3	3
Child Support Enforcement Vehicles	2	2	2	2
Transportation Administration Vehicles	21	19	19	19
Square footage of Transportation Facility	18,630	18,630	18,630	18,630
Aging Department Vehicles	14	16	12	11
Square footage of Senior Center	0	26,358	26,358	26,358
County Home Vehicles	0	0	1	1
Square footage of County Home	16,770	16,770	16,770	16,770
Public Assistance Vehicles	10	8	7	6
Square footage of JFS Administration Building	18,486	18,486	18,486	18,486
Health Services				
Dog and Kennel Vehicles	2	2	2	2
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

2015	2014	2013	2012	2011	2010
2	2	2	2	2	2
1	1	1	1	1	1
1	0	1	1	1	1
8	7	7	6	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	1	0	1	1	1
78	79	83	75	82	75
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	187	188	188	186	186
235.7	235.6	234.8	234.8	227.6	227.6
49	49	49	54	53	52
64,616	64,616	64,616	64,616	64,616	64,616
1	1	1	1	1	1
27	25	29	27	27	26
119,991	119,991	119,991	119,991	119,991	119,991
4	3	3	5	5	4
2	2	1	1	1	1
20	24	26	21	21	23
18,630	18,630	18,630	18,630	18,630	18,630
10	12	10	9	7	5
26,358	26,358	26,358	26,358	26,358	26,358
0	0	0	2	2	1
16,770	16,770	16,770	16,770	16,770	16,770
6	8	8	5	5	6
18,486	18,486	18,486	18,486	18,486	18,486
1	3	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	9,654	9,354	9,354	9,354
8,972	8,972	0	0	0	0

(continued)

Geauga County, Ohio

Capital Asset Statistics by Function/Program (continued) *Last Ten Years*

	2019	2018	2017	2016
<i>Business-Type Activities</i>				
Water Resources Vehicles	39	40	39	37
Water Resources Owned Buildings	0	0	0	1
Number of Wastewater Facilities Maintained	57	64	63	63
Square footage of Water Resource Garage	20,170	20,170	20,170	20,170
Square footage of Infirmery Laboratory Facility	4,374	4,374	4,374	4,374
Water District Vehicles	3	3	1	4
Number of Water Facilities Maintained	6	6	6	6
<i>Agencies</i>				
Emergency Management Vehicles	2	2	2	3

Source: Geauga County Capital Asset Records

2015	2014	2013	2012	2011	2010
37	38	38	38	36	38
1	1	1	1	1	1
62	62	62	62	62	58
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	4	3	4	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

	2019	2017	2016	2015
Government Activities				
Legislative and Executive				
Auditor				
Parcels Transferred	3,387	3,507	3,456	3,587
Accounting Warrants (checks) Issued (#)	23,862	24,175	33,635	22,788
Accounting Warrants (checks) Issued (\$)	\$246,268,139	\$241,309,335	\$227,235,866	\$231,922,055
Board of Elections				
Registered Voters	64,410	66,740	65,493	64,950
Voter Turnout in November	22,231	43,325	26,082	51,580
Percentage of Voter Turnout	34.51 %	64.92 %	39.82 %	79.41 %
Recorder				
Deeds Filed	3,852	3,941	3,979	3,891
Mortgages Filed	3,948	3,597	4,090	4,460
Judicial				
Common Pleas Court Cases				
Civil	729	701	722	744
Criminal	222	197	223	207
Domestic	315	302	290	286
Felony Indictments	207	188	217	217
Judgment Liens	1,826	1,930	2,951	1,906
Public Safety - Sheriff's Department Activity				
Phone Calls Received by Communications Center	97,634	103,876	106,113	100,571
Traffic Citations Issued	1,485	1,364	1,774	1,855
Operating a Motor Vehicle while				
Intoxicated (OMVI) Arrests	149	138	156	147
Criminal Cases Processed	1,435	1,558	1,669	1,568
Domestic Violence Arrests	69	70	87	71
Drug Offenses	163	119	196	167
Juvenile Offenses	118	140	145	166
Assaults	45	26	54	51
Vehicular Homicide	0	0	0	0
Total Beds in the Safety Center	182	182	182	182
Inmates Received and Processed	2,457	2,365	2,475	2,899
Total Meals Served	148,342	156,934	142,463	153,253
Health Services - Dog and Kennel				
Dogs Licensed	11,225	11,773	11,803	11,946
Number of Penalties Assessed	821	744	658	708
Replacement Tags Issued	31	42	32	34
Kennels	22	22	26	27
Number of Kennel Penalties Assessed	2	0	0	2
Business-Type Activities				
Water Resources				
Sewer Customer Accounts	7,769	7,767	7,738	7,671
Gallons of Wastewater Treated	616,000,000	722,355,000	773,600,000	716,000,000
Miles of Sewer Lines Maintained	134	135	138	135
Facilities Maintained	57	64	63	63
Water District				
Water Customer Accounts	864	861	890	858
Miles of Water Lines Maintained	34	33	33	30
Facilities Maintained	6	6	6	6

Sources: Various Geauga County Departments

2014	2013	2012	2011	2010	2009
3,395	3,262	3,161	2,991	2,780	2,565
24,978	25,223	25,030	23,237	25,274	26,483
\$230,905,043	\$224,964,199	\$224,069,215	\$243,224,022	\$489,318,259	\$490,087,568
61,891	64,248	63,501	66,849	64,117	65,507
32,110	31,737	22,751	51,806	36,532	38,101
51.88 %	49.40 %	35.83 %	77.50 %	56.98 %	58.16 %
3,915	2,824	3,582	3,281	3,022	2,756
4,136	4,603	4,899	5,012	4,333	4,221
702	716	809	909	1,002	1,165
240	230	222	171	184	181
324	329	343	375	368	390
226	230	222	171	177	171
1,919	2,212	2,305	2,338	2,603	2,619
94,808	81,834	76,680	112,779	96,425	115,686
1,401	1,552	1,743	1,757	2,270	2,732
154	157	173	230	269	207
1,617	2,123	2,628	2,008	2,251	2,091
60	89	110	81	82	57
198	285	165	157	45	82
200	157	158	202	36	173
61	53	55	71	74	228
0	0	0	0	0	2
182	182	182	182	182	182
2,932	2,349	2,569	3,055	1,373	1,277
147,570	141,598	126,884	138,026	68,758	56,677
11,731	12,157	12,281	12,814	13,075	12,993
454	658	671	773	708	943
26	26	32	49	62	55
27	30	29	39	49	49
1	7	1	1	3	1
7,632	7,797	7,542	7,542	7,653	7,522
804,000,000	740,000,000	737,000,000	718,000,000	847,000,000	696,000,000
133	133	133	132	132	132
62	62	62	62	62	58
788	752	721	707	724	644
30	30	29	29	29	29
6	6	6	6	6	6

Geauga County, Ohio

Miscellaneous Statistics

December 31, 2019

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	
Gauga Times Courier	

(continued)

Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

Geauga County, Ohio

Miscellaneous Statistics (continued)

December 31, 2019

Geauga County's Agriculture		
Number of Farms	1,049	
Average Size of Farm	67	Acres
Land in Farms	69,907	Acres
Livestock Numbers on Farms		
Dairy Cattle and Calves	10,714	Head
Horses and Ponies	3,865	Head
Hogs and Pigs	1,349	Head
Crops Raised		
Corn for Grain	3,636	Acres
All Hay	13,691	Acres
Wheat for Grain	1,109	Acres
Soybean	7,465	Acres
Agricultural Products Produced/Sold		
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	
Number of Farms		
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.

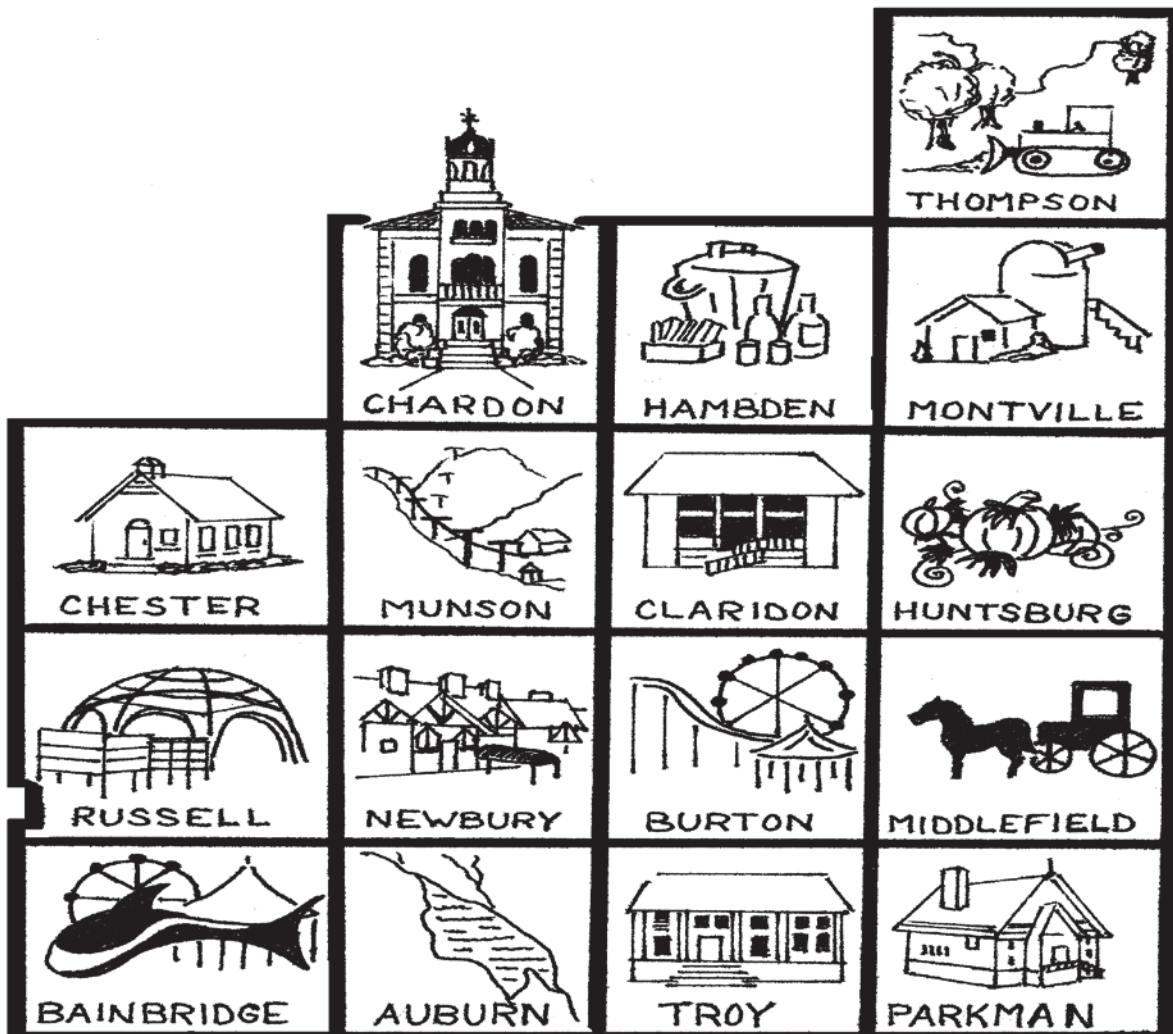
Source: United States Department of Agriculture 2017 Census

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			
Burton Township	1806	2,957			
Burton Village	1895	1,455			

Sources: Geauga County Archives
2010 U.S. Census



R. Kolum

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

