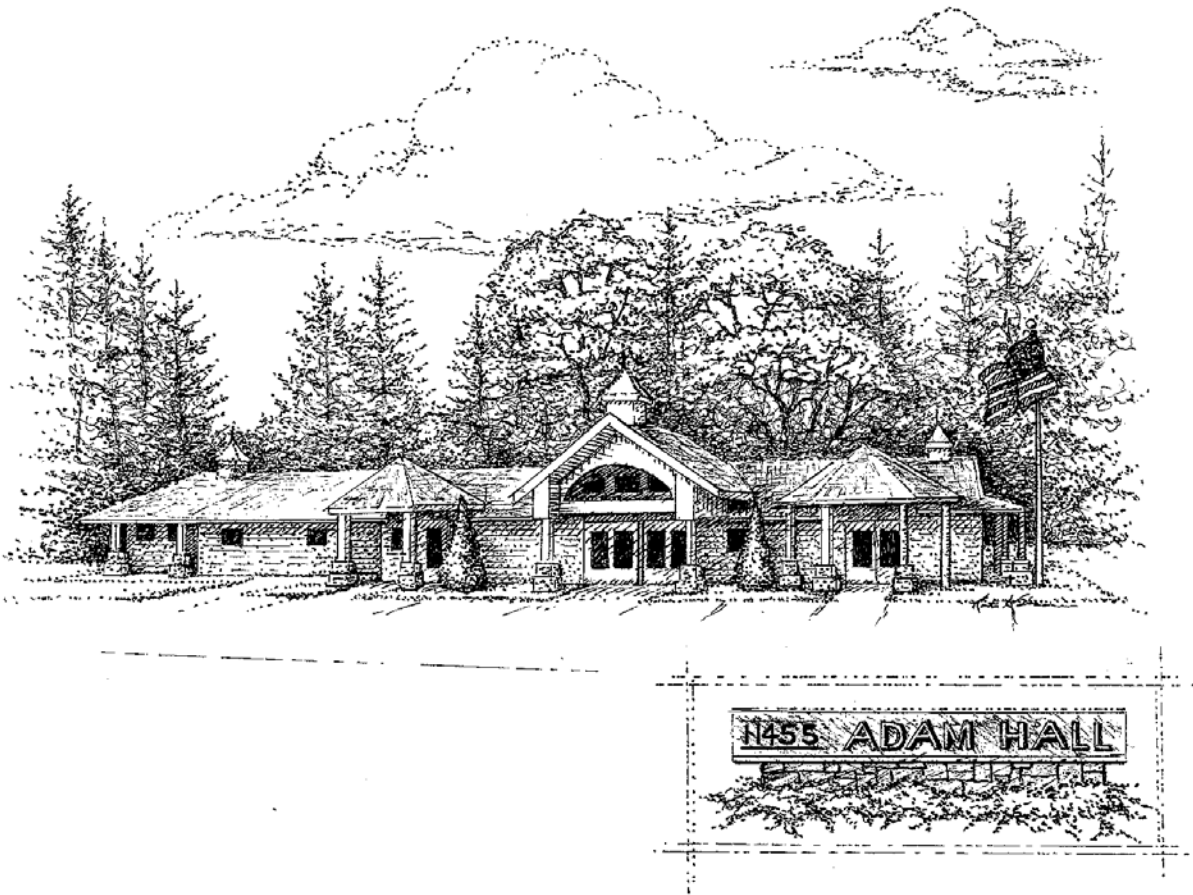


Geauga County, Ohio
Comprehensive Annual Financial Report



For the Year Ended December 31, 2015

ABOUT THE COVER

Pictured on the cover is Adam Hall Community Center in Auburn Township. With a capacity of 200 persons, it serves many purposes for the residents of the township from voting center to reception hall. Township 6 of Range 8 of the Western Reserve was incorporated as the Township of Auburn in 1827. Located in the southwest corner of the County, Auburn had the highest rate of growth of all Geauga's townships according to the 2010 census.

- All residents that live in Auburn Township vote at the Adam Hall Community Center making it the largest voting precinct in Geauga County.
- Martin Dodge, born in Auburn Township on May 27, 1851, was the second person to serve as Director of the Office of Public Road Inquiries or Federal Road Agency. He is credited with leading the effort for better roads nationally while serving under President William McKinley.
- The Free Will Baptist Church of Auburn was built in 1840 and is listed on the National Register of Historic Places. It now serves as the Auburn Township Museum.

For more information about Auburn Township, please check out their website at www.auburntownship.com. Residents are encouraged to attend trustee meetings which are held on the 1st and 3rd Monday of each month at 7:30pm at the Administrative Building.

Auburn Township
11010 East Washington Street
Auburn Township, OH 44023
Phone: 440-543-7028

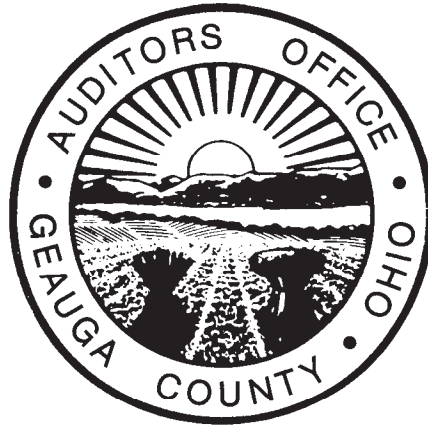
Artwork for the cover was drawn by local Geauga County resident, artist Robert A. Kolcum, a retired employee of the Geauga County Auditor's Office.

Introductory Section

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2015



Frank J. Gliha
Geauga 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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Geauga County, Ohio

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Auditor
Frank J. Gliha
Chief Fiscal Officer

June 30, 2016

To the Citizens of Geauga County
and to The Board of County Commissioners:
the Honorable Blake A. Rear
the Honorable Walter M (Skip) Claypool, 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 2015, 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

Geauga 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 Geauga 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 Geauga 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

Financial Responsibility Today... Economic Rewards Tomorrow

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

Gauga County is a predominantly rural Northeastern Ohio County, located due south of Lake County and directly east of Cuyahoga County and the City of Cleveland. The County is comprised of sixteen townships, four villages and one city covering an area of approximately 404 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 seven school districts. Five of these districts operate a joint vocational facility, which offers students a chance to learn auto mechanics, information processing, cosmetology, agricultural management, and health occupations along with their typical junior and senior year studies. A number of private and parochial schools are located within or nearby the County. Residents of the County also have access to a wide range of higher educational facilities. A branch of Kent State University in the Village of Burton provides a two-year course of study. Within commuting distance are several public and private two-year and four-year colleges and universities, including the main campus of Kent State University, Hiram College, Notre Dame College, John Carroll University, Lake Erie College, Case Western Reserve University, Cuyahoga Community College, Cleveland State University, Lakeland Community College, Ursuline College and the University of Akron.

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

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

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

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

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

The Northeast Ohio Areawide Coordinating Agency, the Geauga County Regional Airport Authority, the North East Ohio Network, the Family First Council, the Geauga, Ashtabula and Portage Partnership Incorporated, 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 25.

The County Form of Government

The County has only those powers conferred upon it by Ohio statutes. A three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of the County Auditor and the County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term and has as one of his most important functions, the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between reappraisals. Following collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various government units. The County Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without his certification that funds for that contract or obligation have been lawfully appropriated and are available for payment or are in the process of collection. In addition, no account may be paid except by the County Auditor's warrant drawn upon the County Treasury. The County Auditor is responsible for the County's payroll and has other statutory accounting responsibilities. The County Auditor is also in charge of the County's bond retirement fund. By State law, the County Auditor is secretary of the County Board of Revision and the County Budget Commission, and the administrator and supervisor of the County Data Processing Board.

The County Treasurer, serving a four-year term, is required by State law to collect certain locally assessed taxes. The Treasurer is also responsible for investing all idle County funds as specified by Ohio law. He is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The County Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The County Treasurer is a member of the County Board of Revision. In addition, the County Treasurer, the County Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County government as well as in all local governments throughout the County.

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

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

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

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

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

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

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

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

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

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

Local Economy

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

According to the Ohio Department of Development, Geauga County's population is estimated at 94,102 for 2015, which represents a 0.76 percent increase from the 2010 census figure of 93,389. The unemployment of the County as of December 31, 2015, was 4.0 percent. The State and National averages were both 4.9 and 5.3 percent, respectively. The County's unemployment rate ranks Geauga County as the fifth lowest in the State.

Long-Term Financial Planning

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

Relevant Financial Policies

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

Major Initiatives

In 2015, the Geauga County Department of Community and Economic Development (CED), through an allocation grant from the State of Ohio, provided funding to the Geauga County Pleasant Hills County Home for interior updates. Funds were also provided to the Thompson Township Trustees for ADA improvements to the Thompson Township Community Center, including an exterior ramp and two bathrooms, and to Burton Legion Hall for installation of two new ADA bathrooms.

The Geauga CED, through a water and sewer grant from the State of Ohio, provided grants totaling \$15,375 to three Thompson Township households to tie into the newly constructed sewage plant.

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

Also in 2015, four companies received Geauga County Revolving Loan Fund loans totaling \$668,000 resulting in the creation of 30 new jobs in the County. One company received a Local Revolving Loan Fund loan in the amount of \$250,000.

During 2015, the Office of the Geauga County Engineer completed the improvements on six (6) projects covering just over twenty one (21) miles of roadway. Two (2) bridges were replaced. The total cost for the work performed in 2015 totaled nearly \$4.3 million. The County was able to utilize over \$1.88 million of State and Federal aid to accomplish the road, bridge and guardrail improvements. Three (3) projects were completed utilizing Federal aid funding and two (2) projects with the help of State of Ohio Public Works funding.

Asphalt resurfacing projects were completed for portions of Rapids Road, Old State Road, Chagrin Road, Burton-Windsor Road, Thwing Road, and Ravenna Road.

Two bridges were replaced on Heath Road.

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, 2014. 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-fourth 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, 2015. 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 Joanne Lorenczi. I also thank our resident artist, Bob Kolcum for his efforts.

Sincerely,

A handwritten signature in black ink, reading "Frank J. Gliha". The signature is written in a cursive, flowing style.

Frank J. Gliha
Gauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2015

Board of Commissioners

**Walter M. (Skip) Claypool
Ralph Spidalieri
Blake A. Rear (1)**

Auditor

Frank J. Gliha

Clerk of Courts

Denise M. Kaminski

**Common Pleas Court
General Division**

**Honorable Forrest Burt
Honorable David L. Fuhry**

**Common Pleas Court
Probate/Juvenile**

Honorable Timothy J. Grendell

Coroner

Robert S. Coleman, M.D.

Engineer

Joseph Cattell

Prosecuting Attorney

James Flaiz

Recorder

Sharon C. Gingerich

Sheriff

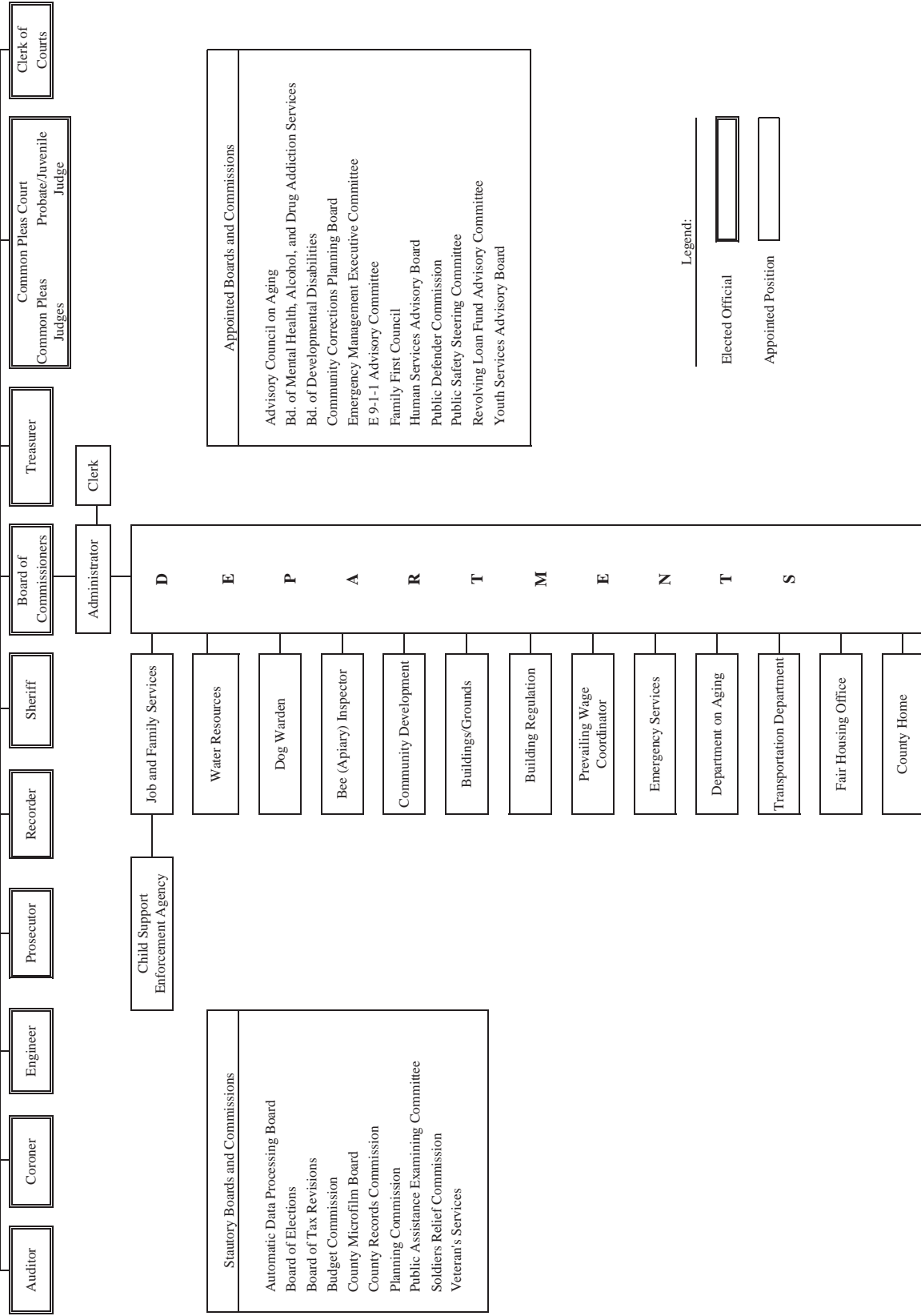
Daniel C. McClelland

Treasurer

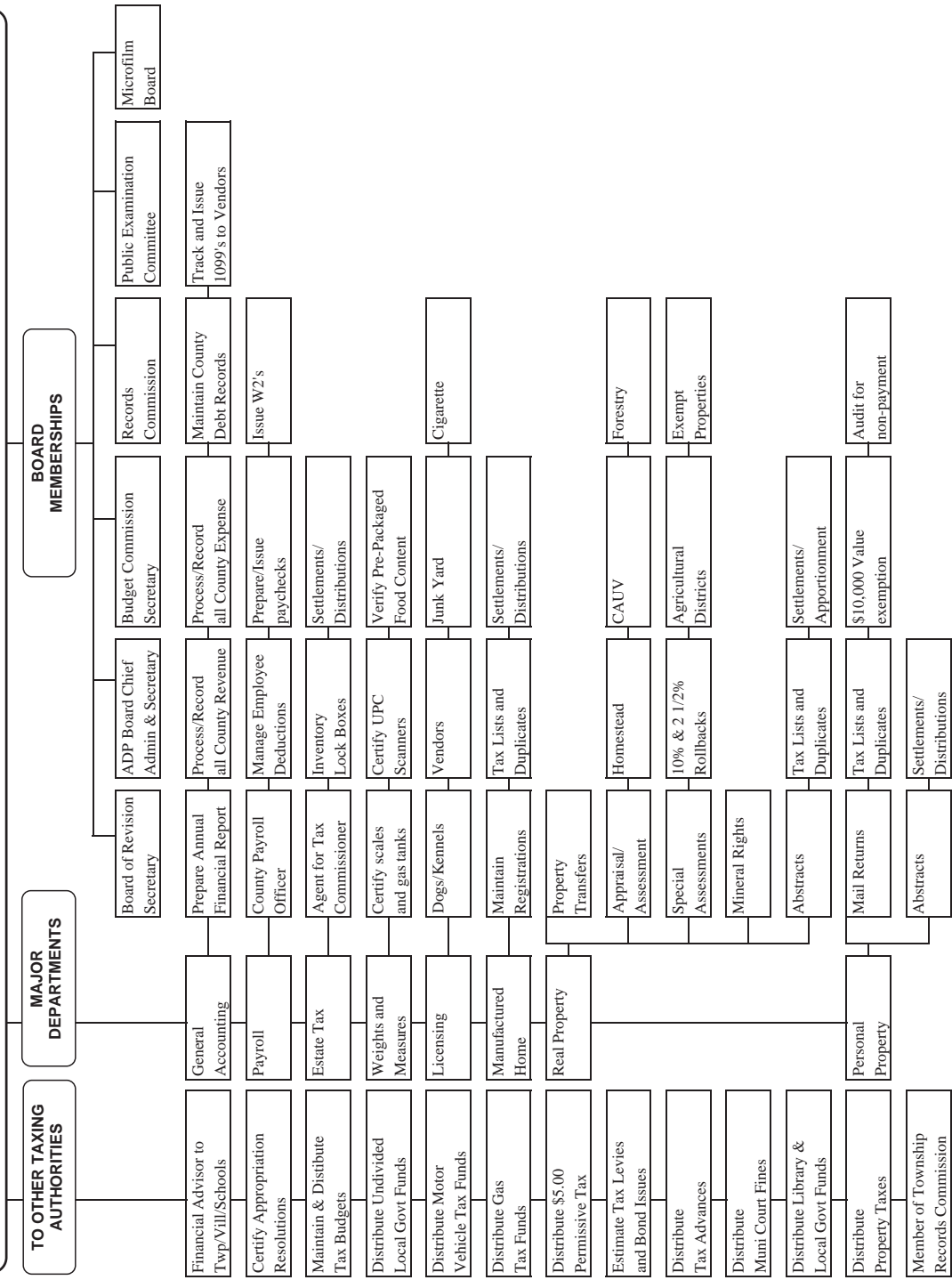
Christopher P. Hitchcock

(1) Elected in November 2014 general election to serve Tracy A. Jemison's unexpired term ending January 1, 2017.

COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



FRANK J. GLIHA, 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, 2014

Executive Director/CEO

Financial Section



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, 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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We 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 opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended June 30, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, schedules of net pension liabilities and pension contributions, and *Condition Assessments of the County's Infrastructure*, 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 Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the 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 these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules 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, these statements and schedules are 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 have also issued our report dated June 30, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2016

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Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2015 (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, 2015. 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 2015 are as follows:

- The County Engineer completed improvements to the Thompson wastewater treatment plant totaling \$2.54 million. In addition, the Heath Road bridge structure was replaced and numerous road improvements were made throughout the County. The County was able to use State and Federal grant monies to help offset these costs.
- The County invested in new vehicles for several County departments including the Sheriff's Department and Developmental Disabilities. Some vehicles included new police cruisers, snow plow trucks and sport utility vehicles. Equipment was also purchased for several departments which included scanners, printers, several water heaters and various pieces of street and maintenance equipment.
- During 2015, the County successfully passed an additional .5 mill property tax levy for children's services and an additional 1 mill property tax levy for developmental disabilities.
- Geauga County is not immune to the economic conditions that have affected the United States. Several companies have either reduced employees to a skeleton staff or have decided to close their doors. The economy has improved over the last several years, but there are still improvements to be made. The unemployment rate for the County has decreased for the current year.
- Overall, expenses increased due to salaries and increased costs in benefits. The County Commissioners granted a 3.5 percent increase in 2015 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, 2015 (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 2015?" 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, 2015 (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 developmental disabilities special revenue fund.

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

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

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

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

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

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

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

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2015 (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 2015 compared to 2014:

(Table 1)
Net Position
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Assets						
Current and Other Assets	\$89.48	\$85.27	\$10.44	\$12.90	\$99.92	\$98.17
Capital Assets, Net	178.66	177.69	39.66	37.51	218.32	215.20
<i>Total Assets</i>	<u>268.14</u>	<u>262.96</u>	<u>50.10</u>	<u>50.41</u>	<u>318.24</u>	<u>313.37</u>
Deferred Outflows of Resources						
Pension	5.16	3.56	0.31	0.21	5.47	3.77
Liabilities						
Current Liabilities	6.71	6.94	0.63	0.40	7.34	7.34
Long-term Liabilities						
Due within One Year	0.85	1.15	1.27	1.25	2.12	2.40
Due in More Than One Year:						
Net Pension Liability	29.95	29.33	1.73	1.69	31.68	31.02
Other Amounts Due in More Than One Year	3.25	3.31	13.04	14.04	16.29	17.35
<i>Total Liabilities</i>	<u>40.76</u>	<u>40.73</u>	<u>16.67</u>	<u>17.38</u>	<u>57.43</u>	<u>58.11</u>
Deferred Inflows of Resources						
Property Taxes	29.90	25.16	0.00	0.00	29.90	25.16
Pension	0.75	0.22	0.03	0.00	0.78	0.22
<i>Total Deferred Inflows of Resources</i>	<u>30.65</u>	<u>25.38</u>	<u>0.03</u>	<u>0.00</u>	<u>30.68</u>	<u>25.38</u>
Net Position						
Net Investment in Capital Assets	174.74	173.93	25.52	22.40	200.26	196.33
Restricted	36.14	36.00	0.00	0.00	36.14	36.00
Unrestricted	(8.99)	(9.53)	8.19	10.85	(0.80)	1.32
<i>Total Net Position</i>	<u>\$201.89</u>	<u>\$200.40</u>	<u>\$33.71</u>	<u>\$33.25</u>	<u>\$235.60</u>	<u>\$233.65</u>

During 2015, the County adopted GASB Statement 68, "Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed that follow, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)*

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

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

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

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

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

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$226,784,990 to \$200,398,707 for governmental activities and from \$34,729,292 to \$33,246,911 for business type activities.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2015 (Unaudited)

As one can see from the increase in overall net position, the County's overall financial position has improved over the prior year. The increase in governmental current assets is largely due to an increase in property taxes receivable with the passage of a .5 mill additional children services levy and 1 mill developmental disabilities levy. The County was able to provide the services that the County residents expect while maintaining the costs of providing those services. The increase in governmental capital assets is directly related to the County's commitment to undertake major capital projects to protect the health and safety of its residents.

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 2015 and 2014.

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

	Governmental Activities		Business-Type		Total	
	2015	2014	2015	2014	2015	2014
Program Revenues						
Charges for Services and Sales	\$10.70	\$9.63	\$7.25	\$6.98	\$17.95	\$16.61
Operating Grants and Contributions	24.56	24.69	0.00	0.00	24.56	24.69
Capital Grants and Contributions	1.31	2.79	1.29	0.15	2.60	2.94
<i>Total Program Revenues</i>	36.57	37.11	8.54	7.13	45.11	44.24
General Revenues						
Property Taxes	26.53	26.04	0.00	0.00	26.53	26.04
Sales Taxes	14.50	14.64	0.00	0.00	14.50	14.64
Grants and Entitlements	2.85	2.86	0.00	0.00	2.85	2.86
Interest	0.46	0.39	0.00	0.01	0.46	0.40
Miscellaneous	2.16	2.01	0.18	0.14	2.34	2.15
<i>Total General Revenues</i>	46.50	45.94	0.18	0.15	46.68	46.09
<i>Total Revenues</i>	\$83.07	\$83.05	\$8.72	\$7.28	\$91.79	\$90.33

(continued)

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2015 (Unaudited)

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

	Governmental Activities		Business-Type		Total	
	2015	2014	2015	2014	2015	2014
Program Expenses						
General Government:						
Legislative and Executive	\$13.06	\$12.84	\$0.00	\$0.00	\$13.06	\$12.84
Judicial	5.47	5.03	0.00	0.00	5.47	5.03
Public Safety	13.70	13.59	0.00	0.00	13.70	13.59
Public Works	9.43	11.00	0.00	0.00	9.43	11.00
Health	5.67	4.51	0.00	0.00	5.67	4.51
Human Services	33.08	33.21	0.00	0.00	33.08	33.21
Economic Development and Assistance	0.30	0.00	0.00	0.00	0.30	0.00
Interest and Fiscal Charges	0.05	0.08	0.00	0.00	0.05	0.08
Water Resources	0.00	0.00	8.13	6.63	8.13	6.63
Water District	0.00	0.00	0.94	0.96	0.94	0.96
Storm Water	0.00	0.00	0.01	0.01	0.01	0.01
<i>Total Program Expenses</i>	<u>80.76</u>	<u>80.26</u>	<u>9.08</u>	<u>7.60</u>	<u>89.84</u>	<u>87.86</u>
<i>Increase in Net Position before Transfers</i>	2.31	2.79	(0.36)	(0.32)	1.95	2.47
Transfers	(0.82)	(0.79)	0.82	0.79	0.00	0.00
<i>Change in Net Position</i>	<u>1.49</u>	<u>2.00</u>	<u>0.46</u>	<u>0.47</u>	<u>1.95</u>	<u>2.47</u>
Net Position Beginning of Year	<u>200.40</u>	<u>N/A</u>	<u>33.25</u>	<u>N/A</u>	<u>233.65</u>	<u>N/A</u>
Net Position End of Year	<u>\$201.89</u>	<u>\$200.40</u>	<u>\$33.71</u>	<u>\$33.25</u>	<u>\$235.60</u>	<u>\$233.65</u>

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$3,643,777 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$3,340,542. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)*

	Governmental Activities	Business-Type Activities	Total
Total 2015 program expense under GASB 68	\$80,769,212	\$9,077,714	\$89,846,926
Pension expense under GASB 68	(3,151,456)	(189,086)	(3,340,542)
2015 contractually required contribution	3,600,565	213,065	3,813,630
Adjusted 2015 program expenses	81,218,321	9,101,693	90,320,014
Total 2014 program expenses under GASB 27	80,260,631	7,604,694	87,865,325
Increase (Decrease) in program expenses not related to pension	\$957,690	\$1,496,999	\$2,454,689

During 2015, real estate collections were slightly up from the previous year. This is due to a small increase in delinquent tax collections and the assessed values for the year.

While the economy has had a great impact on the entire State, Geauga County has diligently worked to promote the area. Sales tax revenue saw a slight decrease in collections during the year, but are still up from 2013 levels due to consumers spending more during the holiday seasons and as the economy makes a slow recovery. Several new retail businesses moved into the community during the year boosting sales tax revenue.

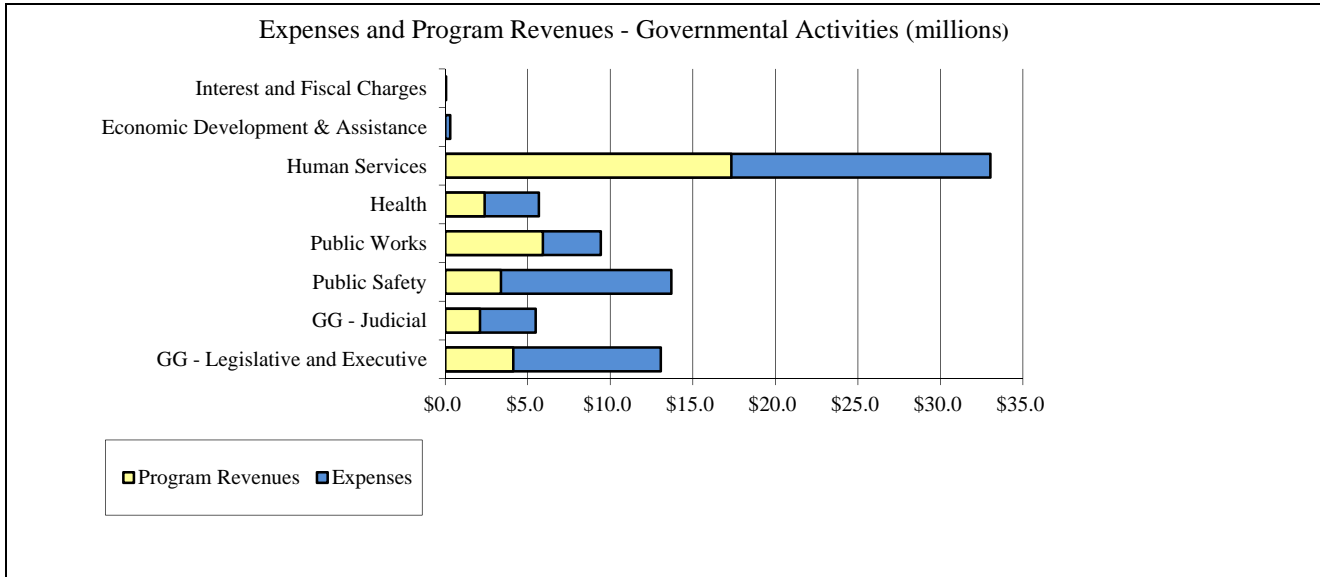
The decrease in public works expenses is due to the Office of the Geauga County Engineer completing asphalt resurfacing projects as well as pavement marking and sign upgrades throughout the County in the prior year. It is the practice of the Geauga County Engineer to maintain at least eighty percent 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, 2015 (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 \$38,164,506. \$7,803,771 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 decrease in sales tax collections during the year. Sales tax collections are still up from 2013 levels due to the increase in consumer spending throughout the County as the economy stabilizes. With sales tax revenues consistent, the County was able to increase transfers made to other governmental funds during the year. Expenditure increases can be attributed to the 3.5 percent salary increase granted to employees. The transfers are made to provide additional resources to support various programs. The combination of these changes resulted in a fund balance decrease of \$264,338.

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 2014. In addition to this decrease, expenditures increased causing a total decrease in fund balance of \$1,778,716. To offset this decrease, a 1 mill 5-year levy was passed in order to bring in more revenue to cover the costs to continue providing services.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2015 (Unaudited)

Other governmental funds had an increase in fund balance due to the County's general fund providing additional cash flow supplementing the grant money received to be able to provide residents with dynamic services in an ever changing world.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The increase in the water resources fund can be attributed to the increase in capital contributions and transfers in. The County used governmental grant money during the year to pay for a portion of the Thompson sewer project as well as Federal grant money received. This increase was offset by an increase in contractual services the County paid for. The water district fund decreased due to the increase in the yearly transfer to water resources. 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 the County's storm water system.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2015, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$3,748,994 higher than certification primarily due to conservative estimates in property taxes, sales taxes, charges for services and intergovernmental revenue areas. Actual expenditures were \$2,280,424 less than appropriations due mainly to the diligence of management to keep costs low.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2015 values compared to 2014.

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

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$4.43	\$4.43	\$0.96	\$0.96	\$5.39	\$5.39
Infrastructure	131.63	130.47	0.00	0.00	131.63	130.47
Construction in Progress	2.37	1.05	1.85	1.11	4.22	2.16
Buildings and Improvements	37.48	38.61	13.12	13.67	50.60	52.28
Machinery and Equipment	1.00	1.17	1.08	0.95	2.08	2.12
Vehicles	1.75	1.96	0.41	0.42	2.16	2.38
Water and Wastewater Lines	0.00	0.00	22.24	20.40	22.24	20.40
Total Capital Assets	<u>\$178.66</u>	<u>\$177.69</u>	<u>\$39.66</u>	<u>\$37.51</u>	<u>\$218.32</u>	<u>\$215.20</u>

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)*

The County continued the annual replacement of sheriff's cars, as well as purchasing vehicles for several departments including Transportation and the Board of Developmental Disabilities. Street, maintenance, and office equipment was also purchased during the year for several departments. A salt storage structure was constructed for the road department as well as construction on the adult services building and Metzenbaum Center improvements were completed during the year. The County is continuing construction on the addition to the Engineer's building to provide additional office and storage space. These increases were offset by an additional year of depreciation being taken.

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

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

An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 95 percent of the structures have a bridge appraisal rating of five or more. The most recent assessment found that 98 percent of the County bridges have a numerical rating of 5 or higher. See the Required Supplementary Information beginning on page 82 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.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2015 (Unaudited)

Obligations

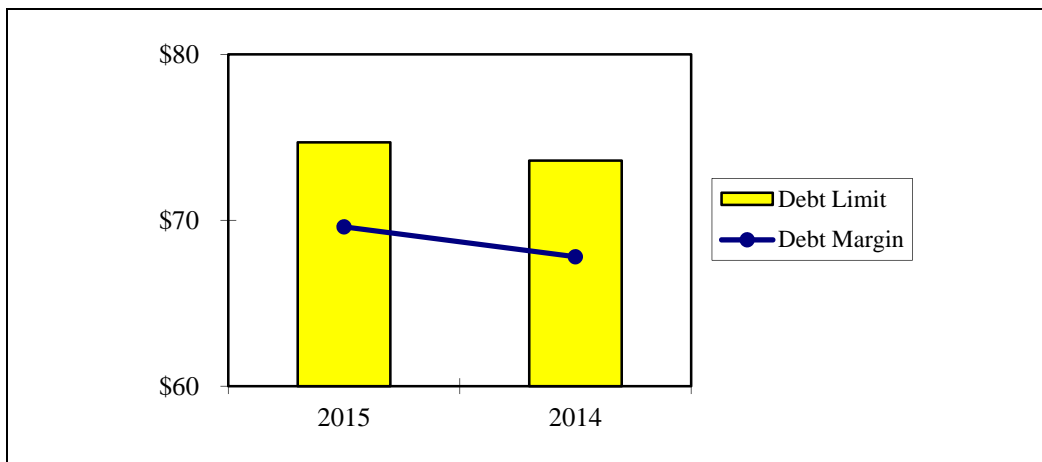
Table 4 below summarizes the County's long-term obligations outstanding.

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

	Governmental Activities		Business Type Activities		Total	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds	\$0.26	\$0.32	\$0.00	\$0.00	\$0.26	\$0.32
Special Assessment Bonds	0.44	0.68	0.00	0.00	0.44	0.68
OWDA Loans	0.00	0.00	9.11	10.15	9.11	10.15
Revenue Bonds	0.00	0.00	4.24	4.11	4.24	4.11
OPWC Loans	0.00	0.00	0.79	0.86	0.79	0.86
Local Government Loan	0.34	0.40	0.00	0.00	0.34	0.40
Capital Leases	0.02	0.04	0.00	0.00	0.02	0.04
Compensated Absences	3.04	3.02	0.17	0.17	3.21	3.19
Net Pension Liability	29.95	29.33	1.73	1.69	31.68	31.02
Total	\$34.05	\$33.79	\$16.04	\$16.98	\$50.09	\$50.77

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

The County's overall legal debt margin was \$69.6 million. This margin is the additional amount of debt the County could issue.



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 22 to the basic financial statements.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)*

Current Issues

Geauga County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. The overall position of the County has improved over the last few years. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Sales tax collections have steadily increased over the last three years as consumer spending has increased in the County. Property tax collections have been slightly up and down over the last several years. Property tax revenue increased for 2015 due to the increase in delinquent property taxes collections, assessed valuations and collections expected in 2016. 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 Frank J. Gliha, 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, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,439,179	\$4,635,181	\$43,074,360	\$800,608
Cash and Cash Equivalents:				
In Segregated Accounts	190,189	0	190,189	0
Materials and Supplies Inventory	323,516	64,403	387,919	1,352
Accrued Interest Receivable	2,423	0	2,423	0
Accounts Receivable	138,081	1,280,537	1,418,618	22,856
Intergovernmental Receivable	8,534,838	15,188	8,550,026	0
Prepaid Items	112,785	0	112,785	15,221
Sales Taxes Receivable	7,221,998	0	7,221,998	0
Property Taxes Receivable	30,519,688	0	30,519,688	0
Special Assessments Receivable	904,762	4,448,643	5,353,405	0
Loans Receivable	3,097,146	0	3,097,146	0
Nondepreciable Capital Assets	138,432,644	2,801,805	141,234,449	0
Depreciable Capital Assets, Net	40,227,193	36,853,779	77,080,972	104,109
<i>Total Assets</i>	<u>268,144,442</u>	<u>50,099,536</u>	<u>318,243,978</u>	<u>944,146</u>
Deferred Outflows of Resources				
Pension	5,158,586	305,560	5,464,146	0
Liabilities				
Accounts Payable	432,541	43,167	475,708	6,572
Accrued Wages	1,012,567	59,412	1,071,979	30,692
Contracts Payable	911,114	388,185	1,299,299	0
Intergovernmental Payable	1,005,321	87,028	1,092,349	2,450
Matured Compensated Absences Payable	30,333	0	30,333	0
Accrued Interest Payable	21,679	49,821	71,500	0
Notes Payable	3,300,000	0	3,300,000	0
Long-Term Liabilities:				
Due Within One Year	853,278	1,272,801	2,126,079	0
Due in More Than One Year:				
Net Pension Liability (See Note 18)	29,946,278	1,733,508	31,679,786	0
Other Amounts Due in More Than One Year	3,252,223	13,034,648	16,286,871	0
<i>Total Liabilities</i>	<u>40,765,334</u>	<u>16,668,570</u>	<u>57,433,904</u>	<u>39,714</u>
Deferred Inflows of Resources				
Property Taxes	29,895,614	0	29,895,614	0
Pension	752,029	30,454	782,483	0
<i>Total Deferred Inflows of Resources</i>	<u>30,647,643</u>	<u>30,454</u>	<u>30,678,097</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	174,739,215	25,514,387	200,253,602	104,109
Restricted for:				
Capital Projects	5,838,763	0	5,838,763	0
Debt Service	3,194,423	0	3,194,423	0
911 Program	26,836	0	26,836	0
Mental Health	4,181,658	0	4,181,658	0
Children's Services	1,676,353	0	1,676,353	0
Public Assistance	1,285,393	0	1,285,393	0
Developmental Disabilities	4,897,166	0	4,897,166	0
Aging	2,505,574	0	2,505,574	0
Community Development Programs	3,390,471	0	3,390,471	0
Real Estate Assessment	1,421,362	0	1,421,362	0
Delinquent Tax	969,437	0	969,437	0
Motor Vehicle License	3,618,957	0	3,618,957	0
Other Purposes	3,138,597	0	3,138,597	0
Unrestricted (Deficit)	(8,994,154)	8,191,685	(802,469)	800,323
<i>Total Net Position</i>	<u>\$201,890,051</u>	<u>\$33,706,072</u>	<u>\$235,596,123</u>	<u>\$904,432</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

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

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Operating Assessments</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$13,060,802	\$4,077,002	\$49,400	\$0
Judicial	5,476,346	1,568,925	542,444	0
Public Safety	13,699,501	2,308,672	1,069,587	0
Public Works	9,426,182	183,572	5,734,773	1,190,074
Health	5,672,702	286,414	2,105,536	0
Human Services	33,078,732	2,276,856	15,061,734	118,480
Economic Development and Assistance	300,022	0	0	0
Interest and Fiscal Charges	54,925	0	0	0
<i>Total Governmental Activities</i>	<u>80,769,212</u>	<u>10,701,441</u>	<u>24,563,474</u>	<u>1,308,554</u>
Business-Type Activities:				
Water Resources	8,126,680	6,122,390	0	1,285,674
Water District	938,335	1,119,491	0	0
Storm Water	12,699	9,158	0	0
<i>Total Business-Type Activities</i>	<u>9,077,714</u>	<u>7,251,039</u>	<u>0</u>	<u>1,285,674</u>
<i>Total - Primary Government</i>	<u><u>\$89,846,926</u></u>	<u><u>\$17,952,480</u></u>	<u><u>\$24,563,474</u></u>	<u><u>\$2,594,228</u></u>
Component Unit				
Workshop	<u><u>\$2,905,977</u></u>	<u><u>\$958,480</u></u>	<u><u>\$50,431</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
 Interest
 Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

*Net Position Beginning of
Year - Restated (See Note 3)*

Net Position End of Year

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
(\$8,934,400)	\$0	(\$8,934,400)	\$0
(3,364,977)	0	(3,364,977)	0
(10,321,242)	0	(10,321,242)	0
(2,317,763)	0	(2,317,763)	0
(3,280,752)	0	(3,280,752)	0
(15,621,662)	0	(15,621,662)	0
(300,022)	0	(300,022)	0
(54,925)	0	(54,925)	0
(44,195,743)	0	(44,195,743)	0
0	(718,616)	(718,616)	0
0	181,156	181,156	0
0	(3,541)	(3,541)	0
0	(541,001)	(541,001)	0
(44,195,743)	(541,001)	(44,736,744)	0
0	0	0	(1,897,066)
7,836,572	0	7,836,572	0
2,607,988	0	2,607,988	0
1,864,230	0	1,864,230	0
3,141,998	0	3,141,998	0
8,243,533	0	8,243,533	0
2,837,102	0	2,837,102	0
13,887,260	0	13,887,260	0
613,000	0	613,000	0
2,854,106	0	2,854,106	0
458,814	3,197	462,011	642
2,161,208	178,241	2,339,449	2,039,398
46,505,811	181,438	46,687,249	2,040,040
(818,724)	818,724	0	0
45,687,087	1,000,162	46,687,249	2,040,040
1,491,344	459,161	1,950,505	142,974
200,398,707	33,246,911	233,645,618	761,458
\$201,890,051	\$33,706,072	\$235,596,123	\$904,432

Geauga County, Ohio

Balance Sheet Governmental Funds December 31, 2015

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,673,883	\$4,975,184	\$23,664,601	\$38,313,668
Cash and Cash Equivalents:				
In Segregated Accounts	189,313	103	773	190,189
Materials and Supplies Inventory	219,840	28,377	75,299	323,516
Accrued Interest Receivable	2,423	0	0	2,423
Accounts Receivable	66,956	31,837	39,288	138,081
Interfund Receivable	3,703	0	21,118	24,821
Intergovernmental Receivable	1,355,236	752,636	6,426,966	8,534,838
Prepaid Items	112,785	0	0	112,785
Sales Taxes Receivable	7,221,998	0	0	7,221,998
Property Taxes Receivable	6,771,299	11,490,459	12,257,930	30,519,688
Special Assessments Receivable	0	0	904,762	904,762
Loans Receivable	0	0	3,097,146	3,097,146
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	125,511	0	0	125,511
Total Assets	\$25,742,947	\$17,278,596	\$46,487,883	\$89,509,426
Liabilities				
Accounts Payable	\$123,281	\$21,613	\$287,647	\$432,541
Accrued Wages	464,363	181,108	367,096	1,012,567
Contracts Payable	115,120	164,721	631,273	911,114
Intergovernmental Payable	365,027	255,703	384,591	1,005,321
Matured Compensated Absences Payable	30,333	0	0	30,333
Interfund Payable	0	0	24,821	24,821
Accrued Interest Payable	0	0	12,833	12,833
Notes Payable	0	0	3,300,000	3,300,000
Total Liabilities	1,098,124	623,145	5,008,261	6,729,530
Deferred Inflows of Resources				
Property Taxes	6,632,838	11,255,499	12,007,277	29,895,614
Unavailable Revenue	7,535,692	844,885	6,339,199	14,719,776
Total Deferred Inflows of Resources	14,168,530	12,100,384	18,346,476	44,615,390
Fund Balances				
Nonspendable	458,136	28,377	75,299	561,812
Restricted	0	4,526,690	22,460,119	26,986,809
Committed	552,175	0	1,676,743	2,228,918
Assigned	583,196	0	0	583,196
Unassigned (Deficit)	8,882,786	0	(1,079,015)	7,803,771
Total Fund Balances	10,476,293	4,555,067	23,133,146	38,164,506
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$25,742,947	\$17,278,596	\$46,487,883	\$89,509,426

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, 2015*

Total Governmental Fund Balances		\$38,164,506
<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.		178,659,837
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	624,074	
Sales Taxes	6,093,832	
Intergovernmental	4,913,819	
Permissive Motor Vehicle Tax	2,183,289	
Special Assessments	<u>904,762</u>	
Total		14,719,776
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(8,846)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(260,000)	
Special Assessment Bonds	(438,811)	
Local Government Loan	(341,203)	
Capital Lease Payable	(19,419)	
Compensated Absences	<u>(3,046,068)</u>	
Total		(4,105,501)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:		
Deferred Outflows - Pension	5,158,586	
Net Pension Liability	(29,946,278)	
Deferred Inflows - Pension	<u>(752,029)</u>	
Total		<u>(25,539,721)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$201,890,051</u></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, 2015*

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$7,858,131	\$8,207,291	\$10,453,596	\$26,519,018
Sales Tax	13,439,049	0	613,000	14,052,049
Permissive Motor Vehicle License Tax	0	0	717,532	717,532
Charges for Services	4,987,492	1,284,015	3,213,631	9,485,138
Licenses and Permits	76,904	0	285,352	362,256
Fines and Forfeitures	169,972	0	297,471	467,443
Intergovernmental	3,445,450	6,801,624	17,551,083	27,798,157
Special Assessments	0	0	342,062	342,062
Interest	456,033	34	2,747	458,814
Rentals	179,651	0	73,532	253,183
Contributions and Donations	0	120,024	323,455	443,479
Other	698,288	337,324	1,125,596	2,161,208
<i>Total Revenues</i>	<u>31,310,970</u>	<u>16,750,312</u>	<u>34,999,057</u>	<u>83,060,339</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,400,054	0	2,834,057	12,234,111
Judicial	4,293,961	0	1,115,031	5,408,992
Public Safety	11,849,228	0	1,769,141	13,618,369
Public Works	790	0	6,784,904	6,785,694
Health	462,461	0	5,157,070	5,619,531
Human Services	306,374	18,329,028	14,212,986	32,848,388
Economic Development and Assistance	0	0	300,022	300,022
Capital Outlay	0	0	6,011,599	6,011,599
Debt Service:				
Principal Retirement	10,306	0	373,433	383,739
Interest and Fiscal Charges	0	0	51,287	51,287
<i>Total Expenditures</i>	<u>26,323,174</u>	<u>18,329,028</u>	<u>38,609,530</u>	<u>83,261,732</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,987,796</u>	<u>(1,578,716)</u>	<u>(3,610,473)</u>	<u>(201,393)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	6,936,141	6,936,141
Transfers Out	(5,252,134)	(200,000)	(1,582,731)	(7,034,865)
<i>Total Other Financing Sources (Uses)</i>	<u>(5,252,134)</u>	<u>(200,000)</u>	<u>5,353,410</u>	<u>(98,724)</u>
<i>Net Change in Fund Balances</i>	(264,338)	(1,778,716)	1,742,937	(300,117)
<i>Fund Balances Beginning of Year</i>	<u>10,740,631</u>	<u>6,333,783</u>	<u>21,390,209</u>	<u>38,464,623</u>
<i>Fund Balances End of Year</i>	<u>\$10,476,293</u>	<u>\$4,555,067</u>	<u>\$23,133,146</u>	<u>\$38,164,506</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

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

Net Change in Fund Balances - Total Governmental Funds (\$300,117)

*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 capital outlay exceeds depreciation in the current period:

Capital Asset Additions	3,831,796	
Current Year Depreciation	<u>(2,843,572)</u>	
Total		988,224

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. (16,055)

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

Delinquent Property Taxes	12,405	
Sales Taxes	448,211	
Intergovernmental	(29,828)	
Permissive Motor Vehicle Tax	(203,206)	
Special Assessments	<u>(208,641)</u>	
Total		18,941

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. 383,739

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (3,638)

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. (28,859)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts in deferred outflows 3,600,565

Except for amounts reported as deferred inflows/outflows, changes in the net position liability are reported as pension expense in the statement of activities (3,151,456)

Change in Net Position of Governmental Activities \$1,491,344

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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,405,858	\$7,451,990	\$7,858,131	\$406,141
Sales Tax	10,324,000	12,324,000	13,438,414	1,114,414
Charges for Services	3,151,050	3,151,050	4,447,891	1,296,841
Licenses and Permits	7,800	7,800	9,472	1,672
Fines and Forfeitures	55,000	55,000	174,862	119,862
Intergovernmental	2,905,722	2,947,914	3,513,730	565,816
Interest	300,000	300,000	572,523	272,523
Rentals	170,000	170,000	179,651	9,651
Other	638,369	638,369	600,443	(37,926)
<i>Total Revenues</i>	<u>24,957,799</u>	<u>27,046,123</u>	<u>30,795,117</u>	<u>3,748,994</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,483,451	10,832,420	9,585,125	1,247,295
Judicial	4,075,893	4,142,654	3,953,749	188,905
Public Safety	12,012,254	12,237,531	11,851,547	385,984
Health	797,895	797,895	498,447	299,448
Human Services	455,902	463,717	304,925	158,792
<i>Total Expenditures</i>	<u>27,825,395</u>	<u>28,474,217</u>	<u>26,193,793</u>	<u>2,280,424</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,867,596)</u>	<u>(1,428,094)</u>	<u>4,601,324</u>	<u>6,029,418</u>
Other Financing Sources (Uses)				
Advances In	68,700	68,700	68,700	0
Transfers In	3,727,000	27,000	0	(27,000)
Transfers Out	(1,646,197)	(6,320,102)	(5,252,134)	1,067,968
<i>Total Other Financing Sources (Uses)</i>	<u>2,149,503</u>	<u>(6,224,402)</u>	<u>(5,183,434)</u>	<u>1,040,968</u>
<i>Net Change in Fund Balance</i>	<u>(718,093)</u>	<u>(7,652,496)</u>	<u>(582,110)</u>	<u>7,070,386</u>
Fund Balances at Beginning of Year	7,925,771	7,925,771	7,925,771	0
Unexpended Prior Year Encumbrances	306,759	306,759	306,759	0
<i>Fund Balances at End of Year</i>	<u>\$7,514,437</u>	<u>\$580,034</u>	<u>\$7,650,420</u>	<u>\$7,070,386</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$8,095,127	\$8,174,950	\$8,207,291	\$32,341
Charges for Services	1,279,751	1,435,000	1,751,018	316,018
Intergovernmental	6,483,022	6,733,701	6,721,076	(12,625)
Interest	150	0	34	34
Contributions and Donations	70,000	70,000	120,024	50,024
Other	32,000	33,000	337,324	304,324
<i>Total Revenues</i>	15,960,050	16,446,651	17,136,767	690,116
Expenditures				
Current:				
Human Services	19,245,050	19,868,000	18,201,360	1,666,640
<i>Excess of Revenues Under Expenditures</i>	(3,285,000)	(3,421,349)	(1,064,593)	2,356,756
Other Financing Uses				
Transfers Out	0	(206,000)	(200,000)	6,000
<i>Net Change in Fund Balance</i>	(3,285,000)	(3,627,349)	(1,264,593)	2,362,756
Fund Balances at Beginning of Year	5,546,397	5,546,397	5,546,397	0
Unexpended Prior Year Encumbrances	151,461	151,461	151,461	0
<i>Fund Balances at End of Year</i>	\$2,412,858	\$2,070,509	\$4,433,265	\$2,362,756

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fund Net Position Enterprise Funds December 31, 2015

	Water Resources	Water District	Storm Water	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$3,497,254	\$1,051,692	\$86,235	\$4,635,181
Materials and Supplies Inventory	64,403	0	0	64,403
Intergovernmental Receivable	15,188	0	0	15,188
Accounts Receivable	1,206,381	74,156	0	1,280,537
Special Assessments Receivable	4,431,925	0	16,718	4,448,643
<i>Total Current Assets</i>	<u>9,215,151</u>	<u>1,125,848</u>	<u>102,953</u>	<u>10,443,952</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	2,801,805	0	0	2,801,805
Depreciable Capital Assets, Net	31,098,901	5,754,878	0	36,853,779
<i>Total Noncurrent Assets</i>	<u>33,900,706</u>	<u>5,754,878</u>	<u>0</u>	<u>39,655,584</u>
<i>Total Assets</i>	<u>43,115,857</u>	<u>6,880,726</u>	<u>102,953</u>	<u>50,099,536</u>
Deferred Outflows of Resources				
Pension	305,560	0	0	305,560
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	41,808	1,359	0	43,167
Accrued Wages	54,679	4,436	297	59,412
Contracts Payable	386,677	1,508	0	388,185
Intergovernmental Payable	56,477	30,292	259	87,028
Compensated Absences Payable	56,980	0	0	56,980
Accrued Interest Payable	49,821	0	0	49,821
OWDA Loans Payable	1,073,502	0	0	1,073,502
Revenue Bonds Payable	72,600	0	0	72,600
OPWC Loans Payable	69,719	0	0	69,719
<i>Total Current Liabilities</i>	<u>1,862,263</u>	<u>37,595</u>	<u>556</u>	<u>1,900,414</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	101,988	7,284	0	109,272
OWDA Loans Payable	8,035,159	0	0	8,035,159
Revenue Bonds Payable	4,172,900	0	0	4,172,900
OPWC Loans Payable	717,317	0	0	717,317
Net Pension Liability	1,733,508	0	0	1,733,508
<i>Total Long-Term Liabilities</i>	<u>14,760,872</u>	<u>7,284</u>	<u>0</u>	<u>14,768,156</u>
<i>Total Liabilities</i>	<u>16,623,135</u>	<u>44,879</u>	<u>556</u>	<u>16,668,570</u>
Deferred Inflows of Resources				
Pension	30,454	0	0	30,454
Net Position				
Net Investment in Capital Assets	19,759,509	5,754,878	0	25,514,387
Unrestricted	7,008,319	1,080,969	102,397	8,191,685
<i>Total Net Position</i>	<u>\$26,767,828</u>	<u>\$6,835,847</u>	<u>\$102,397</u>	<u>\$33,706,072</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, 2015*

	Water Resources	Water District	Storm Water	Total
Operating Revenues				
Charges for Services	\$5,648,770	\$1,058,621	\$9,158	\$6,716,549
Tap-In Fees	473,620	60,870	0	534,490
Other	178,241	0	0	178,241
<i>Total Operating Revenues</i>	<u>6,300,631</u>	<u>1,119,491</u>	<u>9,158</u>	<u>7,429,280</u>
Operating Expenses				
Personal Services	2,330,326	159,681	10,455	2,500,462
Materials and Supplies	430,931	63,664	0	494,595
Contractual Services	3,513,038	388,487	0	3,901,525
Depreciation	1,377,740	323,174	0	1,700,914
Other	87,431	3,329	2,244	93,004
<i>Total Operating Expenses</i>	<u>7,739,466</u>	<u>938,335</u>	<u>12,699</u>	<u>8,690,500</u>
<i>Operating Income (Loss)</i>	<u>(1,438,835)</u>	<u>181,156</u>	<u>(3,541)</u>	<u>(1,261,220)</u>
Non-Operating Revenues (Expenses)				
Interest	3,197	0	0	3,197
Interest and Fiscal Charges	(387,214)	0	0	(387,214)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(384,017)</u>	<u>0</u>	<u>0</u>	<u>(384,017)</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	<u>(1,822,852)</u>	<u>181,156</u>	<u>(3,541)</u>	<u>(1,645,237)</u>
Capital Contributions	2,005,674	0	0	2,005,674
Transfers In	459,676	0	18,724	478,400
Transfers Out	0	(379,676)	0	(379,676)
<i>Change in Net Position</i>	<u>642,498</u>	<u>(198,520)</u>	<u>15,183</u>	<u>459,161</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>26,125,330</u>	<u>7,034,367</u>	<u>87,214</u>	<u>33,246,911</u>
<i>Net Position End of Year</i>	<u>\$26,767,828</u>	<u>\$6,835,847</u>	<u>\$102,397</u>	<u>\$33,706,072</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2015*

	Water Resources	Water District	Storm Water	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$6,644,745	\$1,096,987	\$9,996	\$7,751,728
Other Cash Receipts	178,241	0	0	178,241
Cash Payments to Employees for Services	(2,384,950)	(156,536)	(10,487)	(2,551,973)
Cash Payments for Goods and Services	(3,716,561)	(429,436)	0	(4,145,997)
Other Cash Payments	(87,950)	(3,369)	(2,244)	(93,563)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>633,525</u>	<u>507,646</u>	<u>(2,735)</u>	<u>1,138,436</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	459,676	0	18,724	478,400
Transfers Out	0	(379,676)	0	(379,676)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>459,676</u>	<u>(379,676)</u>	<u>18,724</u>	<u>98,724</u>
Cash Flows from Capital and Related Financing Activities				
Capital Grants	1,145,218	0	0	1,145,218
Revenue Bonds Issued	711,557	0	0	711,557
Principal Paid on Revenue Bonds	(70,500)	0	0	(70,500)
Interest Paid on Revenue Bonds	(137,248)	0	0	(137,248)
Principal Paid on OPWC Loans	(69,719)	0	0	(69,719)
Principal Paid on OWDA Loans	(1,044,150)	0	0	(1,044,150)
Interest Paid on OWDA Loans	(250,393)	0	0	(250,393)
Payments for Capital Acquisitions	(2,789,887)	(211,613)	0	(3,001,500)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(2,505,122)</u>	<u>(211,613)</u>	<u>0</u>	<u>(2,716,735)</u>
Cash Flows from Investing Activities				
Interest on Investments	3,197	0	0	3,197
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(1,408,724)	(83,643)	15,989	(1,476,378)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>4,905,978</u>	<u>1,135,335</u>	<u>70,246</u>	<u>6,111,559</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,497,254</u>	<u>\$1,051,692</u>	<u>\$86,235</u>	<u>\$4,635,181</u>

(continued)

Geauga County, Ohio

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

	<u>Water Resources</u>	<u>Water District</u>	<u>Storm Water</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$1,438,835)	\$181,156	(\$3,541)	(\$1,261,220)
Adjustments:				
Depreciation	1,377,740	323,174	0	1,700,914
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	185,380	(22,504)	0	162,876
Materials and Supplies Inventory	(5,169)	0	0	(5,169)
Special Assessments	336,975	0	838	337,813
Decrease in Deferred Outflows of Resources - Pension	22,031	0	0	22,031
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	13,718	903	0	14,621
Contracts Payable	253,457	(2,397)	0	251,060
Accrued Wages	3,036	1,645	25	4,706
Compensated Absences Payable	(8,170)	1,956	0	(6,214)
Intergovernmental Payable	(60,628)	23,713	(57)	(36,972)
Net Pension Liability	(31,958)	0	0	(31,958)
Decrease in Deferred Inflows of Resources - Pension	(14,052)	0	0	(14,052)
<i>Total Adjustments</i>	<u>2,072,360</u>	<u>326,490</u>	<u>806</u>	<u>2,399,656</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$633,525</u>	<u>\$507,646</u>	<u>(\$2,735)</u>	<u>\$1,138,436</u>

Noncash Capital Financing Activities

During 2015, the HUD Housing/Community Development Block Grant capital projects fund paid \$720,000 to contractors on behalf of the Water Resources enterprise fund. These amounts are included in capital contributions.

During 2015, the County received \$125,268 in sewer lines from developers. These amounts are included in capital contributions.

During 2014, an intergovernmental receivable was recorded in the Water Resources enterprise fund in the amount of \$499,858. The receivable decreased the Revenue Bonds Issued on an accrual basis for 2015.

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2015

Assets	
Equity in Pooled Cash and Cash Equivalents	\$24,514,322
Cash and Cash Equivalents in Segregated Accounts	1,333,376
Property Taxes Receivable	189,950,754
Special Assessments Receivable	1,810,306
	<hr/>
<i>Total Assets</i>	<u><u>\$217,608,758</u></u>
Liabilities	
Intergovernmental Payable	\$191,247,913
Undistributed Monies	24,835,978
Due to Others	321,242
Payroll Withholdings	1,203,625
	<hr/>
<i>Total Liabilities</i>	<u><u>\$217,608,758</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

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, 2015

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 25 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
Geauga, Ashtabula, and Portage Partnership, Incorporated
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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

Basis of Presentation

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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.

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

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

Enterprise Funds Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

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

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

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

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

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

Measurement Focus

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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

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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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 and for pension. 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 are explained in Note 18.

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, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance year 2016 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, grants and entitlements. 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 Balance to Net Position of Governmental Activities found on page 23. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 18).

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

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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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 2015, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio), First American Government Obligation Mutual Fund, Municipal Securities, Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Bonds and Federal National Mortgage Association Bonds.

Investments are reported at fair value which is based on quoted market prices.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2015.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2015 amounted to \$456,033, which includes \$337,394 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.

Prepaid Items

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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). Donated capital assets are recorded at their fair market 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. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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.

Contributions of Capital

Contributions of capital in the proprietary fund financial statements arise from outside contributions of capital assets or from grants or outside contributions of resources restricted to capital acquisition and construction.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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.

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, compensated absences and net pension liability 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.

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by policies of the County Commissioners or a County official delegated that authority by resolution or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance.

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.

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.

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.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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.

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 Principle

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68."

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had an effect on net position as reported December 31, 2014, as disclosed below.

Restatement of Prior Year Net Position

During 2015, it was determined that a Local Government Innovation loan was incorrectly classified as a grant for governmental activities causing an overstatement of net position.

The implementation of GASB Statements No. 68 and No. 71 and the correction for the Local Government Innovation loan had the following effect on net position as reported December 31, 2014:

	Governmental Activities	Buisness-Type Activities	Total
Net Position, December 31, 2014	\$226,784,990	\$34,729,292	\$261,514,282
Adjustments:			
Net Pension Liability	(29,328,681)	(1,694,354)	(31,023,035)
Deferred Outflow - Payments Subsequent to Measurement Date	3,562,300	211,973	3,774,273
Deferred Inflow	(222,449)	0	(222,449)
Local Government Innovation Loan	(397,453)	0	(397,453)
Adjusted Net Position, December 31, 2014	\$200,398,707	\$33,246,911	\$233,645,618

	Water Resources	Water District	Storm Water	Total Business-Type Activities
Net Position, December 31, 2014	\$27,607,711	\$7,034,367	\$87,214	\$34,729,292
Adjustments:				
Net Pension Liability	(1,694,354)	0	0	(1,694,354)
Deferred Outflow - Payments Subsequent to Measurement Date	211,973	0	0	211,973
Adjusted Net Position, December 31, 2014	\$26,125,330	\$7,034,367	\$87,214	\$33,246,911

The County restated for employer contributions subsequent to the measurement date. The County also restated for its proportionate share of the collective deferred inflows/outflows provided by STRS as the collective balances had been determined by STRS for the prior year. The County made no restatement for deferred inflows/outflows of resources related to OPERS as the information needed to generate these restatements was not available.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

Note 4. Accountability

The county home special revenue fund had a deficit fund balance of \$2,939 caused by the recognition of expenditures on the modified accrual basis of accounting which are substantially greater than expenditures recognized on the cash basis. The permanent improvement capital projects fund had a deficit of \$1,070,932 due to the issuance of public safety communications notes. Once the notes are retired, the deficit will be eliminated. The general fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur.

Note 5. Fund Balances

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

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed Monies	\$125,511	\$0	\$0	\$125,511
Prepays	112,785	0	0	112,785
Inventory	219,840	28,377	75,299	323,516
<i>Total Nonspendable</i>	458,136	28,377	75,299	561,812
<i>Restricted for</i>				
County Courts	0	0	474,849	474,849
Community Development Grant Program	0	0	3,400,976	3,400,976
Farmland Preservation	0	0	14,966	14,966
911 Emergency Phone System	0	0	80,650	80,650
Law Enforcement Services	0	0	405,079	405,079
Dog and Kennel	0	0	174,939	174,939
Health Care Services	0	4,526,690	3,381,099	7,907,789
Senior Citizen Services	0	0	2,310,794	2,310,794
Public Assistance	0	0	750,780	750,780
Children's Services	0	0	2,105,050	2,105,050
Street Maintenance	0	0	2,150,889	2,150,889
County Transportation	0	0	197,651	197,651
Tax Administration	0	0	2,541,866	2,541,866
Debt Service Payments	0	0	2,737,318	2,737,318
Capital Improvements	0	0	1,471,530	1,471,530
Law Library	0	0	38,814	38,814
Wetland Mitigation	0	0	60,126	60,126
Board of Education - Recounts	0	0	55	55
SMART Ohio Grant	0	0	162,688	162,688
<i>Total Restricted</i>	\$0	\$4,526,690	\$22,460,119	\$26,986,809

(continued)

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<i>Committed to</i>				
Juvenile Detention Facility	\$34,661	\$0	\$0	\$34,661
Compensated Absences	406,854	0	0	406,854
Emergency Preparedness Program	0	0	57,959	57,959
Law Enforcement Services	0	0	258,382	258,382
Capital Improvements	0	0	1,359,754	1,359,754
Bicentennial Celebration	0	0	648	648
Service Contracts	110,660	0	0	110,660
<i>Total Committed</i>	552,175	0	1,676,743	2,228,918
<i>Assigned to</i>				
Purchases on Order:				
Purchased Services	119,692	0	0	119,692
Materials and Supplies	125,288	0	0	125,288
Grants	50,200	0	0	50,200
Other	233,075	0	0	233,075
Capital Outlay	54,941	0	0	54,941
<i>Total Assigned</i>	583,196	0	0	583,196
<i>Unassigned (Deficit)</i>	8,882,786	0	(1,079,015)	7,803,771
Total Fund Balances	\$10,476,293	\$4,555,067	\$23,133,146	\$38,164,506

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).

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

5. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
6. Budgetary revenues and expenditures for the county recorder micrographics, certificate of title and elections funds are classified to the general fund for GAAP reporting.
7. Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).

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

Net Change in Fund Balances		
	General	Developmental Disabilities
GAAP Basis	(\$264,338)	(\$1,778,716)
Net Adjustment for Revenue Accruals	32,049	386,455
Beginning Fair Value Adjustment for Investments	385	0
Ending Fair Value Adjustment for Investments	125,272	0
Beginning Unrecorded Cash	14,120	148
Ending Unrecorded Cash	(24,354)	(148)
Advances In	68,700	0
Net Adjustment for Expenditure Accruals	498,510	584,977
Excess of Revenues Over Expenditures		
County Recorder Micrographics	(8,436)	0
Certificate of Title	(95,489)	0
Elections	(66,212)	0
Encumbrances	(862,317)	(457,309)
Budget Basis	(\$582,110)	(\$1,264,593)

Note 7. Deposits and Investments

Monies held by the County are classified by State Statute in two categories, active and inactive. 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.

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

1. United States Treasury Bills, Notes, Bonds, 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 securities issued by any Federal government agency or instrumentality, including, but not limited to, 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 that 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 that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that 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 similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase;
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a Federal government agency of instrumentality, and/or highly rate commercial paper; and
12. Up to one percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. 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. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$19,470,515 of the County's bank balance of \$29,632,755 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

	Fair Value	Maturity	Moody Rating	Percent of Total Investments
STAR Ohio	\$1,501,402	Average 49.4 Days	N/A	N/A
First American Government Obligation Mutual Fund	15,005	Less than One Year	Aaa-mf	0.04 %
Municipal Securities	1,913,629	Less than Two Years	N/A	4.81
Federal Farm Credit Bank Bonds	1,989,880	Less than Two Years	Aaa	5.00
Federal Farm Credit Bank Bonds	997,500	Less than Three Years	Aaa	2.51
Federal Farm Credit Bank Bonds	2,195,458	Less than Four Years	Aaa	5.51
Federal Farm Credit Bank Bonds	1,989,340	Less than Five Years	Aaa	5.00
Federal Home Loan Bank Bonds	1,997,500	Less than One Year	Aaa	5.02
Federal Home Loan Bank Bonds	1,998,900	Less than Two Years	Aaa	5.02
Federal Home Loan Bank Bonds	1,988,140	Less than Three Years	Aaa	4.99
Federal Home Loan Bank Bonds	1,751,886	Less than Four Years	Aaa	4.40
Federal Home Loan Mortgage Corporation Bonds	1,992,080	Less than Three Years	Aaa	5.00
Federal Home Loan Mortgage Corporation Bonds	4,707,167	Less than Four Years	Aaa	11.82
Federal Home Loan Mortgage Corporation Bonds	7,747,620	Less than Five Years	Aaa	19.46
Federal National Mortgage Association Bonds	6,496,635	Less than Three Years	Aaa	16.32
Federal National Mortgage Association Bonds	535,562	Less than Four Years	Aaa	1.35
Total Portfolio	<u>\$39,817,704</u>			

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

Credit Risk The Moody'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 Bonds, the Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation and Federal National Mortgage Association 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 At year-end, the carrying amount of the component unit's deposits was \$800,608, of which \$550,608 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 2015 for real and public utility property taxes represents collections of 2014 taxes.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

2015 real property taxes are levied after October 1, 2015, on the assessed value as of January 1, 2015, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2015 real property taxes are collected in and intended to finance 2016.

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. 2015 public utility property taxes which became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2015, was \$11.20 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2015 property tax receipts were based are as follows:

Real Property	\$2,957,616,560
Public Utility Personal Property	<u>88,794,640</u>
Total Assessed Value	<u><u>\$3,046,411,200</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, 2015, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2015 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.

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, 2015, 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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, special assessments and delinquent property taxes are expected to be collected within one year.

Loans expected to be collected in more than one year amount to \$2,823,643 in the revolving loan special revenue fund. At December 31, 2015, there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$562,720 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$48,688.

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>Governmental Activities</u>	<u>Amount</u>
General Fund	
Casino Tax	\$573,151
Property Tax Rollbacks and Exemptions	469,610
Local Government and Revenue Assistance	295,082
Grant	17,081
Miscellaneous	312
Total General Fund	<u>1,355,236</u>
Special Revenue Funds	
Developmental Disabilities	752,636
Intensive Supervision	15,601
Care and Custody	18,672
Pre-Sentence Investigative Reporting	6,500
Motor Vehicle License	2,659,661
Mental Health	1,088,481
Children's Services Levy	498,033
Community Development	4,374
Child Support Enforcement	126,351
Transportation Administration	226,799
Aging	237,278
Public Assistance	756,678
Municipal Road Tax	7,124
DARE	22,183
Law Library	7,778
Violence Prevention	24,668
Pretrial Release	6,884
Total Special Revenue Funds	<u>6,459,701</u>
Capital Projects Funds	
Construction	510,841
Road and Bridge	207,820
Permanent Improvement	1,240
Total Capital Projects Funds	<u>719,901</u>
<i>Total Governmental Activities</i>	<u><u>\$8,534,838</u></u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

At December 31, 2015, the County had an intergovernmental receivable of \$15,188 in the water resources enterprise fund from Ohio Public Works Commission.

Note 11. Related Party Transactions

During 2015, 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 \$656,132.

The County purchased supplies from Great Lakes Outdoor Supply Company. Commissioner Ralph Spidalieri is the president of the company. In 2015, the County paid \$230 to Great Lakes Outdoor Supply Company.

The County contracted with Thrasher, Dinsmore and Dolan law office for legal services. Sheriff Daniel McClelland's daughter works for the law office. In 2015, the County paid \$68,095 to Thrasher, Dinsmore and Dolan.

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 2015, the County contributed \$25,273 to the agency, which represents 8.05 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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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 2015. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

Portage-Geauga Juvenile Detention and Rehabilitation Center

The Portage-Geauga Juvenile Detention and Rehabilitation Center (the "Center") is a joint venture between Portage and Geauga Counties. The degree of control exercised by either participating County is limited to its representation on the Board. A joint board of trustees whose membership consists of four appointees of the Portage County Commissioners and three appointees of the Geauga County Commissioners controls the operation of the Center. The Center does not have any debt outstanding. The continued existence of the Center is dependent upon the County's continued participation; however, the County does not have an equity interest in the Center. The Center is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. In 2015, the County contributed \$591,172 to the Center, which represents 24.12 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-five 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.

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

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

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

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

Note 15. Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 45 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2015, the County contributed \$31,773, which represents 0.43 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 2015, 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 2015, N.E.O.N. received sufficient revenues from State grant monies and no additional funds were needed from Geauga County.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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 2015, the County Commissioners contributed \$40,868, which represents 3.22 percent of total contributions.

Geauga, Ashtabula, and Portage Partnership, Incorporated (GAPP)

GAPP provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP 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. GAPP, 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 GAPP are appointed by the Board of County Commissioners of each county. The Board exercises total control over the operations of GAAP, 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, 2015, consisted of the following:

Transfers To	Transfers From				Totals
	General	Developmental Disabilities	Other Governmental Funds	Water District	
Other Governmental Funds	\$5,153,410	\$200,000	\$1,582,731	\$0	\$6,936,141
Water Resources	80,000	0	0	379,676	459,676
Storm Water	18,724	0	0	0	18,724
Totals	\$5,252,134	\$200,000	\$1,582,731	\$379,676	\$7,414,541

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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, 2015, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

	Interfund Receivable		
Interfund Payable	General	Other Governmental Funds	Totals
Other Governmental Funds	\$3,703	\$21,118	\$24,821

Note 17. Capital Assets

Capital asset activity for the year ended December 31, 2015, was as follows:

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$4,431,621	\$0	\$0	\$4,431,621
Infrastructure	130,468,727	1,165,787	0	131,634,514
Construction in Progress	1,051,174	1,375,866	(60,531)	2,366,509
<i>Total Nondepreciable Capital Assets</i>	135,951,522	2,541,653	(60,531)	138,432,644
<i>Depreciable Capital Assets</i>				
Building and Improvements	65,319,867	613,668	0	65,933,535
Machinery and Equipment	11,641,713	260,457	(388,627)	11,513,543
Vehicles	8,308,179	476,549	(615,389)	8,169,339
<i>Total Depreciable Capital Assets</i>	85,269,759	1,350,674	(1,004,016)	85,616,417
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(26,712,159)	(1,746,673)	0	(28,458,832)
Machinery and Equipment	(10,473,214)	(410,933)	372,572	(10,511,575)
Vehicles	(6,348,240)	(685,966)	615,389	(6,418,817)
<i>Total Accumulated Depreciation</i>	(43,533,613)	(2,843,572) *	987,961	(45,389,224)
<i>Total Depreciable Capital Assets, Net</i>	41,736,146	(1,492,898)	(16,055)	40,227,193
<i>Governmental Activities Capital Assets, Net</i>	\$177,687,668	\$1,048,755	(\$76,586)	\$178,659,837

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
Business Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
Construction in Progress	1,106,542	3,273,771	(2,535,283)	1,845,030
<i>Total Nondepreciable Capital Assets</i>	2,063,317	3,273,771	(2,535,283)	2,801,805
<i>Depreciable Capital Assets</i>				
Building and Improvements	22,040,208	0	0	22,040,208
Machinery and Equipment	2,911,414	236,116	(7,455)	3,140,075
Vehicles	1,621,018	110,597	(99,987)	1,631,628
Water and Wastewater Lines	36,760,196	2,761,567	0	39,521,763
<i>Total Depreciable Capital Assets</i>	63,332,836	3,108,280	(107,442)	66,333,674
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(8,367,116)	(551,005)	0	(8,918,121)
Machinery and Equipment	(1,962,102)	(107,632)	7,455	(2,062,279)
Vehicles	(1,199,005)	(123,920)	99,987	(1,222,938)
Water and Wastewater Lines	(16,358,200)	(918,357)	0	(17,276,557)
<i>Total Accumulated Depreciation</i>	(27,886,423)	(1,700,914)	107,442	(29,479,895)
<i>Total Depreciable Capital Assets, Net</i>	35,446,413	1,407,366	0	36,853,779
<i>Business Type Activities Capital Assets, Net</i>	\$37,509,730	\$4,681,137	(\$2,535,283)	\$39,655,584

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$985,145
Public Safety	439,783
Public Works	477,419
Health	97,575
Human Services	843,650
Total	\$2,843,572

Note 18. Defined Benefit Pension Plans

Net Pension Liability

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others.

While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

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.

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

	State and Local		Law Enforcement	
2015 Statutory Maximum Contribution Rates				
Employer	14.0	%	18.1	%
Employee	10.0		**	
 2015 Actual Contribution Rates				
Employer:				
Pension	12.0	%	16.1	%
Post-employment Health Care Benefits	2.0		2.0	
Total Employer	14.0	%	18.1	%
Employee	10.0	%	13.0	%

** This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate, which is set by OPERS' Board with no Statutory maximum rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$3,749,946 for 2015. Of this amount, \$435,098 is reported as an intergovernmental payable.

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. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five year of service on August 1, 2026.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11 percent of the 12 percent member rate goes to the DC Plan and 1 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2015, the employer rate was 14 percent and the member rate was 12 percent of covered payroll. The statutory employer rate for fiscal year 2016 and subsequent years is 14 percent. The statutory member contribution rate increased to 13 percent on July 1, 2015, and will increase to 14 percent on July 1, 2016. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$63,684 for 2015. Of this amount \$1,354 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2014, and the net pension liability for STRS was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability 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:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

	OPERS	STRS	Total
Proportion of the Net Pension Liability Prior Measurement Date	0.25295952%	0.00494339%	
Proportion of the Net Pension Liability Current Measurement Date	0.25295952%	0.00423359%	
Change in Proportionate Share	0.00000000%	(0.00070980%)	
Proportionate Share of the Net Pension Liability	\$30,509,746	\$1,170,040	\$31,679,786
Pension Expense	3,327,921	12,621	3,340,542

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

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$1,627,908	\$53,339	\$1,681,247
County contributions subsequent to the measurement date	3,749,946	32,953	3,782,899
Total Deferred Outflows of Resources	\$5,377,854	\$86,292	\$5,464,146
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	\$535,994	\$222,449	\$758,443
Change in Proportionate Share	0	24,040	24,040
Total Deferred Inflows of Resources	\$535,994	\$246,489	\$782,483

The \$3,782,899 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 in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2016	\$159,667	(\$59,574)	\$100,093
2017	159,667	(59,574)	100,093
2018	365,603	(59,575)	306,028
2019	406,977	(14,427)	392,550
Total	\$1,091,914	(\$193,150)	\$898,764

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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

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

Sensitivity of the City'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 8 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 (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$56,129,188	\$30,509,746	\$8,932,001

Actuarial Assumptions – STRS

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

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

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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

Asset Class	Target Allocation	10 Year Expected Nominal Rate of Return *
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
 Total	 100.00 %	

* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.5 percent.

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

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

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$1,474,207	\$1,170,040	\$653,899

Note 19. Post-Employment Benefits

Ohio Public Employees Retirement System (OPERS)

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

OPERS maintains two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post-Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

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

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

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, 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.

OPERS maintains three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016, remained at 2.0 percent for both plans. The 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 to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5 percent.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014, and 2013 was \$624,991, \$597,185, and \$257,419, respectively. For 2015, 89.66 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal years ended June 30, 2014 and 2013, one percent of covered payroll was allocated to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2015, 2014 and 2013 were \$0, \$4,491 and \$5,135, respectively. The full amount has been contributed for all years.

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, thirty-three (33) percent of the accumulated, unused sick leave is paid, up to a maximum of 90 days, to employees who meet all necessary requirements to retire.

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, 2015

Note 21. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2015, follows:

	Balance 12/31/14	Issued	Retired	Balance 12/31/15
Governmental Activities				
<i>Capital Projects Funds:</i>				
Communication System .316%	\$3,000,000	\$0	\$3,000,000	\$0
Communication System 1%	0	2,500,000	0	2,500,000
Building Improvements 1%	0	800,000	0	800,000
<i>Total</i>	\$3,000,000	\$3,300,000	\$3,000,000	\$3,300,000

The notes are backed by the full faith and credit of Geauga County and will mature within one year. The note liability is reflected in the fund that received the proceeds. Notes are generally issued in anticipation of long-term bond financing and are refinanced until such bonds are issued.

Note 22. 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
<i>Special Assessment Bonds:</i>				
Sanitary Sewer - Aquilla	1984	5.00	\$292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
Sanitary Sewer - Bainbridge	1995	3.90 - 6.85	2,600,000	2015
Business-Type Activities				
<i>OWDA Loans:</i>				
Chagrin Heights	1996	4.16	\$536,514	2017
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
Infirmary Creek Waste Water Treatment Plant	2012	2.30	1,195,639	2032

(continued)

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Business-Type Activities (continued)				
<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:</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

Changes in the County's long-term obligations during the year ended December 31, 2015, consist of the following:

	Outstanding 12/31/14	Additions	Reductions	Outstanding 12/31/15	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Human Services Building Improvements	\$325,000	\$0	\$65,000	\$260,000	\$65,000
Special Assessment Bonds:					
Sanitary Sewer - Aquilla	69,300	0	7,700	61,600	7,700
Sanitary Sewer - Aquilla	1,386	0	154	1,232	154
Sanitary Sewer - Chagrin Falls Park	387,388	0	11,409	375,979	12,008
Sanitary Sewer - Bainbridge	225,000	0	225,000	0	0
<i>Total Special Assessment Bonds</i>	683,074	0	244,263	438,811	19,862
Other Long-Term Obligations:					
Local Government Innovation Loan	397,453	0	56,250	341,203	45,000
Capital Lease	37,645	0	18,226	19,419	11,694
Compensated Absences	3,017,209	791,278	762,419	3,046,068	711,722
<i>Total Other Long-Term Obligations</i>	3,452,307	791,278	836,895	3,406,690	768,416
Net Pension Liability:					
OPERS	28,126,278	649,960	0	28,776,238	0
STRS	1,202,403	0	32,363	1,170,040	0
<i>Total Net Pension Liability</i>	29,328,681	649,960	779,822	29,946,278	0
<i>Total Governmental Activities</i>	\$33,789,062	\$1,441,238	\$1,925,980	\$34,051,779	\$853,278

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

	Outstanding 12/31/14	Additions	Reductions	Outstanding 12/31/15	Amounts Due in One Year
Business Type Activities:					
OWDA Loans:					
Chagrin Heights	\$108,759	\$0	\$42,165	\$66,594	\$43,938
Bellwood Sewer	340,177	0	63,398	276,779	65,636
Valley View	1,507,794	0	230,015	1,277,779	238,136
Auburn Corners	1,019,702	0	130,956	888,746	135,578
County Water Tower	109,578	0	18,392	91,186	19,044
Water Treatment Plant	304,719	0	45,706	259,013	47,627
McFarland Treatment Plant	5,031,255	0	420,310	4,610,945	427,359
Waterline Installation	251,312	0	16,555	234,757	17,408
Hunting Valley	405,183	0	26,154	379,029	27,109
Infirmiry Creek Waste Water Treatment Plant	1,074,332	0	50,499	1,023,833	51,667
<i>Total OWDA Loans</i>	<u>10,152,811</u>	<u>0</u>	<u>1,044,150</u>	<u>9,108,661</u>	<u>1,073,502</u>
Revenue Bonds:					
Sanitary Sewer Improvement	746,301	211,699	13,400	944,600	14,600
Sanitary Sewer Refunding	859,000	0	12,100	846,900	13,000
Sanitary Sewer	2,420,000	0	35,000	2,385,000	35,000
Burton Lakes	79,000	0	10,000	69,000	10,000
<i>Total Revenue Bonds</i>	<u>4,104,301</u>	<u>211,699</u>	<u>70,500</u>	<u>4,245,500</u>	<u>72,600</u>
OPWC Loans:					
Valley View	131,251	0	26,250	105,001	26,250
McFarland Creek	455,504	0	28,469	427,035	28,469
Opalocka Waste Water Treatment Plant	270,000	0	15,000	255,000	15,000
<i>Total OPWC Loans</i>	<u>856,755</u>	<u>0</u>	<u>69,719</u>	<u>787,036</u>	<u>69,719</u>
Other Long-Term Obligations:					
Compensated Absences	172,466	61,056	67,270	166,252	56,980
Net Pension Liability:					
OPERS	1,694,354	39,154	0	1,733,508	0
<i>Total Business-Type Activities</i>	<u>\$16,980,687</u>	<u>\$311,909</u>	<u>\$1,251,639</u>	<u>\$16,040,957</u>	<u>\$1,272,801</u>

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

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

Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid. These funds include general fund, aging, care and custody, CASA, certificate of title, children's services levy, child support enforcement, law library resources, community development programs, motor vehicle license, county home, court technology, pre-sentence investigative reporting, prosecutor delinquent tax collector, treasurer delinquent tax collector, dog and kennel, 911 programs, 800 system communication, public assistance, intensive supervision, mental health, developmental disabilities, real estate assessment, transportation, common pleas mediation and violence prevention. Capital Leases will be paid from the general fund and the motor vehicle license special revenue fund. The County pays obligations related to employee compensation from the fund benefitting from their service. See Note 18 for additional information related to the net pension liability.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2015, are as follows:

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		Local Government Innovation Loan
	Principal	Interest	Principal	Interest	Principal
2016	\$65,000	\$11,784	\$19,862	\$22,922	\$45,000
2017	65,000	8,814	20,493	21,894	45,000
2018	65,000	5,876	21,156	20,832	45,000
2019	65,000	2,938	21,855	19,736	45,000
2020	0	0	22,590	18,603	45,000
2021 - 2025	0	0	109,691	74,996	116,203
2026 - 2030	0	0	111,240	47,497	0
2031 - 2034	0	0	111,924	15,066	0
Total	\$260,000	\$29,412	\$438,811	\$241,546	\$341,203

Business-Type Activities

	OWDA Loans		Revenue Bonds		OPWC Loan
	Principal	Interest	Principal	Interest	Loan
2016	\$1,073,502	\$207,037	\$58,000	\$128,966	\$69,719
2017	1,080,665	190,753	58,400	126,610	69,719
2018	1,087,331	160,955	60,700	124,244	69,719
2019	1,117,572	130,714	66,100	121,770	69,720
2020	1,062,311	104,296	52,000	99,250	43,469
2021 - 2025	3,164,402	235,261	308,700	559,139	217,345
2026 - 2030	413,035	37,012	365,900	495,159	217,345
2031 - 2035	109,843	2,536	442,000	417,600	30,000
2036 - 2040	0	0	534,900	322,809	0
2041 - 2045	0	0	649,500	206,638	0
2046 - 2050	0	0	545,500	73,706	0
2051 - 2054	0	0	159,200	12,132	0
Total	\$9,108,661	\$1,068,564	\$3,300,900	\$2,688,023	\$787,036

The County has entered into a contractual agreement for revenue bonds from the US Department of Agriculture (USDA). Under the terms of this agreement, USDA will reimburse, advance or directly pay the construction costs of the approved projects. USDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. Since these loans are still outstanding the balance and due within one year are not included in the schedule of future annual debt service requirements. The balance of the Sanitary Sewer 2014 revenue bonds is \$944,600.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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 \$17,897,784. Principal and interest paid for the current year were \$1,572,010, total net revenues were \$2,407,452 and total revenues were \$8,769,178.

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, 2015, are an overall debt margin of \$69,592,098; and an unvoted debt margin of \$25,395,930.

The County has issued seven issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$134,004,311 at December 31, 2015, 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 23. 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, 2015, was \$82,557.

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, 2015:

	<u>Governmental Activities</u>
2016	\$11,694
2017	5,540
2018	1,380
2019	805
Present Value of Lease Payments	<u>\$19,419</u>

Note 24. 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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

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

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

Note 25. 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 2015.

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 2015.

Note 26. Significant Commitments

Contractual Commitments

As of December 31, 2015, the County had the following contractual construction commitments outstanding:

<u>Project</u>	<u>Project Amount</u>	<u>Amount Paid to Date</u>	<u>Remaining on Project</u>
Russell Park WWTP Engineering	\$1,530,973	\$150,983	\$1,379,990
Engineer Building Addition	1,485,265	1,454,509	30,756
Adult Workshop & Admin Building Roof Replacement	1,036,100	912,000	124,100
Troy Oaks WWTP	695,213	179,404	515,809
McFarland WWTP	2,953,655	1,479,293	1,474,362
Coy Lane Lift Station	185,744	19,592	166,152
	<u>\$7,886,950</u>	<u>\$4,195,781</u>	<u>\$3,691,169</u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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	\$862,317	Water Resources	\$1,558,244
Developmental Disabilities	457,309	Water District	<u>102,588</u>
Other Governmental Funds	<u>3,179,021</u>	Total Proprietary Funds	<u>\$1,660,832</u>
Total Governmental Funds	<u>\$4,498,647</u>		

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 Two Years (1)*

	2014	2013
County's Proportion of the Net Pension Liability	0.25295952%	0.25295952%
County's Proportionate Share of the Net Pension Liability	\$30,509,746	\$29,820,632
County's Covered-Employee Payroll	\$29,859,225	\$25,741,904
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	102.18%	115.84%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

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

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 Three Fiscal Years (1)*

	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.00423359%	0.00494339%	0.00494339%
County's Proportionate Share of the Net Pension Liability	\$1,170,040	\$1,202,403	\$1,432,295
County's Covered-Employee Payroll	\$441,707	\$543,931	\$513,508
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	264.89%	221.06%	278.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available.

Amounts presented for each fiscal year were determined as of June 30th.

Geauga County, Ohio

*Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Three Years (1)*

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$3,749,946	\$3,583,107	\$3,346,447
Contributions in Relation to the Contractually Required Contribution	<u>(3,749,946)</u>	<u>(3,583,107)</u>	<u>(3,346,447)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$31,249,550	\$29,859,225	\$25,741,904
Contributions as a Percentage of Covered-Employee Payroll	12.00%	12.00%	13.00%

(1) Information prior to 2013 is not available.

Geauga County, Ohio

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually Required Contribution	\$63,684	\$60,670	\$66,756	\$76,087
Contributions in Relation to the Contractually Required Contribution	<u>(63,684)</u>	<u>(60,670)</u>	<u>(66,756)</u>	<u>(76,087)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$454,886	\$449,123	\$513,508	\$585,285
Contributions as a Percentage of Covered-Employee Payroll	14.00%	13.51%	13.00%	13.00%

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$126,865	\$105,805	\$160,469	\$151,106	\$179,286	\$196,491
<u>(126,865)</u>	<u>(105,805)</u>	<u>(160,469)</u>	<u>(151,106)</u>	<u>(179,286)</u>	<u>(196,491)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$975,885	\$813,885	\$1,234,377	\$1,162,354	\$1,379,123	\$1,511,469
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2015*

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 2015 for the preservation of these assets.

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

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

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

<u>Condition</u>	<u>Rating</u>	<u>Number of Bridges</u>	<u>Lane Miles</u>
Failed	0		
Imminent Failure	1		
Critical	2		
Serious	3		
Poor	4	3	
Fair	5	11	25.1
Satisfactory	6	24	46.1
Good	7	34	61.3
Very Good	8	94	50.1
Excellent	9	20	53.1
Total		<u>186</u>	<u>235.7</u>

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2015*

The following summarizes the overall ratings as of December 31, 2015, 2014 and 2013:

Condition Assessment	2015		2014		2013	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	235.7	100%	235.6	100%	234.8	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	186	98%	185	99%	187	98%
Less than Fair	3	2%	2	1%	4	2%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2015	\$10,888,590	\$9,064,807	\$1,823,783
2014	10,480,464	8,674,683	1,805,781
2013	10,896,840	9,904,933	991,907
2012	11,446,068	9,438,797	2,007,271
2011	10,726,005	8,060,364	2,665,641

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

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

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

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

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

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

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

DARE Grant

Indigent Guardianship

Drug Law Enforcement

Commissary

Sheriff K-9 Unit

Law Enforcement Block Grant

Concealed Handgun

Violence Prevention

Education and Enforcement

Juvenile Indigent Drivers

Chardon Tower

PreTrial Release

Law Enforcement Assistance

Criminal Investigation

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

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

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

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

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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

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, 2015*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,674,144	\$2,737,318	\$5,253,139	\$23,664,601
Cash and Cash Equivalents:				
In Segregated Accounts	773	0	0	773
Materials and Supplies Inventory	75,299	0	0	75,299
Accounts Receivable	39,288	0	0	39,288
Interfund Receivable	21,118	0	0	21,118
Intergovernmental Receivable	5,707,065	0	719,901	6,426,966
Property Taxes Receivable	9,352,375	0	2,905,555	12,257,930
Special Assessments Receivable	0	904,762	0	904,762
Loans Receivable	3,097,146	0	0	3,097,146
<i>Total Assets</i>	<u>\$33,967,208</u>	<u>\$3,642,080</u>	<u>\$8,878,595</u>	<u>\$46,487,883</u>
Liabilities				
Accounts Payable	\$240,402	\$0	\$47,245	\$287,647
Accrued Wages	367,096	0	0	367,096
Contracts Payable	497,324	0	133,949	631,273
Intergovernmental Payable	384,591	0	0	384,591
Interfund Payable	24,821	0	0	24,821
Accrued Interest Payable	0	0	12,833	12,833
Notes Payable	0	0	3,300,000	3,300,000
<i>Total Liabilities</i>	<u>1,514,234</u>	<u>0</u>	<u>3,494,027</u>	<u>5,008,261</u>
Deferred Inflows of Resources				
Property Taxes	9,161,135	0	2,846,142	12,007,277
Unavailable Revenue	4,656,363	904,762	778,074	6,339,199
<i>Total Deferred Inflows of Resources</i>	<u>13,817,498</u>	<u>904,762</u>	<u>3,624,216</u>	<u>18,346,476</u>
Fund Balances				
Nonspendable	75,299	0	0	75,299
Restricted	18,251,271	2,737,318	1,471,530	22,460,119
Committed	316,989	0	1,359,754	1,676,743
Unassigned (Deficit)	(8,083)	0	(1,070,932)	(1,079,015)
<i>Total Fund Balances</i>	<u>18,635,476</u>	<u>2,737,318</u>	<u>1,760,352</u>	<u>23,133,146</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$33,967,208</u>	<u>\$3,642,080</u>	<u>\$8,878,595</u>	<u>\$46,487,883</u>

Geauga County, Ohio

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$7,607,631	\$0	\$2,845,965	\$10,453,596
Sales Tax	613,000	0	0	613,000
Permissive Motor Vehicle License Tax	717,532	0	0	717,532
Charges for Services	3,172,985	0	40,646	3,213,631
Licenses and Permits	285,352	0	0	285,352
Fines and Forfeitures	179,452	0	118,019	297,471
Intergovernmental	16,300,170	0	1,250,913	17,551,083
Special Assessments	21	342,041	0	342,062
Interest	1,495	0	1,252	2,747
Rentals	73,532	0	0	73,532
Contributions and Donations	323,455	0	0	323,455
Other	989,993	0	135,603	1,125,596
<i>Total Revenues</i>	<u>30,264,618</u>	<u>342,041</u>	<u>4,392,398</u>	<u>34,999,057</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,834,057	0	0	2,834,057
Judicial	1,115,031	0	0	1,115,031
Public Safety	1,769,141	0	0	1,769,141
Public Works	6,784,904	0	0	6,784,904
Health	5,157,070	0	0	5,157,070
Human Services	14,212,986	0	0	14,212,986
Economic Development and Assistance	300,022	0	0	300,022
Capital Outlay	0	0	6,011,599	6,011,599
Debt Service:				
Principal Retirement	7,920	365,513	0	373,433
Interest and Fiscal Charges	0	32,502	18,785	51,287
<i>Total Expenditures</i>	<u>32,181,131</u>	<u>398,015</u>	<u>6,030,384</u>	<u>38,609,530</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,916,513)</u>	<u>(55,974)</u>	<u>(1,637,986)</u>	<u>(3,610,473)</u>
Other Financing Sources (Uses)				
Transfers In	2,865,971	1,122,625	2,947,545	6,936,141
Transfers Out	(330,600)	0	(1,252,131)	(1,582,731)
<i>Total Other Financing Sources (Uses)</i>	<u>2,535,371</u>	<u>1,122,625</u>	<u>1,695,414</u>	<u>5,353,410</u>
<i>Net Change in Fund Balances</i>	618,858	1,066,651	57,428	1,742,937
<i>Fund Balances Beginning of Year</i>	<u>18,016,618</u>	<u>1,670,667</u>	<u>1,702,924</u>	<u>21,390,209</u>
<i>Fund Balances End of Year</i>	<u><u>\$18,635,476</u></u>	<u><u>\$2,737,318</u></u>	<u><u>\$1,760,352</u></u>	<u><u>\$23,133,146</u></u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015*

	<u>Real Estate Assessment</u>	<u>Delinquent Tax Collector</u>	<u>Prosecutor Delinquent Tax Collector</u>	<u>Treasurer Delinquent Tax Collector</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,590,320	\$25,989	\$500,769	\$468,232
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	2,187	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$1,592,507</u>	<u>\$25,989</u>	<u>\$500,769</u>	<u>\$468,232</u>
Liabilities				
Accounts Payable	\$39,272	\$0	\$0	\$5,314
Accrued Wages	29,966	0	2,736	4,658
Contracts Payable	17,681	0	0	21
Intergovernmental Payable	19,719	0	1,714	2,918
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>106,638</u>	<u>0</u>	<u>4,450</u>	<u>12,911</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	2,187	0	0	0
Restricted	1,483,682	25,989	496,319	455,321
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>1,485,869</u>	<u>25,989</u>	<u>496,319</u>	<u>455,321</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,592,507</u>	<u>\$25,989</u>	<u>\$500,769</u>	<u>\$468,232</u>

Community Development Administration	Escrow Interest	Bicentennial	CASA	Intensive Supervision	Care and Custody
\$303,690	\$80,555	\$648	\$33,368	\$8,119	\$245,299
0	0	0	0	0	0
559	0	0	591	0	0
5,163	0	0	0	0	0
0	0	0	0	0	0
4,374	0	0	18,672	15,601	0
0	0	0	0	0	0
3,097,146	0	0	0	0	0
<u>\$3,410,932</u>	<u>\$80,555</u>	<u>\$648</u>	<u>\$52,631</u>	<u>\$23,720</u>	<u>\$245,299</u>
\$622	\$0	\$0	\$1,001	\$0	\$2,064
5,289	0	0	5,448	1,672	3,170
0	0	0	61	0	0
3,236	0	0	4,079	1,053	1,998
0	0	0	0	0	0
<u>9,147</u>	<u>0</u>	<u>0</u>	<u>10,589</u>	<u>2,725</u>	<u>7,232</u>
0	0	0	0	0	0
250	0	0	0	0	0
<u>250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
559	0	0	591	0	0
3,400,976	80,555	0	41,451	20,995	238,067
0	0	648	0	0	0
0	0	0	0	0	0
<u>3,401,535</u>	<u>80,555</u>	<u>648</u>	<u>42,042</u>	<u>20,995</u>	<u>238,067</u>
<u>\$3,410,932</u>	<u>\$80,555</u>	<u>\$648</u>	<u>\$52,631</u>	<u>\$23,720</u>	<u>\$245,299</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015*

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
Assets				
Equity in Pooled Cash and Cash Equivalents	\$40,856	\$11,572	\$40,387	\$52,218
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	4,270	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$45,126</u>	<u>\$11,572</u>	<u>\$40,387</u>	<u>\$52,218</u>
Liabilities				
Accounts Payable	\$13,133	\$0	\$831	\$2,200
Accrued Wages	4,744	0	0	0
Contracts Payable	6,618	0	0	0
Intergovernmental Payable	3,081	0	20	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>27,576</u>	<u>0</u>	<u>851</u>	<u>2,200</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	4,270	0	0	0
Restricted	13,280	11,572	39,536	50,018
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>17,550</u>	<u>11,572</u>	<u>39,536</u>	<u>50,018</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$45,126</u>	<u>\$11,572</u>	<u>\$40,387</u>	<u>\$52,218</u>

Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting
\$944	\$200	\$45,251	\$17,880	\$111,661	\$557
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	6,500
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$944</u>	<u>\$200</u>	<u>\$45,251</u>	<u>\$17,880</u>	<u>\$111,661</u>	<u>\$7,057</u>
\$0	\$0	\$0	\$300	\$605	\$0
0	0	2,341	128	15,817	736
0	0	0	0	2,174	0
0	0	1,495	81	12,415	479
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>3,836</u>	<u>509</u>	<u>31,011</u>	<u>1,215</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
944	200	41,415	17,371	80,650	5,842
0	0	0	0	0	0
0	0	0	0	0	0
<u>944</u>	<u>200</u>	<u>41,415</u>	<u>17,371</u>	<u>80,650</u>	<u>5,842</u>
<u>\$944</u>	<u>\$200</u>	<u>\$45,251</u>	<u>\$17,880</u>	<u>\$111,661</u>	<u>\$7,057</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015*

	800 System Communication	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
Assets				
Equity in Pooled Cash and Cash Equivalents	\$75,815	\$1,399,122	\$12,028	\$190,539
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	7,056	0	10,421
Accounts Receivable	2,797	3,492	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	2,659,661	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	\$78,612	\$4,069,331	\$12,028	\$200,960
Liabilities				
Accounts Payable	\$4,485	\$35,094	\$0	\$780
Accrued Wages	1,839	83,244	0	5,681
Contracts Payable	8,320	5,371	0	557
Intergovernmental Payable	6,009	77,959	0	8,582
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	20,653	201,668	0	15,600
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	2,183,289	0	0
<i>Total Deferred Inflows of Resources</i>	0	2,183,289	0	0
Fund Balances				
Nonspendable	0	7,056	0	10,421
Restricted	0	1,677,318	12,028	174,939
Committed	57,959	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	57,959	1,684,374	12,028	185,360
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$78,612	\$4,069,331	\$12,028	\$200,960

<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$1,746	\$3,304,649	\$1,351,083	\$816,901	\$80,430	\$2,481,646
0	0	0	0	0	0
0	5,557	0	0	29,431	8,616
0	1,931	0	0	2,581	6,822
0	0	0	0	21,118	0
0	1,088,481	498,033	126,351	226,799	237,278
0	3,234,593	3,422,288	0	0	2,695,494
0	0	0	0	0	0
<u>\$1,746</u>	<u>\$7,635,211</u>	<u>\$5,271,404</u>	<u>\$943,252</u>	<u>\$360,359</u>	<u>\$5,429,856</u>
\$0	\$7,110	\$18,662	\$48	\$2,408	\$64,164
0	10,773	401	14,923	22,693	38,871
0	159,806	189,648	428	6,850	32,541
0	8,135	33,118	11,849	17,244	50,652
0	0	0	0	0	21,118
0	185,824	241,829	27,248	49,195	207,346
0	3,168,451	3,352,308	0	0	2,640,376
0	896,026	481,335	6,886	84,082	262,724
0	4,064,477	3,833,643	6,886	84,082	2,903,100
0	5,557	0	0	29,431	8,616
1,746	3,379,353	1,195,932	909,118	197,651	2,310,794
0	0	0	0	0	0
0	0	0	0	0	0
1,746	3,384,910	1,195,932	909,118	227,082	2,319,410
<u>\$1,746</u>	<u>\$7,635,211</u>	<u>\$5,271,404</u>	<u>\$943,252</u>	<u>\$360,359</u>	<u>\$5,429,856</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015*

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,760	\$954,926	\$14,966	\$454,419
Cash and Cash Equivalents In Segregated Accounts	0	773	0	0
Materials and Supplies Inventory	5,144	1,467	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	756,678	0	7,124
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	\$29,904	\$1,713,844	\$14,966	\$461,543
Liabilities				
Accounts Payable	\$5,760	\$23,245	\$0	\$0
Accrued Wages	14,489	90,097	0	0
Contracts Payable	1,173	52,760	0	0
Intergovernmental Payable	11,421	96,872	0	0
Interfund Payable	0	3,703	0	0
<i>Total Liabilities</i>	32,843	266,677	0	0
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	694,920	0	0
<i>Total Deferred Inflows of Resources</i>	0	694,920	0	0
Fund Balances				
Nonspendable	5,144	1,467	0	0
Restricted	0	750,780	14,966	461,543
Committed	0	0	0	0
Unassigned (Deficit)	(8,083)	0	0	0
<i>Total Fund Balances (Deficit)</i>	(2,939)	752,247	14,966	461,543
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$29,904	\$1,713,844	\$14,966	\$461,543

Law Library Resources	Board of Elections - Recount	Wetland Mitigation Bank	SMART Ohio Grant	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$34,456	\$55	\$60,126	\$163,174	\$674,788	\$15,674,144
0	0	0	0	0	773
0	0	0	0	0	75,299
0	0	0	0	16,502	39,288
0	0	0	0	0	21,118
7,778	0	0	0	53,735	5,707,065
0	0	0	0	0	9,352,375
0	0	0	0	0	3,097,146
<u>\$42,234</u>	<u>\$55</u>	<u>\$60,126</u>	<u>\$163,174</u>	<u>\$745,025</u>	<u>\$33,967,208</u>
\$0	\$0	\$0	\$205	\$13,099	\$240,402
1,286	0	0	0	6,094	367,096
1,338	0	0	0	11,977	497,324
796	0	0	281	9,385	384,591
0	0	0	0	0	24,821
<u>3,420</u>	<u>0</u>	<u>0</u>	<u>486</u>	<u>40,555</u>	<u>1,514,234</u>
0	0	0	0	0	9,161,135
0	0	0	0	46,851	4,656,363
0	0	0	0	46,851	13,817,498
0	0	0	0	0	75,299
38,814	55	60,126	162,688	399,237	18,251,271
0	0	0	0	258,382	316,989
0	0	0	0	0	(8,083)
<u>38,814</u>	<u>55</u>	<u>60,126</u>	<u>162,688</u>	<u>657,619</u>	<u>18,635,476</u>
<u>\$42,234</u>	<u>\$55</u>	<u>\$60,126</u>	<u>\$163,174</u>	<u>\$745,025</u>	<u>\$33,967,208</u>

Geauga County, Ohio

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

	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	1,839,959	6,689	128,011	132,502
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	3,912	0	0	3,935
<i>Total Revenues</i>	<u>1,843,871</u>	<u>6,689</u>	<u>128,011</u>	<u>136,437</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,056,472	0	178,855	190,768
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
<i>Total Expenditures</i>	<u>2,056,472</u>	<u>0</u>	<u>178,855</u>	<u>190,768</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(212,601)</u>	<u>6,689</u>	<u>(50,844)</u>	<u>(54,331)</u>
Other Financing Sources (Uses)				
Transfers In	50,000	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(162,601)	6,689	(50,844)	(54,331)
<i>Fund Balances Beginning of Year</i>	<u>1,648,470</u>	<u>19,300</u>	<u>547,163</u>	<u>509,652</u>
<i>Fund Balances End of Year (Deficit)</i>	<u><u>\$1,485,869</u></u>	<u><u>\$25,989</u></u>	<u><u>\$496,319</u></u>	<u><u>\$455,321</u></u>

<u>Community Development Administration</u>	<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>
\$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
49,150	0	0	70,960	62,403	202,885
0	0	0	0	0	0
348	70	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
214,503	0	0	1,965	0	1,703
<u>264,001</u>	<u>70</u>	<u>0</u>	<u>72,925</u>	<u>62,403</u>	<u>204,588</u>
260,153	0	0	0	0	0
0	0	0	265,845	63,830	139,330
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
300,022	0	0	0	0	0
0	0	0	0	0	0
<u>560,175</u>	<u>0</u>	<u>0</u>	<u>265,845</u>	<u>63,830</u>	<u>139,330</u>
<u>(296,174)</u>	<u>70</u>	<u>0</u>	<u>(192,920)</u>	<u>(1,427)</u>	<u>65,258</u>
192,932	0	0	194,274	0	0
<u>(230,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(37,068)</u>	<u>0</u>	<u>0</u>	<u>194,274</u>	<u>0</u>	<u>0</u>
(333,242)	70	0	1,354	(1,427)	65,258
<u>3,734,777</u>	<u>80,485</u>	<u>648</u>	<u>40,688</u>	<u>22,422</u>	<u>172,809</u>
<u>\$3,401,535</u>	<u>\$80,555</u>	<u>\$648</u>	<u>\$42,042</u>	<u>\$20,995</u>	<u>\$238,067</u>

(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, 2015*

	<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	16,255	31,415
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	13,979	0	0
Intergovernmental	143,980	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	1,405	4
<i>Total Revenues</i>	<u>143,980</u>	<u>13,979</u>	<u>17,660</u>	<u>31,419</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	489,165	6,522	16,932	19,603
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>489,165</u>	<u>6,522</u>	<u>16,932</u>	<u>19,603</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(345,185)</u>	<u>7,457</u>	<u>728</u>	<u>11,816</u>
Other Financing Sources (Uses)				
Transfers In	335,000	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>335,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(10,185)	7,457	728	11,816
<i>Fund Balances Beginning of Year</i>	<u>27,735</u>	<u>4,115</u>	<u>38,808</u>	<u>38,202</u>
<i>Fund Balances End of Year (Deficit)</i>	<u><u>\$17,550</u></u>	<u><u>\$11,572</u></u>	<u><u>\$39,536</u></u>	<u><u>\$50,018</u></u>

Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	613,000	0
0	0	0	0	0	0
100	0	45,286	11,393	0	0
0	0	0	0	0	0
0	14	0	0	0	0
0	0	0	0	177,273	26,000
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	1	0
100	14	45,286	11,393	790,274	26,000
0	0	0	0	0	0
0	0	95,366	0	0	0
0	0	0	7,821	885,225	25,818
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	95,366	7,821	885,225	25,818
100	14	(50,080)	3,572	(94,951)	182
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
100	14	(50,080)	3,572	(94,951)	182
844	186	91,495	13,799	175,601	5,660
\$944	\$200	\$41,415	\$17,371	\$80,650	\$5,842

(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, 2015*

	800 System Communication	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	717,532	0	0
Charges for Services	0	10,343	0	5,240
Licenses and Permits	0	0	0	180,073
Fines and Forfeitures	0	39,661	0	7,346
Intergovernmental	0	5,083,447	0	0
Special Assessments	0	0	21	0
Interest	0	1,077	0	0
Rentals	65,808	0	0	0
Contributions and Donations	0	0	0	91,068
Other	3,172	39,109	0	17,740
<i>Total Revenues</i>	<u>68,980</u>	<u>5,891,169</u>	<u>21</u>	<u>301,467</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	255,540	0	0	0
Public Works	0	6,419,611	0	0
Health	0	0	0	251,213
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	7,920	0	0
<i>Total Expenditures</i>	<u>255,540</u>	<u>6,427,531</u>	<u>0</u>	<u>251,213</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(186,560)</u>	<u>(536,362)</u>	<u>21</u>	<u>50,254</u>
Other Financing Sources (Uses)				
Transfers In	152,239	1,396,175	0	0
Transfers Out	0	(56,250)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>152,239</u>	<u>1,339,925</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(34,321)	803,563	21	50,254
<i>Fund Balances Beginning of Year</i>	<u>92,280</u>	<u>880,811</u>	<u>12,007</u>	<u>135,106</u>
<i>Fund Balances End of Year (Deficit)</i>	<u><u>\$57,959</u></u>	<u><u>\$1,684,374</u></u>	<u><u>\$12,028</u></u>	<u><u>\$185,360</u></u>

<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$0	\$3,152,265	\$1,838,822	\$0	\$0	\$2,616,544
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	338,238	356,767	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,304,012	1,930,011	763,179	1,074,226	667,010
0	0	0	0	0	0
0	0	0	0	0	0
0	7,724	0	0	0	0
0	0	11,225	0	0	195,689
0	148,263	57,700	11,246	15,913	49,022
<u>0</u>	<u>5,612,264</u>	<u>3,837,758</u>	<u>1,112,663</u>	<u>1,446,906</u>	<u>3,528,265</u>
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	4,905,857	0	0	0	0
0	0	4,481,313	1,116,485	1,292,302	3,298,881
0	0	0	0	0	0
<u>0</u>	<u>4,905,857</u>	<u>4,481,313</u>	<u>1,116,485</u>	<u>1,292,302</u>	<u>3,298,881</u>
0	706,407	(643,555)	(3,822)	154,604	229,384
0	0	0	0	53,045	0
0	0	0	0	0	0
0	0	0	0	53,045	0
0	706,407	(643,555)	(3,822)	207,649	229,384
<u>1,746</u>	<u>2,678,503</u>	<u>1,839,487</u>	<u>912,940</u>	<u>19,433</u>	<u>2,090,026</u>
<u>\$1,746</u>	<u>\$3,384,910</u>	<u>\$1,195,932</u>	<u>\$909,118</u>	<u>\$227,082</u>	<u>\$2,319,410</u>

(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, 2015*

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
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	240,004	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	3,222,098	0	137,000
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	7,042	0	0	0
Other	1,009	156,033	0	0
<i>Total Revenues</i>	248,055	3,378,131	0	137,000
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	365,293
Health	0	0	0	0
Human Services	627,789	3,396,216	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	627,789	3,396,216	0	365,293
<i>Excess of Revenues Over (Under) Expenditures</i>	(379,734)	(18,085)	0	(228,293)
Other Financing Sources (Uses)				
Transfers In	375,000	92,056	0	0
Transfers Out	0	(44,350)	0	0
<i>Total Other Financing Sources (Uses)</i>	375,000	47,706	0	0
<i>Net Change in Fund Balances</i>	(4,734)	29,621	0	(228,293)
<i>Fund Balances Beginning of Year</i>	1,795	722,626	14,966	689,836
<i>Fund Balances End of Year (Deficit)</i>	(\$2,939)	\$752,247	\$14,966	\$461,543

Law Library Resources	Board of Elections - Recount	Wetland Mitigation Bank	SMART Ohio Grant	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$7,607,631
0	0	0	0	0	613,000
0	0	0	0	0	717,532
0	0	0	0	10,783	3,172,985
0	0	0	0	105,279	285,352
115,825	0	0	0	2,627	179,452
0	0	0	134,550	251,986	16,300,170
0	0	0	0	0	21
0	0	0	0	0	1,495
0	0	0	0	0	73,532
0	0	0	0	18,431	323,455
364	0	0	0	262,994	989,993
<u>116,189</u>	<u>0</u>	<u>0</u>	<u>134,550</u>	<u>652,100</u>	<u>30,264,618</u>
147,809	0	0	0	0	2,834,057
0	0	0	18,438	0	1,115,031
0	0	0	0	594,737	1,769,141
0	0	0	0	0	6,784,904
0	0	0	0	0	5,157,070
0	0	0	0	0	14,212,986
0	0	0	0	0	300,022
0	0	0	0	0	7,920
<u>147,809</u>	<u>0</u>	<u>0</u>	<u>18,438</u>	<u>594,737</u>	<u>32,181,131</u>
<u>(31,620)</u>	<u>0</u>	<u>0</u>	<u>116,112</u>	<u>57,363</u>	<u>(1,916,513)</u>
0	0	0	0	25,250	2,865,971
0	0	0	0	0	(330,600)
0	0	0	0	25,250	2,535,371
(31,620)	0	0	116,112	82,613	618,858
70,434	55	60,126	46,576	575,006	18,016,618
<u>\$38,814</u>	<u>\$55</u>	<u>\$60,126</u>	<u>\$162,688</u>	<u>\$657,619</u>	<u>\$18,635,476</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015*

	<u>Construction</u>	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,873,518	\$523,487	\$485,940	\$1,479,552
Intergovernmental Receivable	510,841	0	207,820	1,240
Property Taxes Receivable	0	0	2,905,555	0
<i>Total Assets</i>	<u>\$2,384,359</u>	<u>\$523,487</u>	<u>\$3,599,315</u>	<u>\$1,480,792</u>
Liabilities				
Accounts Payable	\$700	\$46,545	\$0	\$0
Contracts Payable	0	79,841	0	42,002
Accrued Interest Payable	3,111	0	0	9,722
Notes Payable	800,000	0	0	2,500,000
<i>Total Liabilities</i>	<u>803,811</u>	<u>126,386</u>	<u>0</u>	<u>2,551,724</u>
Deferred Inflows of Resources				
Property Taxes	0	0	2,846,142	0
Unavailable Revenue	510,841	0	267,233	0
<i>Total Deferred Inflows of Resources</i>	<u>510,841</u>	<u>0</u>	<u>3,113,375</u>	<u>0</u>
Fund Balances				
Restricted	0	397,101	485,940	0
Committed	1,069,707	0	0	0
Unassigned (Deficit)	0	0	0	(1,070,932)
<i>Total Fund Balances (Deficit)</i>	<u>1,069,707</u>	<u>397,101</u>	<u>485,940</u>	<u>(1,070,932)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,384,359</u>	<u>\$523,487</u>	<u>\$3,599,315</u>	<u>\$1,480,792</u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$290,047	\$203,932	\$13,150	\$383,513	\$5,253,139
0	0	0	0	719,901
0	0	0	0	2,905,555
<u>\$290,047</u>	<u>\$203,932</u>	<u>\$13,150</u>	<u>\$383,513</u>	<u>\$8,878,595</u>
\$0	\$0	\$0	\$0	\$47,245
0	12,106	0	0	133,949
0	0	0	0	12,833
0	0	0	0	3,300,000
0	12,106	0	0	3,494,027
0	0	0	0	2,846,142
0	0	0	0	778,074
0	0	0	0	3,624,216
0	191,826	13,150	383,513	1,471,530
290,047	0	0	0	1,359,754
0	0	0	0	(1,070,932)
<u>290,047</u>	<u>191,826</u>	<u>13,150</u>	<u>383,513</u>	<u>1,760,352</u>
<u>\$290,047</u>	<u>\$203,932</u>	<u>\$13,150</u>	<u>\$383,513</u>	<u>\$8,878,595</u>

Geauga County, Ohio

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

	Construction	Computerization	Road and Bridge	Permanent Improvement
Revenues				
Property Taxes	\$0	\$0	\$2,845,965	\$0
Charges for Services	0	40,646	0	0
Fines and Forfeitures	0	118,019	0	0
Intergovernmental	28,693	0	953,768	0
Interest	931	0	0	0
Other	18,540	3,175	30,235	46,700
<i>Total Revenues</i>	48,164	161,840	3,829,968	46,700
Expenditures				
Capital Outlay	1,884,491	199,722	3,113,217	322,155
Debt Service:				
Interest and Fiscal Charges	3,111	0	0	15,674
<i>Total Expenditures</i>	1,887,602	199,722	3,113,217	337,829
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,839,438)	(37,882)	716,751	(291,129)
Other Financing Sources (Uses)				
Transfers In	742,570	32,000	0	1,942,975
Transfers Out	0	0	(1,250,000)	0
<i>Total Other Financing Sources (Uses)</i>	742,570	32,000	(1,250,000)	1,942,975
<i>Net Change in Fund Balances</i>	(1,096,868)	(5,882)	(533,249)	1,651,846
<i>Fund Balances (Deficit) Beginning of Year</i>	2,166,575	402,983	1,019,189	(2,722,778)
<i>Fund Balances (Deficit) End of Year</i>	\$1,069,707	\$397,101	\$485,940	(\$1,070,932)

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$2,845,965
0	0	0	0	40,646
0	0	0	0	118,019
0	149,972	118,480	0	1,250,913
251	70	0	0	1,252
0	9,069	27,884	0	135,603
251	159,111	146,364	0	4,392,398
0	308,460	147,594	35,960	6,011,599
0	0	0	0	18,785
0	308,460	147,594	35,960	6,030,384
251	(149,349)	(1,230)	(35,960)	(1,637,986)
0	230,000	0	0	2,947,545
0	(2,131)	0	0	(1,252,131)
0	227,869	0	0	1,695,414
251	78,520	(1,230)	(35,960)	57,428
289,796	113,306	14,380	419,473	1,702,924
<u>\$290,047</u>	<u>\$191,826</u>	<u>\$13,150</u>	<u>\$383,513</u>	<u>\$1,760,352</u>

Combining Statements – Fiduciary Funds

Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Fiduciary Funds (continued)

Agency Funds (continued)

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

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

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

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

Other Agency Funds

Law Enforcement Trust - Prosecutor
Law Library
Real Estate Tax Escrow
Telephone Rotary
Undivided Cigarette Tax
Undivided Intangible Tax
Undivided Manufactured Home Tax
Undivided Forfeited Land
Geauga, Ashtabula, Portage Partnership
Public Defender Fees
Local Government Revenue
Manufactured Home Tax Escrow

Law Enforcement Trust - Sheriff
Over/Double
Sheriff's Inmate
Undivided Township Gas
Undivided Estate Tax
Undivided Deregulation Public Utility
Undivided Public Housing
Ohio Housing Trust
County Home Resident Trust
Sheriff Registry Fees
Maintenance and Paving Guarantee

Geauga County, Ohio

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

	Beginning Balance 1/1/2015	Additions	Deletions	Ending Balance 12/31/2015
District Board of Health				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,294,747	\$2,703,047	\$2,591,629	\$2,406,165
Property Taxes Receivable	536,627	539,099	536,627	539,099
<i>Total Assets</i>	<u>\$2,831,374</u>	<u>\$3,242,146</u>	<u>\$3,128,256</u>	<u>\$2,945,264</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$2,831,374</u>	<u>\$3,242,146</u>	<u>\$3,128,256</u>	<u>\$2,945,264</u>
Park Board				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$9,742,237	\$6,712,137	\$7,212,461	\$9,241,913
Cash and Cash Equivalents In Segregated Accounts	4,027	1,319	0	5,346
Property Taxes Receivable	4,980,651	5,820,034	4,980,651	5,820,034
<i>Total Assets</i>	<u>\$14,726,915</u>	<u>\$12,533,490</u>	<u>\$12,193,112</u>	<u>\$15,067,293</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$14,726,915</u>	<u>\$12,533,490</u>	<u>\$12,193,112</u>	<u>\$15,067,293</u>
Family First Council				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$323,388	\$1,271,529	\$1,239,829	\$355,088
<i>Liabilities</i>				
Undistributed Monies	<u>\$323,388</u>	<u>\$1,271,529</u>	<u>\$1,239,829</u>	<u>\$355,088</u>
Emergency Management Agency				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$317,412	\$313,931	\$366,248	\$265,095
<i>Liabilities</i>				
Undistributed Monies	<u>\$317,412</u>	<u>\$313,931</u>	<u>\$366,248</u>	<u>\$265,095</u>

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2015*

	Beginning Balance 1/1/2015	Additions	Deletions	Ending Balance 12/31/2015
Soil and Water				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$327,349	\$234,232	\$393,574	\$168,007
<i>Liabilities</i>				
Undistributed Monies	\$327,349	\$234,232	\$393,574	\$168,007
 Geauga/Trumbull Solid Waste District				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$3,282,918	\$1,734,832	\$1,273,500	\$3,744,250
Cash and Cash Equivalents In Segregated Accounts	153,852	0	27,122	126,730
<i>Total Assets</i>	\$3,436,770	\$1,734,832	\$1,300,622	\$3,870,980
<i>Liabilities</i>				
Undistributed Monies	\$3,436,770	\$1,734,832	\$1,300,622	\$3,870,980
 Alimony and Child Support				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$21,975	\$0	\$9,089	\$12,886
<i>Liabilities</i>				
Due to Others	\$21,975	\$0	\$9,089	\$12,886
 Building Standards Assessment				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$578	\$5,345	\$5,281	\$642
<i>Liabilities</i>				
Undistributed Monies	\$578	\$5,345	\$5,281	\$642

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2015*

	Beginning Balance 1/1/2015	Additions	Deletions	Ending Balance 12/31/2015
Court Agency				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$1,014,568	\$0	\$111,873	\$902,695
<i>Liabilities</i>				
Undistributed Monies	\$1,014,568	\$0	\$111,873	\$902,695
Emergency Planning				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$29,456	\$20,179	\$23,048	\$26,587
<i>Liabilities</i>				
Due to Others	\$29,456	\$20,179	\$23,048	\$26,587
Hotel/Motel Excise Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10,900	\$61,715	\$61,825	\$10,790
<i>Liabilities</i>				
Intergovernmental Payable	\$10,900	\$61,715	\$61,825	\$10,790
Ohio Elections Commission				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,590	\$2,180	\$410
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$2,590	\$2,180	\$410

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2015*

	Beginning Balance 1/1/2015	Additions	Deletions	Ending Balance 12/31/2015
Payroll				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,186,578	\$38,565,613	\$38,548,566	\$1,203,625
<i>Liabilities</i>				
Payroll Withholdings	\$1,186,578	\$38,565,613	\$38,548,566	\$1,203,625
Sheriff's Civil				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$182,411	\$0	\$4,232	\$178,179
<i>Liabilities</i>				
Undistributed Monies	\$182,411	\$0	\$4,232	\$178,179
Undivided Library and Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$3,214,108	\$3,214,108	\$10
<i>Liabilities</i>				
Intergovernmental Payable	\$10	\$3,214,108	\$3,214,108	\$10
Undivided Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,040,588	\$1,040,588	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$1,040,588	\$1,040,588	\$0

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2015*

	Beginning Balance 1/1/2015	Additions	Deletions	Ending Balance 12/31/2015
Undivided Tangible Tax Assets				
Equity in Pooled Cash and Cash Equivalents	\$44,170	\$351,149	\$367,321	\$27,998
Liabilities				
Intergovernmental Payable	\$44,170	\$351,149	\$367,321	\$27,998
Undivided Real Estate Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,814,259	\$173,840,381	\$174,174,689	\$5,479,951
Receivables				
Property Taxes	180,246,761	183,591,621	180,246,761	183,591,621
Special Assessments	1,919,210	1,810,306	1,919,210	1,810,306
Total Assets	\$187,980,230	\$359,242,308	\$356,340,660	\$190,881,878
Liabilities				
Intergovernmental Payable	\$187,980,230	\$359,242,308	\$356,340,660	\$190,881,878
Law Enforcement Trust - Prosecutor Assets				
Cash and Cash Equivalents In Segregated Accounts	\$10,859	\$0	\$1,270	\$9,589
Liabilities				
Intergovernmental Payable	\$10,859	\$0	\$1,270	\$9,589
Law Enforcement Trust - Sheriff Assets				
Equity in Pooled Cash and Cash Equivalents	\$240	\$5,250	\$5,425	\$65
Cash and Cash Equivalents In Segregated Accounts	45,892	0	0	45,892
Total Assets	\$46,132	\$5,250	\$5,425	\$45,957
Liabilities				
Intergovernmental Payable	\$46,132	\$5,250	\$5,425	\$45,957

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2015*

	Beginning Balance 1/1/2015	Additions	Deletions	Ending Balance 12/31/2015
Law Library				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,453	\$0	\$0	\$4,453
<i>Liabilities</i>				
Intergovernmental Payable	\$4,453	\$0	\$0	\$4,453
Over/Double				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$86,303	\$234,533	\$39,067	\$281,769
<i>Liabilities</i>				
Due to Others	\$86,303	\$234,533	\$39,067	\$281,769
Real Estate Tax Escrow				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$818,186	\$2,794,935	\$2,709,803	\$903,318
<i>Liabilities</i>				
Undistributed Monies	\$818,186	\$2,794,935	\$2,709,803	\$903,318
Sheriff's Inmate				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$49,801	\$2,258	\$0	\$52,059
<i>Liabilities</i>				
Undistributed Monies	\$49,801	\$2,258	\$0	\$52,059

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2015*

	Beginning Balance 1/1/2015	Additions	Deletions	Ending Balance 12/31/2015
Telephone Rotary				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$115,075	\$115,075	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$115,075	\$115,075	\$0
Undivided Township Gas				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$90,464	\$1,532,614	\$1,623,077	\$1
<i>Liabilities</i>				
Intergovernmental Payable	\$90,464	\$1,532,614	\$1,623,077	\$1
Undivided Cigarette Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$497	\$10,860	\$9,639	\$1,718
<i>Liabilities</i>				
Intergovernmental Payable	\$497	\$10,860	\$9,639	\$1,718
Undivided Estate Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$40,791	\$185,167	\$121,191	\$104,767
<i>Liabilities</i>				
Intergovernmental Payable	\$40,791	\$185,167	\$121,191	\$104,767
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

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2015*

	Beginning Balance 1/1/2015	Additions	Deletions	Ending Balance 12/31/2015
Undivided Deregulation Public Utility				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$28	\$28	\$0
<i>Liabilities</i>				
Deposits Held & Due to Others	\$0	\$28	\$28	\$0
Undivided Manufactured Home Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$60,185	\$477,411	\$503,098	\$34,498
<i>Liabilities</i>				
Undistributed Monies	\$60,185	\$477,411	\$503,098	\$34,498
Undivided Public Housing				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$33,612	\$33,612	\$28,975
<i>Liabilities</i>				
Undistributed Monies	\$28,975	\$33,612	\$33,612	\$28,975
Undivided Forfeited Land				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$198	\$0	\$0	\$198
<i>Liabilities</i>				
Intergovernmental Payable	\$198	\$0	\$0	\$198
Ohio Housing Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$91,889	\$410,856	\$398,113	\$104,632
<i>Liabilities</i>				
Intergovernmental Payable	\$91,889	\$410,856	\$398,113	\$104,632

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2015*

	Beginning Balance 1/1/2015	Additions	Deletions	Ending Balance 12/31/2015
Geauga, Ashtabula, Portage Partnership				
<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
County Home Resident Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$305	\$3,699	\$3,699	\$305
<i>Liabilities</i>				
Undistributed Monies	\$305	\$3,699	\$3,699	\$305
Public Defender Fees				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$878	\$6,655	\$7,270	\$263
<i>Liabilities</i>				
Undistributed Monies	\$878	\$6,655	\$7,270	\$263
Sheriff Registry Fees				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$100	\$100	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$100	\$100	\$0

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2015*

	Beginning Balance 1/1/2015	Additions	Deletions	Ending Balance 12/31/2015
Local Government Revenue				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$45,130	\$45,130	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$45,130	\$45,130	\$0
Maintenance and Paving Guarantee				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$47,300	\$0	\$47,300
<i>Liabilities</i>				
Undistributed Monies	\$0	\$47,300	\$0	\$47,300
Manufactured Home Tax Escrow				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$22,677	\$8,419	\$14,258
<i>Liabilities</i>				
Undistributed Monies	\$0	\$22,677	\$8,419	\$14,258
All Agency Funds				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$24,654,637	\$235,997,278	\$236,137,593	\$24,514,322
Cash and Cash Equivalents In Segregated Accounts	1,483,385	3,577	153,586	1,333,376
Receivables:				
Property Taxes	185,764,039	189,950,754	185,764,039	189,950,754
Special Assessments	1,919,210	1,810,306	1,919,210	1,810,306
Total Assets	\$213,821,271	\$427,761,915	\$423,974,428	\$217,608,758
<i>Liabilities</i>				
Intergovernmental Payable	\$188,376,105	\$366,057,205	\$363,185,397	\$191,247,913
Undistributed Monies	24,120,854	22,884,357	22,169,233	24,835,978
Due to Others	137,734	254,740	71,232	321,242
Payroll Withholdings	1,186,578	38,565,613	38,548,566	1,203,625
Total Liabilities	\$213,821,271	\$427,761,915	\$423,974,428	\$217,608,758

**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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,405,858	\$7,451,990	\$7,858,131	\$406,141
Sales Tax	10,324,000	12,324,000	13,438,414	1,114,414
Charges for Services	3,151,050	3,151,050	4,447,891	1,296,841
Licenses and Permits	7,800	7,800	9,472	1,672
Fines and Forfeitures	55,000	55,000	174,862	119,862
Intergovernmental	2,905,722	2,947,914	3,513,730	565,816
Interest	300,000	300,000	572,523	272,523
Rentals	170,000	170,000	179,651	9,651
Other	638,369	638,369	600,443	(37,926)
Total Revenues	24,957,799	27,046,123	30,795,117	3,748,994
Expenditures				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	726,058	732,168	698,573	33,595
Materials and Supplies	10,000	10,000	6,983	3,017
Contract Services	504,770	504,770	441,420	63,350
Other	1,443,369	1,725,458	1,231,570	493,888
Capital Outlay	23,000	23,000	17,168	5,832
Microfilm Board				
Personal Services	147,502	147,502	138,380	9,122
Materials and Supplies	3,000	3,000	2,230	770
Other	10,800	12,272	9,437	2,835
Capital Outlay	2,167	695	300	395
Auditor				
Personal Services	791,146	789,721	712,308	77,413
Materials and Supplies	7,000	7,000	4,633	2,367
Contract Services	38,090	38,090	25,560	12,530
Other	114,000	120,250	46,018	74,232
Capital Outlay	20,000	20,000	4,868	15,132

(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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Treasurer				
Personal Services	\$271,813	\$271,903	\$268,442	\$3,461
Materials and Supplies	1,000	1,000	530	470
Contract Services	34,000	34,000	29,996	4,004
Other	67,900	85,900	80,827	5,073
Prosecutor				
Personal Services	1,452,013	1,450,988	1,343,029	107,959
Materials and Supplies	20,000	20,000	20,000	0
Contract Services	12,000	12,000	12,000	0
Other	75,852	76,877	76,629	248
Budget Commission				
Materials and Supplies	300	300	125	175
Bureau of Inspection				
Other	96,000	96,000	92,085	3,915
Planning Commission				
Personal Services	146,135	146,135	145,376	759
Materials and Supplies	4,500	4,500	4,500	0
Other	17,441	17,441	17,326	115
Automatic Data Processing Board				
Personal Services	442,200	445,591	431,049	14,542
Materials and Supplies	5,000	5,000	2,500	2,500
Contract Services	435,150	437,417	437,417	0
Other	21,375	22,572	22,572	0
Capital Outlay	24,000	24,000	23,974	26
Board of Elections				
Personal Services	709,779	709,779	619,907	89,872
Materials and Supplies	19,600	19,600	11,156	8,444
Contract Services	198,855	197,155	151,265	45,890
Other	24,375	26,075	21,681	4,394

(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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations				
Personal Services	\$748,518	\$769,518	\$720,865	\$48,653
Materials and Supplies	50,000	50,000	49,983	17
Contract Services	920,000	920,000	860,465	59,535
Other	560,000	560,000	523,369	36,631
Capital Outlay	0	10,000	9,935	65
Recorder				
Personal Services	265,363	265,363	256,502	8,861
Materials and Supplies	10,700	10,700	5,000	5,700
Other	8,680	8,680	7,172	1,508
Total General Government Legislative and Executive	<u>10,483,451</u>	<u>10,832,420</u>	<u>9,585,125</u>	<u>1,247,295</u>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	868,311	896,982	883,085	13,897
Materials and Supplies	4,950	5,450	5,450	0
Contract Services	10,000	2,500	1,411	1,089
Other	17,500	23,500	23,364	136
Capital Outlay	1,500	0	0	0
Jury Commission				
Personal Services	9,625	9,625	6,725	2,900
Materials and Supplies	700	700	700	0
Other	200	200	200	0
Court of Appeals				
Other	75,000	75,000	52,343	22,657
Juvenile Court				
Personal Services	529,491	504,160	495,486	8,674
Materials and Supplies	6,500	4,500	4,500	0
Contract Services	193,016	115,164	105,326	9,838
Other	92,660	88,140	58,738	29,402
Capital Outlay	1,200	1,200	984	216

(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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court				
Personal Services	\$269,064	\$371,737	\$371,525	\$212
Materials and Supplies	7,000	7,000	6,758	242
Contract Services	9,000	31,500	29,935	1,565
Other	34,800	63,602	63,602	0
Capital Outlay	1,000	2,000	915	1,085
Adult Probation				
Personal Services	253,045	229,390	202,140	27,250
Materials and Supplies	3,000	1,000	1,000	0
Contract Services	500	0	0	0
Juvenile Probation				
Personal Services	478,567	440,995	435,119	5,876
Materials and Supplies	1,300	1,300	1,000	300
Contract Services	500	0	0	0
Other	24,000	21,000	20,205	795
Capital Outlay	300	300	300	0
Clerk of Courts				
Personal Services	552,099	552,099	546,525	5,574
Materials and Supplies	15,450	25,000	16,413	8,587
Contract Services	2,100	2,100	451	1,649
Other	13,000	13,000	9,760	3,240
Municipal Court				
Personal Services	151,451	148,451	118,233	30,218
Other	16,300	24,300	22,459	1,841
Public Defender				
Personal Services	399,208	435,653	426,338	9,315
Materials and Supplies	3,000	4,000	4,000	0
Contract Services	3,360	3,360	2,825	535
Other	27,196	34,896	33,084	1,812
Capital Outlay	0	2,850	2,850	0
Total General Government Judicial	<u>\$4,075,893</u>	<u>\$4,142,654</u>	<u>\$3,953,749</u>	<u>\$188,905</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety				
Detention Home				
Other	\$591,172	\$591,172	\$591,172	\$0
Coroner				
Personal Services	97,089	98,759	98,326	433
Materials and Supplies	750	750	0	750
Contract Services	60,000	60,000	52,300	7,700
Other	2,040	2,040	0	2,040
Lab and Morgue				
Materials and Supplies	2,500	2,500	2,000	500
Other	50,000	50,000	33,350	16,650
Sheriff				
Personal Services	9,665,669	9,675,421	9,431,752	243,669
Materials and Supplies	581,470	546,644	499,439	47,205
Contract Services	163,700	254,463	241,397	13,066
Other	103,085	103,085	89,370	13,715
Capital Outlay	210,973	345,891	335,392	10,499
Building Department				
Personal Services	434,606	434,606	408,821	25,785
Materials and Supplies	2,500	2,500	1,499	1,001
Contract Services	40,500	40,500	39,100	1,400
Other	6,200	6,200	5,438	762
Capital Outlay	0	23,000	22,191	809
Total Public Safety	<u>12,012,254</u>	<u>12,237,531</u>	<u>11,851,547</u>	<u>385,984</u>
Health				
Other Agriculture Programs				
Grants	483,895	483,895	368,377	115,518
Other Health Programs				
Grants	<u>314,000</u>	<u>314,000</u>	<u>130,070</u>	<u>183,930</u>
Total Health	<u>\$797,895</u>	<u>\$797,895</u>	<u>\$498,447</u>	<u>\$299,448</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services				
Veterans Services				
Personal Services	\$249,402	\$252,982	\$250,319	\$2,663
Other	206,500	210,735	54,606	156,129
Total Human Services	455,902	463,717	304,925	158,792
<i>Total Expenditures</i>	27,825,395	28,474,217	26,193,793	2,280,424
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,867,596)	(1,428,094)	4,601,324	6,029,418
Other Financing Sources (Uses)				
Advances In	68,700	68,700	68,700	0
Transfers In	3,727,000	27,000	0	(27,000)
Transfers Out	(1,646,197)	(6,320,102)	(5,252,134)	1,067,968
<i>Total Other Financing Sources (Uses)</i>	2,149,503	(6,224,402)	(5,183,434)	1,040,968
<i>Net Change in Fund Balance</i>	(718,093)	(7,652,496)	(582,110)	7,070,386
Fund Balance at Beginning of Year	7,925,771	7,925,771	7,925,771	0
Unexpended Prior Year Encumbrances	306,759	306,759	306,759	0
<i>Fund Balance at End of Year</i>	\$7,514,437	\$580,034	\$7,650,420	\$7,070,386

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$8,095,127	\$8,174,950	\$8,207,291	\$32,341
Charges for Services	1,279,751	1,435,000	1,751,018	316,018
Intergovernmental	6,483,022	6,733,701	6,721,076	(12,625)
Interest	150	0	34	34
Contributions and Donations	70,000	70,000	120,024	50,024
Other	32,000	33,000	337,324	304,324
<i>Total Revenues</i>	<u>15,960,050</u>	<u>16,446,651</u>	<u>17,136,767</u>	<u>690,116</u>
Expenditures				
Current:				
Human Services				
Personal Services	9,910,000	8,746,000	8,098,243	647,757
Materials and Supplies	800,000	750,000	485,911	264,089
Contract Services	7,635,000	9,375,000	8,896,363	478,637
Other	620,050	607,000	593,682	13,318
Capital Outlay	280,000	390,000	127,161	262,839
<i>Total Expenditures</i>	<u>19,245,050</u>	<u>19,868,000</u>	<u>18,201,360</u>	<u>1,666,640</u>
<i>Excess of Revenues Under Expenditures</i>	(3,285,000)	(3,421,349)	(1,064,593)	2,356,756
Other Financing Uses				
Transfers Out	0	(206,000)	(200,000)	6,000
<i>Net Change in Fund Balance</i>	(3,285,000)	(3,627,349)	(1,264,593)	2,362,756
Fund Balance Beginning of Year	5,546,397	5,546,397	5,546,397	0
Unexpended Prior Year Encumbrances	151,461	151,461	151,461	0
<i>Fund Balance End of Year</i>	<u>\$2,412,858</u>	<u>\$2,070,509</u>	<u>\$4,433,265</u>	<u>\$2,362,756</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$5,423,295	\$5,423,295	\$5,509,139	\$85,844
Interest	2,250	2,250	2,873	623
Tap-in Fees	456,705	456,705	473,620	16,915
Proceeds of Bonds	700,000	700,000	711,557	11,557
Other	1,124,000	1,124,000	178,245	(945,755)
Intergovernmental	1,100,000	1,100,000	1,145,218	45,218
Special Assessments	790,000	790,000	684,360	(105,640)
<i>Total Revenues</i>	<u>9,596,250</u>	<u>9,596,250</u>	<u>8,705,012</u>	<u>(891,238)</u>
Expenses				
Personal Services	2,474,622	2,404,704	2,397,302	7,402
Materials and Supplies	410,700	513,163	467,899	45,264
Contractual Services	3,801,699	4,062,215	3,685,247	376,968
Other	92,100	509,148	95,105	414,043
Capital Outlay	1,301,750	3,206,750	3,196,609	10,141
Principal Retirement	1,120,000	1,185,500	1,184,369	1,131
Interest and Fiscal Charges	449,000	388,891	387,641	1,250
<i>Total Expenses</i>	<u>9,649,871</u>	<u>12,270,371</u>	<u>11,414,172</u>	<u>856,199</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(53,621)	(2,674,121)	(2,709,160)	(35,039)
Transfers In	<u>0</u>	<u>0</u>	<u>459,676</u>	<u>459,676</u>
<i>Net Change in Fund Equity</i>	(53,621)	(2,674,121)	(2,249,484)	424,637
Fund Equity Beginning of Year	3,843,710	3,843,710	3,843,710	0
Unexpended Prior Year Encumbrances	<u>325,199</u>	<u>325,199</u>	<u>325,199</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$4,115,288</u>	<u>\$1,494,788</u>	<u>\$1,919,425</u>	<u>\$424,637</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$823,367	\$823,367	\$1,039,552	\$216,185
Tap-in Fees	76,633	76,633	60,870	(15,763)
Total Revenues	900,000	900,000	1,100,422	200,422
Expenses				
Personal Services	209,779	210,279	157,336	52,943
Materials and Supplies	85,000	85,000	69,743	15,257
Contractual Services	530,000	642,000	583,539	58,461
Other	3,250	7,250	5,692	1,558
Capital Outlay	89,000	59,000	0	59,000
Total Expenses	917,029	1,003,529	816,310	187,219
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(17,029)	(103,529)	284,112	387,641
Transfers Out	(35,000)	(395,000)	(379,676)	15,324
Net Change in Fund Equity	(52,029)	(498,529)	(95,564)	402,965
Fund Equity Beginning of Year	949,243	949,243	949,243	0
Unexpended Prior Year Encumbrances	94,420	94,420	94,420	0
Fund Equity End of Year	\$991,634	\$545,134	\$948,099	\$402,965

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$9,868	\$9,868	\$9,996	\$128
Expenses				
Personal Services	10,511	10,511	10,475	36
Materials and Supplies	200	200	0	200
Contract Services	13,300	63,859	0	63,859
Other	4,602	4,602	2,244	2,358
<i>Total Expenses</i>	<u>28,613</u>	<u>79,172</u>	<u>12,719</u>	<u>66,453</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(18,745)	(69,304)	(2,723)	66,581
Transfers In	<u>18,745</u>	<u>18,745</u>	<u>18,724</u>	<u>(21)</u>
<i>Net Change in Fund Equity</i>	0	(50,559)	16,001	66,560
Fund Equity Beginning of Year	<u>70,169</u>	<u>70,169</u>	<u>70,169</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$70,169</u></u>	<u><u>\$19,610</u></u>	<u><u>\$86,170</u></u>	<u><u>\$66,560</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,650,000	\$1,650,000	\$1,839,959	\$189,959
Other	2,500	2,500	3,912	1,412
<i>Total Revenues</i>	<u>1,652,500</u>	<u>1,652,500</u>	<u>1,843,871</u>	<u>191,371</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	1,284,508	1,348,508	1,287,149	61,359
Materials and Supplies	41,000	43,500	36,580	6,920
Contract Services	1,244,000	1,307,200	1,269,869	37,331
Other	93,000	93,000	68,738	24,262
Capital Outlay	46,500	90,300	89,923	377
<i>Total Expenditures</i>	<u>2,709,008</u>	<u>2,882,508</u>	<u>2,752,259</u>	<u>130,249</u>
<i>Excess of Revenues Under Expenditures</i>	(1,056,508)	(1,230,008)	(908,388)	321,620
Other Financing Sources				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(1,006,508)	(1,180,008)	(858,388)	321,620
Fund Balance Beginning of Year	1,635,588	1,635,588	1,635,588	0
Unexpended Prior Year Encumbrances	41,306	41,306	41,306	0
<i>Fund Balance End of Year</i>	<u>\$670,386</u>	<u>\$496,886</u>	<u>\$818,506</u>	<u>\$321,620</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$0	\$0	\$3,000	\$3,000
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	3,000	3,000
Fund Balance Beginning of Year	21,807	21,807	21,807	0
<i>Fund Balance End of Year</i>	<u>\$21,807</u>	<u>\$21,807</u>	<u>\$24,807</u>	<u>\$3,000</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$100,000	\$100,000	\$128,011	\$28,011
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	191,730	191,748	170,013	21,735
Materials and Supplies	2,000	2,000	1,911	89
Other	7,000	6,982	5,880	1,102
<i>Total Expenditures</i>	200,730	200,730	177,804	22,926
<i>Net Change in Fund Balance</i>	(100,730)	(100,730)	(49,793)	50,937
Fund Balance Beginning of Year	547,381	547,381	547,381	0
Unexpended Prior Year Encumbrances	2,079	2,079	2,079	0
<i>Fund Balance End of Year</i>	\$448,730	\$448,730	\$499,667	\$50,937

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$100,000	\$100,000	\$132,502	\$32,502
Other	0	0	3,935	3,935
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>136,437</u>	<u>36,437</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	165,481	165,481	150,572	14,909
Materials and Supplies	2,000	2,000	1,999	1
Other	17,000	42,000	40,486	1,514
<i>Total Expenditures</i>	<u>184,481</u>	<u>209,481</u>	<u>193,057</u>	<u>16,424</u>
<i>Net Change in Fund Balance</i>	(84,481)	(109,481)	(56,620)	52,861
Fund Balance Beginning of Year	512,364	512,364	512,364	0
Unexpended Prior Year Encumbrances	1,229	1,229	1,229	0
<i>Fund Balance End of Year</i>	<u><u>\$429,112</u></u>	<u><u>\$404,112</u></u>	<u><u>\$456,973</u></u>	<u><u>\$52,861</u></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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$61,000	\$61,000	\$45,026	(\$15,974)
Interest	1,000	1,000	348	(652)
Other	650,525	650,525	496,752	(153,773)
<i>Total Revenues</i>	<u>712,525</u>	<u>712,525</u>	<u>542,126</u>	<u>(170,399)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	211,725	221,487	220,842	645
Materials and Supplies	2,500	2,500	1,644	856
Contract Services	2,000	1,350	1,137	213
Other	40,060	43,810	37,550	6,260
Total Legislative and Executive	256,285	269,147	261,173	7,974
Economic Development and Assistance				
Other	669,000	971,500	968,022	3,478
<i>Total Expenditures</i>	<u>925,285</u>	<u>1,240,647</u>	<u>1,229,195</u>	<u>11,452</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(212,760)</u>	<u>(528,122)</u>	<u>(687,069)</u>	<u>(158,947)</u>
Other Financing Sources (Uses)				
Transfers In	0	175,840	192,932	17,092
Transfers Out	(256,890)	(330,230)	(230,000)	100,230
<i>Total Other Financing Sources (Uses)</i>	<u>(256,890)</u>	<u>(154,390)</u>	<u>(37,068)</u>	<u>117,322</u>
<i>Net Change in Fund Balance</i>	(469,650)	(682,512)	(724,137)	(41,625)
Fund Balance Beginning of Year	1,023,067	1,023,067	1,023,067	0
Unexpended Prior Year Encumbrances	2,276	2,276	2,276	0
<i>Fund Balance End of Year</i>	<u>\$555,693</u>	<u>\$342,831</u>	<u>\$301,206</u>	<u>(\$41,625)</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$300	\$300	\$74	(\$226)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	300	300	74	(226)
Fund Balance Beginning of Year	<u>80,481</u>	<u>80,481</u>	<u>80,481</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$80,781</u></u>	<u><u>\$80,781</u></u>	<u><u>\$80,555</u></u>	<u><u>(\$226)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Bicentennial
Budget Basis
For the Year Ended December 31, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$500	\$500	\$0	(\$500)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Other	500	500	0	500
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	648	648	648	0
<i>Fund Balance End of Year</i>	<u>\$648</u>	<u>\$648</u>	<u>\$648</u>	<u>\$0</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$30,993	\$86,993	\$52,288	(\$34,705)
Other	1,200	1,965	1,965	0
<i>Total Revenues</i>	<u>32,193</u>	<u>88,958</u>	<u>54,253</u>	<u>(34,705)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	218,928	253,347	252,051	1,296
Materials and Supplies	3,000	3,000	2,000	1,000
Contract Services	750	750	350	400
Other	10,100	16,100	12,106	3,994
Capital Outlay	500	500	500	0
<i>Total Expenditures</i>	<u>233,278</u>	<u>273,697</u>	<u>267,007</u>	<u>6,690</u>
<i>Excess of Revenues Under Expenditures</i>	(201,085)	(184,739)	(212,754)	(28,015)
Other Financing Sources				
Transfers In	194,274	194,274	194,274	0
<i>Net Change in Fund Balance</i>	(6,811)	9,535	(18,480)	(28,015)
Fund Balance Beginning of Year	45,536	45,536	45,536	0
Unexpended Prior Year Encumbrances	3,954	3,954	3,954	0
<i>Fund Balance End of Year</i>	<u>\$42,679</u>	<u>\$59,025</u>	<u>\$31,010</u>	<u>(\$28,015)</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$62,402	\$62,402	\$62,402	\$0
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	58,017	53,396	52,252	1,144
Materials and Supplies	0	2,291	2,291	0
Other	4,385	7,046	5,406	1,640
Capital Outlay	0	3,780	3,267	513
<i>Total Expenditures</i>	62,402	66,513	63,216	3,297
<i>Net Change in Fund Balance</i>	0	(4,111)	(814)	3,297
Fund Balance Beginning of Year	8,672	8,672	8,672	0
<i>Fund Balance End of Year</i>	\$8,672	\$4,561	\$7,858	\$3,297

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$229,537	\$229,537	\$202,885	(\$26,652)
Other	0	0	1,703	1,703
<i>Total Revenues</i>	<u>229,537</u>	<u>229,537</u>	<u>204,588</u>	<u>(24,949)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	93,352	204,209	72,536	131,673
Materials and Supplies	150	3,150	7	3,143
Contract Services	31,000	118,852	63,578	55,274
Other	3,000	43,750	6,693	37,057
<i>Total Expenditures</i>	<u>127,502</u>	<u>369,961</u>	<u>142,814</u>	<u>227,147</u>
<i>Net Change in Fund Balance</i>	102,035	(140,424)	61,774	202,198
Fund Balance Beginning of Year	165,374	165,374	165,374	0
Unexpended Prior Year Encumbrances	<u>10,715</u>	<u>10,715</u>	<u>10,715</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$278,124</u></u>	<u><u>\$35,665</u></u>	<u><u>\$237,863</u></u>	<u><u>\$202,198</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court Technology
Budget Basis
For the Year Ended December 31, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$143,980	\$143,980	\$0
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	198,759	198,759	196,490	2,269
Materials and Supplies	12,000	12,000	12,000	0
Contract Services	80,200	80,200	78,342	1,858
Other	20,000	20,000	20,000	0
Capital Outlay	41,850	185,830	185,830	0
<i>Total Expenditures</i>	<u>352,809</u>	<u>496,789</u>	<u>492,662</u>	<u>4,127</u>
<i>Excess of Revenues Under Expenditures</i>	(352,809)	(352,809)	(348,682)	4,127
Other Financing Sources				
Transfers In	341,485	341,485	335,000	(6,485)
<i>Net Change in Fund Balance</i>	(11,324)	(11,324)	(13,682)	(2,358)
Fund Balance Beginning of Year	18,921	18,921	18,921	0
Unexpended Prior Year Encumbrances	3,759	3,759	3,759	0
<i>Fund Balance End of Year</i>	<u>\$11,356</u>	<u>\$11,356</u>	<u>\$8,998</u>	<u>(\$2,358)</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$11,100	\$11,100	\$13,979	\$2,879
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	8,000	8,000	7,367	633
Other	3,100	3,100	2,500	600
<i>Total Expenditures</i>	11,100	11,100	9,867	1,233
<i>Net Change in Fund Balance</i>	0	0	4,112	4,112
Fund Balance Beginning of Year	2,982	2,982	2,982	0
Unexpended Prior Year Encumbrances	1,132	1,132	1,132	0
<i>Fund Balance End of Year</i>	\$4,114	\$4,114	\$8,226	\$4,112

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$18,000	\$18,000	\$16,255	(\$1,745)
Other	0	0	1,405	1,405
<i>Total Revenues</i>	<u>18,000</u>	<u>18,000</u>	<u>17,660</u>	<u>(340)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	0	4,746	4,654	92
Other	26,800	15,557	13,190	2,367
<i>Total Expenditures</i>	<u>26,800</u>	<u>20,303</u>	<u>17,844</u>	<u>2,459</u>
<i>Net Change in Fund Balance</i>	(8,800)	(2,303)	(184)	2,119
Fund Balance Beginning of Year	29,999	29,999	29,999	0
Unexpended Prior Year Encumbrances	8,800	8,800	8,800	0
<i>Fund Balance End of Year</i>	<u><u>\$29,999</u></u>	<u><u>\$36,496</u></u>	<u><u>\$38,615</u></u>	<u><u>\$2,119</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$27,000	\$27,000	\$32,975	\$5,975
Other	0	0	1,004	1,004
<i>Total Revenues</i>	<u>27,000</u>	<u>27,000</u>	<u>33,979</u>	<u>6,979</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	6,000	6,000	3,000	3,000
Other	22,799	36,000	28,897	7,103
<i>Total Expenditures</i>	<u>28,799</u>	<u>42,000</u>	<u>31,897</u>	<u>10,103</u>
<i>Net Change in Fund Balance</i>	(1,799)	(15,000)	2,082	17,082
Fund Balance Beginning of Year	33,839	33,839	33,839	0
Unexpended Prior Year Encumbrances	1,799	1,799	1,799	0
<i>Fund Balance End of Year</i>	<u><u>\$33,839</u></u>	<u><u>\$20,638</u></u>	<u><u>\$37,720</u></u>	<u><u>\$17,082</u></u>

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$100	\$100	\$100	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	100	100	100	0
Fund Balance Beginning of Year	844	844	844	0
<i>Fund Balance End of Year</i>	<u>\$944</u>	<u>\$944</u>	<u>\$944</u>	<u>\$0</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$0	\$0	\$14	\$14
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	14	14
Fund Balance Beginning of Year	<u>186</u>	<u>186</u>	<u>186</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$186</u></u>	<u><u>\$186</u></u>	<u><u>\$200</u></u>	<u><u>\$14</u></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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$75,000	\$75,000	\$48,966	(\$26,034)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	93,540	93,540	84,188	9,352
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	18,000	18,000	10,700	7,300
<i>Total Expenditures</i>	112,540	112,540	95,888	16,652
<i>Net Change in Fund Balance</i>	(37,540)	(37,540)	(46,922)	(9,382)
Fund Balance Beginning of Year	91,131	91,131	91,131	0
<i>Fund Balance End of Year</i>	\$53,591	\$53,591	\$44,209	(\$9,382)

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$13,000	\$13,000	\$13,292	\$292
Expenditures				
Current:				
Public Safety				
Personal Services	9,554	10,354	5,860	4,494
Materials and Supplies	3,000	2,200	479	1,721
Contract Services	600	600	508	92
Other	3,000	3,000	741	2,259
<i>Total Expenditures</i>	16,154	16,154	7,588	8,566
<i>Net Change in Fund Balance</i>	(3,154)	(3,154)	5,704	8,858
Fund Balance Beginning of Year	11,674	11,674	11,674	0
Unexpended Prior Year Encumbrances	192	192	192	0
<i>Fund Balance End of Year</i>	\$8,712	\$8,712	\$17,570	\$8,858

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Sales Tax	\$676,000	\$676,000	\$613,000	(\$63,000)
Intergovernmental	200,000	200,000	177,273	(22,727)
<i>Total Revenues</i>	<u>876,000</u>	<u>876,000</u>	<u>790,273</u>	<u>(85,727)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	660,991	704,791	683,080	21,711
Materials and Supplies	2,000	2,000	987	1,013
Contract Services	231,773	241,773	210,635	31,138
Other	19,000	19,000	7,511	11,489
Capital Outlay	26,000	16,000	5,219	10,781
<i>Total Expenditures</i>	<u>939,764</u>	<u>983,564</u>	<u>907,432</u>	<u>76,132</u>
<i>Net Change in Fund Balance</i>	(63,764)	(107,564)	(117,159)	(9,595)
Fund Balance Beginning of Year	195,788	195,788	195,788	0
Unexpended Prior Year Encumbrances	9,326	9,326	9,326	0
<i>Fund Balance End of Year</i>	<u>\$141,350</u>	<u>\$97,550</u>	<u>\$87,955</u>	<u>(\$9,595)</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$26,000	\$26,000	\$26,000	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	26,000	26,000	25,850	150
<i>Net Change in Fund Balance</i>	0	0	150	150
Fund Balance Beginning of Year	335	335	335	0
<i>Fund Balance End of Year</i>	\$335	\$335	\$485	\$150

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Rentals	\$35,000	\$35,000	\$65,808	\$30,808
Other	0	0	496	496
<i>Total Revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>66,304</u>	<u>31,304</u>
Expenditures				
Current:				
Public Safety				
Personal Services	51,239	76,409	71,516	4,893
Materials and Supplies	4,000	4,000	2,000	2,000
Contract Services	176,000	186,000	173,888	12,112
Other	26,000	26,000	25,000	1,000
<i>Total Expenditures</i>	<u>257,239</u>	<u>292,409</u>	<u>272,404</u>	<u>20,005</u>
<i>Excess of Revenues Under Expenditures</i>	(222,239)	(257,409)	(206,100)	51,309
Other Financing Sources				
Transfers In	222,239	222,239	152,239	(70,000)
<i>Net Change in Fund Balance</i>	0	(35,170)	(53,861)	(18,691)
Fund Balance Beginning of Year	82,959	82,959	82,959	0
Unexpended Prior Year Encumbrances	10,915	10,915	10,915	0
<i>Fund Balance End of Year</i>	<u>\$93,874</u>	<u>\$58,704</u>	<u>\$40,013</u>	<u>(\$18,691)</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Motor Vehicle License Tax	\$450,000	\$450,000	\$662,396	\$212,396
Charges for Services	16,100	16,100	28,040	11,940
Fines and Forfeitures	57,500	57,500	38,880	(18,620)
Intergovernmental	5,063,433	5,063,433	5,082,296	18,863
Interest	300	300	845	545
Other	20,800	20,800	39,109	18,309
<i>Total Revenues</i>	<u>5,608,133</u>	<u>5,608,133</u>	<u>5,851,566</u>	<u>243,433</u>
Expenditures				
Current:				
Public Works				
Personal Services	3,850,117	3,756,610	3,593,199	163,411
Materials and Supplies	663,000	1,244,130	1,216,449	27,681
Contract Services	260,000	243,000	128,453	114,547
Other	867,016	1,683,016	1,333,874	349,142
Capital Outlay	199,750	190,750	184,595	6,155
<i>Total Expenditures</i>	<u>5,839,883</u>	<u>7,117,506</u>	<u>6,456,570</u>	<u>660,936</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(231,750)</u>	<u>(1,509,373)</u>	<u>(605,004)</u>	<u>904,369</u>
Other Financing Sources (Uses)				
Transfers In	288,000	995,000	1,396,175	401,175
Transfers Out	(56,250)	(56,250)	(56,250)	0
<i>Total Other Financing Sources (Uses)</i>	<u>231,750</u>	<u>938,750</u>	<u>1,339,925</u>	<u>401,175</u>
<i>Net Change in Fund Balance</i>	0	(570,623)	734,921	1,305,544
Fund Balance Beginning of Year	570,624	570,624	570,624	0
Unexpended Prior Year Encumbrances	2,046	2,046	2,046	0
<i>Fund Balance End of Year</i>	<u>\$572,670</u>	<u>\$2,047</u>	<u>\$1,307,591</u>	<u>\$1,305,544</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special Assessments	\$0	\$0	\$21	\$21
Expenditures				
Current:				
Public Works				
Contract Services	12,007	12,007	0	12,007
<i>Net Change in Fund Balance</i>	(12,007)	(12,007)	21	12,028
Fund Balance Beginning of Year	12,007	12,007	12,007	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$12,028	\$12,028

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$12,500	\$12,500	\$5,490	(\$7,010)
Licenses and Permits	150,000	150,000	180,725	30,725
Fines and Forfeitures	12,000	12,000	7,371	(4,629)
Contributions and Donations	51,000	51,000	93,901	42,901
Other	20,000	20,000	18,086	(1,914)
<i>Total Revenues</i>	<u>245,500</u>	<u>245,500</u>	<u>305,573</u>	<u>60,073</u>
Expenditures				
Current:				
Health				
Personal Services	180,425	217,775	214,873	2,902
Materials and Supplies	29,000	29,000	19,101	9,899
Contract Services	5,000	5,000	448	4,552
Other	36,800	36,760	21,500	15,260
Capital Outlay	4,150	34,150	822	33,328
<i>Total Expenditures</i>	<u>255,375</u>	<u>322,685</u>	<u>256,744</u>	<u>65,941</u>
<i>Net Change in Fund Balance</i>	(9,875)	(77,185)	48,829	126,014
Fund Balance Beginning of Year	127,484	127,484	127,484	0
Unexpended Prior Year Encumbrances	2,169	2,169	2,169	0
<i>Fund Balance End of Year</i>	<u>\$119,778</u>	<u>\$52,468</u>	<u>\$178,482</u>	<u>\$126,014</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, 2015*

	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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,115,443	\$3,143,357	\$3,152,265	\$8,908
Intergovernmental	1,824,885	2,058,639	2,086,025	27,386
Rentals	0	5,793	5,793	0
Other	547,000	150,061	150,061	0
<i>Total Revenues</i>	<u>5,487,328</u>	<u>5,357,850</u>	<u>5,394,144</u>	<u>36,294</u>
Expenditures				
Current:				
Health				
Personal Services	463,465	453,465	447,444	6,021
Materials and Supplies	12,000	12,000	6,257	5,743
Contract Services	4,797,863	4,797,863	4,426,261	371,602
Other	189,000	199,000	120,315	78,685
Capital Outlay	25,000	25,000	19,757	5,243
<i>Total Expenditures</i>	<u>5,487,328</u>	<u>5,487,328</u>	<u>5,020,034</u>	<u>467,294</u>
<i>Net Change in Fund Balance</i>	0	(129,478)	374,110	503,588
Fund Balance Beginning of Year	2,478,741	2,478,741	2,478,741	0
Unexpended Prior Year Encumbrances	122,828	122,828	122,828	0
<i>Fund Balance End of Year</i>	<u>\$2,601,569</u>	<u>\$2,472,091</u>	<u>\$2,975,679</u>	<u>\$503,588</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$1,817,342	\$1,833,625	\$1,838,822	\$5,197
Intergovernmental	1,945,036	1,947,215	1,995,026	47,811
Contributions and Donations	10,500	10,500	11,225	725
Other	75,000	75,000	56,821	(18,179)
<i>Total Revenues</i>	<u>3,847,878</u>	<u>3,866,340</u>	<u>3,901,894</u>	<u>35,554</u>
Expenditures				
Current:				
Human Services				
Personal Services	25,390	27,390	26,524	866
Contract Services	3,454,245	4,443,778	4,398,375	45,403
Other	60,700	61,872	61,872	0
Grants	324,410	395,737	395,737	0
<i>Total Expenditures</i>	<u>3,864,745</u>	<u>4,928,777</u>	<u>4,882,508</u>	<u>46,269</u>
<i>Net Change in Fund Balance</i>	(16,867)	(1,062,437)	(980,614)	81,823
Fund Balance Beginning of Year	1,157,231	1,157,231	1,157,231	0
Unexpended Prior Year Encumbrances	440,404	440,404	440,404	0
<i>Fund Balance End of Year</i>	<u>\$1,580,768</u>	<u>\$535,198</u>	<u>\$617,021</u>	<u>\$81,823</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$350,000	\$350,000	\$335,475	(\$14,525)
Intergovernmental	634,600	634,600	722,603	88,003
Other	400	400	11,246	10,846
<i>Total Revenues</i>	<u>985,000</u>	<u>985,000</u>	<u>1,069,324</u>	<u>84,324</u>
Expenditures				
Current:				
Human Services				
Personal Services	643,721	711,047	705,774	5,273
Contract Services	337,879	417,654	408,049	9,605
Other	5,000	12,199	7,971	4,228
<i>Total Expenditures</i>	<u>986,600</u>	<u>1,140,900</u>	<u>1,121,794</u>	<u>19,106</u>
<i>Net Change in Fund Balance</i>	(1,600)	(155,900)	(52,470)	103,430
Fund Balance Beginning of Year	862,839	862,839	862,839	0
Unexpended Prior Year Encumbrances	1,396	1,396	1,396	0
<i>Fund Balance End of Year</i>	<u><u>\$862,635</u></u>	<u><u>\$708,335</u></u>	<u><u>\$811,765</u></u>	<u><u>\$103,430</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$495,000	\$495,000	\$366,323	(\$128,677)
Intergovernmental	931,581	931,581	934,426	2,845
Other	15,299	15,299	14,062	(1,237)
<i>Total Revenues</i>	<u>1,441,880</u>	<u>1,441,880</u>	<u>1,314,811</u>	<u>(127,069)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,100,721	1,006,133	986,550	19,583
Materials and Supplies	2,300	2,300	2,001	299
Other	340,000	337,842	316,984	20,858
<i>Total Expenditures</i>	<u>1,443,021</u>	<u>1,346,275</u>	<u>1,305,535</u>	<u>40,740</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,141)</u>	<u>95,605</u>	<u>9,276</u>	<u>(86,329)</u>
Other Financing Sources (Uses)				
Advances Out	(40,000)	(68,700)	(68,700)	0
Transfers In	47,746	47,746	53,045	5,299
<i>Total Other Financing Sources (Uses)</i>	<u>7,746</u>	<u>(20,954)</u>	<u>(15,655)</u>	<u>5,299</u>
<i>Net Change in Fund Balance</i>	6,605	74,651	(6,379)	(81,030)
Fund Balance Beginning of Year	57,568	57,568	57,568	0
Unexpended Prior Year Encumbrances	4,335	4,335	4,335	0
<i>Fund Balance End of Year</i>	<u>\$68,508</u>	<u>\$136,554</u>	<u>\$55,524</u>	<u>(\$81,030)</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,596,203	\$2,619,467	\$2,616,544	(\$2,923)
Intergovernmental	614,198	617,310	640,407	23,097
Contributions and Donations	142,000	142,000	191,697	49,697
Other	49,000	49,000	46,410	(2,590)
<i>Total Revenues</i>	<u>3,401,401</u>	<u>3,427,777</u>	<u>3,495,058</u>	<u>67,281</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,799,215	1,774,604	1,736,048	38,556
Materials and Supplies	41,000	56,000	54,574	1,426
Contract Services	1,113,040	1,074,319	967,538	106,781
Other	656,900	705,232	634,223	71,009
Capital Outlay	30,500	30,500	19,001	11,499
<i>Total Expenditures</i>	<u>3,640,655</u>	<u>3,640,655</u>	<u>3,411,384</u>	<u>229,271</u>
<i>Net Change in Fund Balance</i>	(239,254)	(212,878)	83,674	296,552
Fund Balance Beginning of Year	2,054,420	2,054,420	2,054,420	0
Unexpended Prior Year Encumbrances	54,903	54,903	54,903	0
<i>Fund Balance End of Year</i>	<u><u>\$1,870,069</u></u>	<u><u>\$1,896,445</u></u>	<u><u>\$2,192,997</u></u>	<u><u>\$296,552</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Home
Budget Basis
For the Year Ended December 31, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$268,000	\$268,000	\$240,004	(\$27,996)
Contributions and Donations	2,500	2,500	7,042	4,542
Other	500	500	1,009	509
<i>Total Revenues</i>	<u>271,000</u>	<u>271,000</u>	<u>248,055</u>	<u>(22,945)</u>
Expenditures				
Current:				
Human Services				
Personal Services	546,185	530,079	529,887	192
Materials and Supplies	49,000	50,000	49,973	27
Contract Services	47,000	42,243	41,857	386
Other	11,000	9,500	9,145	355
<i>Total Expenditures</i>	<u>653,185</u>	<u>631,822</u>	<u>630,862</u>	<u>960</u>
<i>Excess of Revenues Under Expenditures</i>	(382,185)	(360,822)	(382,807)	(21,985)
Other Financing Sources				
Transfers In	382,185	382,185	375,000	(7,185)
<i>Net Change in Fund Balance</i>	0	21,363	(7,807)	(29,170)
Fund Balance Beginning of Year	13,552	13,552	13,552	0
Unexpended Prior Year Encumbrances	5,759	5,759	5,759	0
<i>Fund Balance End of Year</i>	<u>\$19,311</u>	<u>\$40,674</u>	<u>\$11,504</u>	<u>(\$29,170)</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$2,587,716	\$2,792,716	\$2,891,746	\$99,030
Other	140,781	155,781	156,033	252
<i>Total Revenues</i>	<u>2,728,497</u>	<u>2,948,497</u>	<u>3,047,779</u>	<u>99,282</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,668,591	1,907,587	1,688,261	219,326
Materials and Supplies	60,500	82,350	82,279	71
Contract Services	594,506	923,127	923,036	91
Other	355,000	285,740	281,451	4,289
Capital Outlay	60,000	168,700	167,715	985
<i>Total Expenditures</i>	<u>2,738,597</u>	<u>3,367,504</u>	<u>3,142,742</u>	<u>224,762</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(10,100)</u>	<u>(419,007)</u>	<u>(94,963)</u>	<u>324,044</u>
Other Financing Sources (Uses)				
Transfers In	0	0	92,056	92,056
Transfers Out	0	(44,350)	(44,350)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(44,350)</u>	<u>47,706</u>	<u>92,056</u>
<i>Net Change in Fund Balance</i>	(10,100)	(463,357)	(47,257)	416,100
Fund Balance Beginning of Year	548,601	548,601	548,601	0
Unexpended Prior Year Encumbrances	151,824	151,824	151,824	0
<i>Fund Balance End of Year</i>	<u><u>\$690,325</u></u>	<u><u>\$237,068</u></u>	<u><u>\$653,168</u></u>	<u><u>\$416,100</u></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, 2015*

	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, 2015*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$100,000	\$100,000	\$136,546	\$36,546
Expenditures				
Current:				
Public Works				
Other	<u>100,000</u>	<u>587,606</u>	<u>169,733</u>	<u>417,873</u>
<i>Net Change in Fund Balance</i>	0	(487,606)	(33,187)	454,419
Fund Balance Beginning of Year	<u>487,606</u>	<u>487,606</u>	<u>487,606</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$487,606</u></u>	<u><u>\$0</u></u>	<u><u>\$454,419</u></u>	<u><u>\$454,419</u></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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$167,000	\$167,000	\$113,232	(\$53,768)
Other	1,000	1,000	364	(636)
<i>Total Revenues</i>	<u>168,000</u>	<u>168,000</u>	<u>113,596</u>	<u>(54,404)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	64,431	64,431	60,123	4,308
Contract Services	104,000	104,000	89,090	14,910
Other	6,000	6,000	2,785	3,215
<i>Total Expenditures</i>	<u>174,431</u>	<u>174,431</u>	<u>151,998</u>	<u>22,433</u>
<i>Net Change in Fund Balance</i>	(6,431)	(6,431)	(38,402)	(31,971)
Fund Balance Beginning of Year	66,833	66,833	66,833	0
Unexpended Prior Year Encumbrances	481	481	481	0
<i>Fund Balance End of Year</i>	<u>\$60,883</u>	<u>\$60,883</u>	<u>\$28,912</u>	<u>(\$31,971)</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, 2015*

	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	55	55	55	0
<i>Fund Balance End of Year</i>	<u>\$55</u>	<u>\$55</u>	<u>\$55</u>	<u>\$0</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Wetland Mitigation Bank
Budget Basis
For the Year Ended December 31, 2015*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>60,126</u>	<u>60,126</u>	<u>60,126</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$60,126</u></u>	<u><u>\$60,126</u></u>	<u><u>\$60,126</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
SMART Ohio Grant
Budget Basis
For the Year Ended December 31, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$82,350	\$82,350	\$134,550	\$52,200
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	1,000	1,000	624	376
Contract Services	31,650	31,650	6,070	25,580
Other	20,000	20,000	12,584	7,416
Capital Outlay	17,799	2,000	0	2,000
<i>Total Expenditures</i>	70,449	54,650	19,278	35,372
<i>Net Change in Fund Balance</i>	11,901	27,700	115,272	87,572
Fund Balance Beginning of Year	34,650	34,650	34,650	0
Unexpended Prior Year Encumbrances	11,926	11,926	11,926	0
<i>Fund Balance End of Year</i>	\$58,477	\$74,276	\$161,848	\$87,572

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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$46,300	\$46,300	\$40,417	(\$5,883)
Other	13,000	13,000	6,100	(6,900)
<i>Total Revenues</i>	59,300	59,300	46,517	(12,783)
Expenditures				
Current:				
Public Safety				
Personal Services	56,971	56,971	28,308	28,663
<i>Excess of Revenues Over Expenditures</i>	2,329	2,329	18,209	15,880
Other Financing Sources				
Transfers In	5,000	5,000	0	(5,000)
<i>Net Change in Fund Balance</i>	7,329	7,329	18,209	10,880
Fund Balance Beginning of Year	86,403	86,403	86,403	0
<i>Fund Balance End of Year</i>	\$93,732	\$93,732	\$104,612	\$10,880

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$147,618	\$149,218	\$150,367	\$1,149
Other	17,000	17,000	16,187	(813)
<i>Total Revenues</i>	<u>164,618</u>	<u>166,218</u>	<u>166,554</u>	<u>336</u>
Expenditures				
Current:				
Public Safety				
Personal Services	213,290	203,214	187,233	15,981
Other	17,120	22,094	19,294	2,800
<i>Total Expenditures</i>	<u>230,410</u>	<u>225,308</u>	<u>206,527</u>	<u>18,781</u>
<i>Excess of Revenues Under Expenditures</i>	(65,792)	(59,090)	(39,973)	19,117
Other Financing Sources				
Transfers In	43,000	43,000	16,000	(27,000)
<i>Net Change in Fund Balance</i>	(22,792)	(16,090)	(23,973)	(7,883)
Fund Balance Beginning of Year	62,437	62,437	62,437	0
<i>Fund Balance End of Year</i>	<u>\$39,645</u>	<u>\$46,347</u>	<u>\$38,464</u>	<u>(\$7,883)</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$10,000	\$10,000	\$10,962	\$962
Expenditures				
Current:				
Public Safety				
Contract Services	15,950	10,261	8,200	2,061
Other	3,300	13,778	13,478	300
<i>Total Expenditures</i>	19,250	24,039	21,678	2,361
<i>Excess of Revenues Under Expenditures</i>	(9,250)	(14,039)	(10,716)	3,323
Other Financing Sources (Uses)				
Transfers In	15,250	15,250	9,250	6,000
Transfers Out	(6,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	9,250	15,250	9,250	6,000
<i>Net Change in Fund Balance</i>	0	1,211	(1,466)	9,323
Fund Balance Beginning of Year	4,789	4,789	4,789	0
Unexpended Prior Year Encumbrances	100	100	100	0
<i>Fund Balance End of Year</i>	\$4,889	\$6,100	\$3,423	\$9,323

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$2,700	\$2,700	\$2,605	(\$95)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	500	500	0	500
Other	2,000	2,000	758	1,242
<i>Total Expenditures</i>	2,500	2,500	758	1,742
<i>Net Change in Fund Balance</i>	200	200	1,847	1,647
Fund Balance Beginning of Year	15,421	15,421	15,421	0
Unexpended Prior Year Encumbrances	750	750	750	0
<i>Fund Balance End of Year</i>	\$16,371	\$16,371	\$18,018	\$1,647

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, 2015*

	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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$700	\$700	\$489	(\$211)
Other	200	200	0	(200)
<i>Total Revenues</i>	900	900	489	(411)
Expenditures				
Current:				
Public Safety				
Contract Services	900	900	0	900
<i>Net Change in Fund Balance</i>	0	0	489	489
Fund Balance Beginning of Year	6,678	6,678	6,678	0
<i>Fund Balance End of Year</i>	<u>\$6,678</u>	<u>\$6,678</u>	<u>\$7,167</u>	<u>\$489</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$110,000	\$110,000	\$236,651	\$126,651
Expenditures				
Current:				
Public Safety				
Materials and Supplies	95,000	195,000	176,048	18,952
<i>Net Change in Fund Balance</i>	15,000	(85,000)	60,603	145,603
Fund Balance Beginning of Year	128,590	128,590	128,590	0
Unexpended Prior Year Encumbrances	4,942	4,942	4,942	0
<i>Fund Balance End of Year</i>	<u>\$148,532</u>	<u>\$48,532</u>	<u>\$194,135</u>	<u>\$145,603</u>

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$2,000	\$2,000	\$2,024	\$24
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	2,000	2,000	2,024	24
Fund Balance Beginning of Year	28,463	28,463	28,463	0
<i>Fund Balance End of Year</i>	<u>\$30,463</u>	<u>\$30,463</u>	<u>\$30,487</u>	<u>\$24</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$1,000	\$1,000	\$18,431	\$17,431
Expenditures				
Current:				
Public Safety				
Other	9,700	9,700	7,187	2,513
<i>Net Change in Fund Balance</i>	(8,700)	(8,700)	11,244	19,944
Fund Balance Beginning of Year	15,409	15,409	15,409	0
Unexpended Prior Year Encumbrances	427	427	427	0
<i>Fund Balance End of Year</i>	<u>\$7,136</u>	<u>\$7,136</u>	<u>\$27,080</u>	<u>\$19,944</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$27,535	\$27,535	\$27,535	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	27,341	25,138	24,568	570
Materials and Supplies	0	2,203	2,203	0
Other	194	1,407	1,245	162
<i>Total Expenditures</i>	<u>27,535</u>	<u>28,748</u>	<u>28,016</u>	<u>732</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(1,213)	(481)	732
Other Financing Uses				
Transfers Out	(141)	(141)	0	(141)
<i>Net Change in Fund Balance</i>	(141)	(1,354)	(481)	873
Fund Balance Beginning of Year	2,424	2,424	2,424	0
<i>Fund Balance End of Year</i>	<u>\$2,283</u>	<u>\$1,070</u>	<u>\$1,943</u>	<u>\$873</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Law Enforcement Block Grant
Budget Basis
For the Year Ended December 31, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$0	\$36,763	\$36,763
Other	24,600	24,600	6,099	(18,501)
<i>Total Revenues</i>	24,600	24,600	42,862	18,262
Expenditures				
Current:				
Public Safety				
Capital Outlay	38,800	35,100	35,100	0
<i>Net Change in Fund Balance</i>	(14,200)	(10,500)	7,762	18,262
Fund Balance Beginning of Year	14,344	14,344	14,344	0
Unexpended Prior Year Expenditures	98	98	98	0
<i>Fund Balance End of Year</i>	\$242	\$3,942	\$22,204	\$18,262

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, 2015*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$5,520	\$5,520	\$5,520	\$0
Expenditures:				
Current:				
Public Safety				
Other	<u>3,000</u>	<u>3,000</u>	<u>1,419</u>	<u>1,581</u>
<i>Net Change in Fund Balance</i>	2,520	2,520	4,101	1,581
Fund Balance Beginning of Year	<u>3,882</u>	<u>3,882</u>	<u>3,882</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,402</u></u>	<u><u>\$6,402</u></u>	<u><u>\$7,983</u></u>	<u><u>\$1,581</u></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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$95,000	\$95,000	\$105,279	\$10,279
Expenditures				
Current:				
Public Safety				
Personal Services	52,595	56,095	54,473	1,622
Materials and Supplies	10,000	10,000	4,527	5,473
Other	35,000	71,500	63,000	8,500
<i>Total Expenditures</i>	97,595	137,595	122,000	15,595
<i>Net Change in Fund Balance</i>	(2,595)	(42,595)	(16,721)	25,874
Fund Balance Beginning of Year	157,349	157,349	157,349	0
Unexpended Prior Year Expenditures	5,276	5,276	5,276	0
<i>Fund Balance End of Year</i>	\$160,030	\$120,030	\$145,904	\$25,874

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, 2015*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$0	\$0	\$43	\$43
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	43	43
Fund Balance Beginning of Year	<u>103</u>	<u>103</u>	<u>103</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$103</u></u>	<u><u>\$103</u></u>	<u><u>\$146</u></u>	<u><u>\$43</u></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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$385,000	\$385,000	\$335,781	(\$49,219)
Other	65,000	65,000	0	(65,000)
<i>Total Revenues</i>	450,000	450,000	335,781	(114,219)
Expenditures				
Current:				
Human Services				
Contract Services	450,000	358,411	351,422	6,989
<i>Net Change in Fund Balance</i>	0	91,589	(15,641)	(107,230)
Fund Balance Beginning of Year	22,630	22,630	22,630	0
Unexpended Prior Year Encumbrances	886	886	886	0
<i>Fund Balance End of Year</i>	<u>\$23,516</u>	<u>\$115,105</u>	<u>\$7,875</u>	<u>(\$107,230)</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$46,000	\$46,000	\$58,874	\$12,874
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contract Services	72,500	69,500	65,837	3,663
Other	7,841	10,500	7,459	3,041
<i>Total Expenditures</i>	80,341	80,000	73,296	6,704
<i>Net Change in Fund Balance</i>	(34,341)	(34,000)	(14,422)	19,578
Fund Balance Beginning of Year	121,097	121,097	121,097	0
Unexpended Prior Year Encumbrances	29,348	29,348	29,348	0
<i>Fund Balance End of Year</i>	\$116,104	\$116,445	\$136,023	\$19,578

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$450,000	\$450,000	\$538,239	\$88,239
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	443,911	443,911	432,570	11,341
Materials and Supplies	15,000	14,400	6,639	7,761
Other	10,500	10,500	2,207	8,293
Capital Outlay	2,000	2,600	2,576	24
<i>Total Expenditures</i>	471,411	471,411	443,992	27,419
<i>Net Change in Fund Balance</i>	(21,411)	(21,411)	94,247	115,658
Fund Balance Beginning of Year	991,857	991,857	991,857	0
Unexpended Prior Year Encumbrances	6,490	6,490	6,490	0
<i>Fund Balance End of Year</i>	\$976,936	\$976,936	\$1,092,594	\$115,658

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$0	\$0	\$66,212	\$66,212
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	66,212	66,212
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$66,212	\$66,212

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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special Assessments	\$360,682	\$360,682	\$342,041	(\$18,641)
Expenditures				
Debt Service:				
Bond Retirement				
Principal Retirement	255,105	255,674	244,263	11,411
Interest and Fiscal Charges	57,482	56,913	31,516	25,397
Note Retirement				
Principal Retirement	3,565,000	3,561,250	3,121,250	440,000
Interest and Fiscal Charges	64,750	64,750	10,598	54,152
Mortgage Revenue Bond				
Principal Retirement	10,000	0	0	0
Interest and Fiscal Charges	46,950	59	0	59
<i>Total Expenditures</i>	<u>3,999,287</u>	<u>3,938,646</u>	<u>3,407,627</u>	<u>531,019</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,638,605)</u>	<u>(3,577,964)</u>	<u>(3,065,586)</u>	<u>512,378</u>
Other Financing Sources				
Proceeds of Notes	3,000,000	3,000,000	2,500,000	(500,000)
Transfers In	161,268	207,627	1,632,237	1,424,610
<i>Total Other Financing Sources</i>	<u>3,161,268</u>	<u>3,207,627</u>	<u>4,132,237</u>	<u>924,610</u>
<i>Net Change in Fund Balance</i>	(477,337)	(370,337)	1,066,651	1,436,988
Fund Balance Beginning of Year	<u>1,670,667</u>	<u>1,670,667</u>	<u>1,670,667</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,193,330</u>	<u>\$1,300,330</u>	<u>\$2,737,318</u>	<u>\$1,436,988</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$285,000	\$285,000	\$36,927	(\$248,073)
Interest	100	100	828	728
Other	0	0	18,540	18,540
<i>Total Revenues</i>	<u>285,100</u>	<u>285,100</u>	<u>56,295</u>	<u>(228,805)</u>
Expenditures				
Current:				
Public Works				
Contract Services	741,338	958,338	940,553	17,785
Capital Outlay	285,000	77,150	76,556	594
<i>Total Expenditures</i>	<u>1,026,338</u>	<u>1,035,488</u>	<u>1,017,109</u>	<u>18,379</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(741,238)</u>	<u>(750,388)</u>	<u>(960,814)</u>	<u>(210,426)</u>
Other Financing Sources				
Proceeds of Notes	800,000	800,000	800,000	0
Transfers In	776,500	776,500	742,570	(33,930)
<i>Total Other Financing Sources</i>	<u>1,576,500</u>	<u>1,576,500</u>	<u>1,542,570</u>	<u>(33,930)</u>
<i>Net Change in Fund Balance</i>	835,262	826,112	581,756	(244,356)
Fund Balance Beginning of Year	1,127,830	1,127,830	1,127,830	0
Unexpended Prior Year Encumbrances	77,661	77,661	77,661	0
<i>Fund Balance End of Year</i>	<u>\$2,040,753</u>	<u>\$2,031,603</u>	<u>\$1,787,247</u>	<u>(\$244,356)</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$40,000	\$40,000	\$40,646	\$646
Fines and Forfeitures	52,500	52,500	123,458	70,958
Other	0	32,000	3,175	(28,825)
<i>Total Revenues</i>	<u>92,500</u>	<u>124,500</u>	<u>167,279</u>	<u>42,779</u>
Expenditures				
Current:				
General Government:				
Judicial				
Other	10,000	15,000	15,000	0
Capital Outlay	167,238	219,238	214,349	4,889
<i>Total Expenditures</i>	<u>177,238</u>	<u>234,238</u>	<u>229,349</u>	<u>4,889</u>
<i>Excess of Revenues Under Expenditures</i>	(84,738)	(109,738)	(62,070)	47,668
Other Financing Sources				
Transfers In	0	0	32,000	32,000
<i>Net Change in Fund Balance</i>	(84,738)	(109,738)	(30,070)	79,668
Fund Balance Beginning of Year	397,338	397,338	397,338	0
Unexpended Prior Year Encumbrances	206	206	206	0
<i>Fund Balance End of Year</i>	<u>\$312,806</u>	<u>\$287,806</u>	<u>\$367,474</u>	<u>\$79,668</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,772,735	\$2,808,785	\$2,845,965	\$37,180
Intergovernmental	2,191,750	2,196,573	953,768	(1,242,805)
Other	0	30,235	30,235	0
<i>Total Revenues</i>	<u>4,964,485</u>	<u>5,035,593</u>	<u>3,829,968</u>	<u>(1,205,625)</u>
Expenditures				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	23,930	76,070
Contract Services	250,000	200,000	56,479	143,521
Capital Outlay	2,903,605	2,244,521	2,551,136	(306,615)
<i>Total Expenditures</i>	<u>3,253,605</u>	<u>2,544,521</u>	<u>2,631,545</u>	<u>(87,024)</u>
<i>Excess of Revenues Over Expenditures</i>	1,710,880	2,491,072	1,198,423	(1,292,649)
Other Financing Uses				
Transfers Out	(589,000)	(1,250,000)	(1,250,000)	0
<i>Net Change in Fund Balance</i>	1,121,880	1,241,072	(51,577)	(1,292,649)
Fund Balance Beginning of Year	509,958	509,958	509,958	0
Unexpended Prior Year Encumbrances	15,459	15,459	15,459	0
<i>Fund Balance End of Year</i>	<u>\$1,647,297</u>	<u>\$1,766,489</u>	<u>\$473,840</u>	<u>(\$1,292,649)</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$23,000	\$23,000	\$50,180	\$27,180
Expenditures				
Current:				
Public Works				
Contract Services	11,500	11,500	6,500	5,000
Other	20,000	16,211	1,000	15,211
Capital Outlay	100,000	435,113	359,703	75,410
<i>Total Expenditures</i>	<u>131,500</u>	<u>462,824</u>	<u>367,203</u>	<u>95,621</u>
<i>Excess of Revenues Under Expenditures</i>	(108,500)	(439,824)	(317,023)	122,801
Other Financing Sources				
Transfers In	202,000	353,363	1,433,363	1,080,000
<i>Net Change in Fund Balance</i>	93,500	(86,461)	1,116,340	1,202,801
Fund Balance Beginning of Year	230,091	230,091	230,091	0
Unexpended Prior Year Encumbrances	1,803	1,803	1,803	0
<i>Fund Balance End of Year</i>	<u>\$325,394</u>	<u>\$145,433</u>	<u>\$1,348,234</u>	<u>\$1,202,801</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Water Construction
Budget Basis
For the Year Ended December 31, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$0	\$0	\$266	\$266
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	266	266
Fund Balance Beginning of Year	289,781	289,781	289,781	0
<i>Fund Balance End of Year</i>	<u>\$289,781</u>	<u>\$289,781</u>	<u>\$290,047</u>	<u>\$266</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$494,000	\$494,000	\$149,972	(\$344,028)
Interest	200	200	74	(126)
Other	20,000	20,000	9,069	(10,931)
<i>Total Revenues</i>	514,200	514,200	159,115	(355,085)
Expenditures				
Current:				
Public Works				
Contract Services	308,611	381,900	330,397	51,503
<i>Excess of Revenues Over (Under) Expenditures</i>	205,589	132,300	(171,282)	(303,582)
Other Financing Sources (Uses)				
Transfers In	60,506	60,506	230,000	169,494
Transfers Out	(2,500)	(2,500)	(2,131)	369
<i>Total Other Financing Sources (Uses)</i>	58,006	58,006	227,869	169,863
<i>Net Change in Fund Balance</i>	263,595	190,306	56,587	(133,719)
Fund Balance Beginning of Year	91,691	91,691	91,691	0
Unexpended Prior Year Encumbrances	1,504	1,504	1,504	0
<i>Fund Balance End of Year</i>	\$356,790	\$283,501	\$149,782	(\$133,719)

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$160,000	\$160,000	\$118,480	(\$41,520)
Other	0	0	27,884	27,884
<i>Total Revenues</i>	160,000	160,000	146,364	(13,636)
Expenditures				
Current:				
Human Services				
Capital Outlay	199,586	155,743	147,594	8,149
<i>Excess of Revenues Over (Under) Expenditures</i>	(39,586)	4,257	(1,230)	(5,487)
Other Financing Sources				
Transfers In	40,000	40,000	0	(40,000)
<i>Net Change in Fund Balance</i>	414	44,257	(1,230)	(45,487)
Fund Balance Beginning of Year	14,380	14,380	14,380	0
<i>Fund Balance End of Year</i>	<u>\$14,794</u>	<u>\$58,637</u>	<u>\$13,150</u>	<u>(\$45,487)</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, 2015*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Judicial				
Capital Outlay	<u>169,000</u>	<u>169,000</u>	<u>35,960</u>	<u>133,040</u>
<i>Net Change in Fund Balance</i>	(169,000)	(169,000)	(35,960)	133,040
Fund Balance Beginning of Year	<u>419,473</u>	<u>419,473</u>	<u>419,473</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$250,473</u></u>	<u><u>\$250,473</u></u>	<u><u>\$383,513</u></u>	<u><u>\$133,040</u></u>

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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. The County implemented GASB Statement No. 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Geauga County, Ohio

*Net Position by Component
Last Ten Years
(accrual basis of accounting)*

	2015	2014	2013	2012
Governmental Activities				
Net Investment in Capital Assets	\$174,739,215	\$173,927,570	\$171,164,092	\$165,254,485
Restricted for:				
Capital Projects	5,838,763	5,223,996	6,074,657	7,985,917
Debt Service	3,194,423	2,095,788	2,648,654	3,300,479
911 Program	26,836	105,481	114,252	162,400
Mental Health	4,181,658	3,787,124	3,544,212	3,371,140
Children's Services	1,676,353	2,257,573	2,790,005	2,729,957
Public Assistance	1,285,393	879,472	865,100	800,508
Developmental Disabilities	4,897,166	6,737,001	7,958,512	10,200,493
Aging	2,505,574	2,273,086	2,288,029	2,101,516
Community Development Programs	3,390,471	3,722,742	3,579,751	3,891,484
Revolving Loan	0	0	0	0
Real Estate Assessment	1,421,362	1,583,925	1,710,941	1,632,269
Delinquent Tax	969,437	1,068,343	1,155,001	1,183,796
Motor Vehicle License	3,618,957	3,026,049	2,707,128	2,648,004
Other Purposes	3,138,597	3,236,660	3,247,598	2,969,067
Unrestricted (Deficit)	(8,994,154)	(9,526,103)	14,928,737	10,752,876
<i>Total Governmental Activities Net Position</i>	<u>201,890,051</u>	<u>200,398,707</u>	<u>224,776,669</u>	<u>218,984,391</u>
Business-Type Activities				
Net Investment in Capital Assets	25,514,387	22,395,863	21,916,489	21,677,955
Unrestricted	8,191,685	10,851,048	12,342,494	12,133,009
<i>Total Business-Type Activities Net Position</i>	<u>33,706,072</u>	<u>33,246,911</u>	<u>34,258,983</u>	<u>33,810,964</u>
Primary Government				
Net Investment in Capital Assets	200,253,602	196,323,433	193,080,581	186,932,440
Restricted	36,144,990	35,997,240	38,683,840	42,977,030
Unrestricted (Deficit)	(802,469)	1,324,945	27,271,231	22,885,885
<i>Total Primary Government Net Position</i>	<u>\$235,596,123</u>	<u>\$233,645,618</u>	<u>\$259,035,652</u>	<u>\$252,795,355</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

2011	2010	2009	2008	2007	2006
\$165,455,274	\$157,038,178	\$153,951,551	\$151,545,480	\$149,708,384	\$143,520,704
6,097,652	8,474,720	8,092,959	8,091,604	8,254,037	7,992,996
1,451,173	1,258,399	1,681,961	1,023,581	1,600,288	645,356
0	0	0	303,379	253,087	244,315
2,996,580	3,382,876	3,380,247	4,625,550	5,062,573	5,106,147
3,197,832	3,048,101	2,320,476	2,243,095	1,794,302	1,477,530
463,199	393,651	244,068	43,377	228,127	174,944
9,285,615	7,365,166	7,199,881	6,971,361	4,823,118	4,965,105
1,872,995	954,767	970,393	952,468	861,177	754,051
3,342,345	3,766,324	4,059,209	0	0	0
0	0	0	3,581,687	3,464,363	3,519,229
1,488,654	1,288,529	1,218,910	1,107,363	707,577	808,063
1,137,755	1,061,306	959,766	847,645	728,074	978,307
2,768,360	3,096,202	2,797,099	3,633,407	4,385,728	4,370,379
2,843,836	3,617,893	4,286,373	3,742,639	3,457,569	3,472,924
12,143,146	10,241,479	10,139,703	11,807,844	11,064,105	11,101,021
214,544,416	204,987,591	201,302,596	200,520,480	196,392,509	189,131,071
20,561,770	21,588,719	18,468,129	18,506,480	16,649,338	16,299,185
12,416,221	11,618,716	10,516,115	10,572,995	10,717,462	10,421,514
32,977,991	33,207,435	28,984,244	29,079,475	27,366,800	26,720,699
186,017,044	178,626,897	172,419,680	170,051,960	166,357,722	159,819,889
36,945,996	37,707,934	37,211,342	37,167,156	35,620,020	34,509,346
24,559,367	21,860,195	20,655,818	22,380,839	21,781,567	21,522,535
\$247,522,407	\$238,195,026	\$230,286,840	\$229,599,955	\$223,759,309	\$215,851,770

Geauga County, Ohio

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

	2015	2014	2013
Program Revenues			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$4,077,002	\$3,596,964	\$3,880,897
Judicial	1,568,925	1,413,209	1,351,983
Public Safety	2,308,672	1,865,927	2,328,871
Public Works	183,572	797	621,331
Health	286,414	202,592	164,019
Human Services	2,276,856	2,554,433	2,080,889
Operating Grants and Contributions	24,563,474	24,691,125	26,369,927
Capital Grants and Contributions	1,308,554	2,787,889	3,568,171
<i>Total Governmental Activities Program Revenues</i>	<u>36,573,469</u>	<u>37,112,936</u>	<u>40,366,088</u>
Business-Type Activities:			
Charges for Services			
Water Resources	6,122,390	5,899,702	6,490,737
Water District	1,119,491	1,080,732	975,370
Storm Water	9,158	2,768	7,850
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	1,285,674	154,320	150,362
<i>Total Business-Type Activities Program Revenues</i>	<u>8,536,713</u>	<u>7,137,522</u>	<u>7,624,319</u>
<i>Total Primary Government Program Revenues</i>	<u>45,110,182</u>	<u>44,250,458</u>	<u>47,990,407</u>
Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	13,060,802	12,835,938	11,617,876
Judicial	5,476,346	5,032,235	4,610,236
Public Safety	13,699,501	13,595,402	12,780,841
Public Works	9,426,182	10,997,072	9,906,953
Health	5,672,702	4,514,859	7,158,971
Human Services	33,078,732	33,206,034	32,634,427
Economic Development and Assistance	300,022	0	189,581
Interest and Fiscal Charges	54,925	79,091	111,374
<i>Total Governmental Activities Expenses</i>	<u>80,769,212</u>	<u>80,260,631</u>	<u>79,010,259</u>
Business-Type Activities:			
Water Resources	8,126,680	6,633,986	6,551,434
Water District	938,335	958,026	903,724
Storm Water	12,699	12,682	12,563
<i>Total Business-Type Activities Expenses</i>	<u>9,077,714</u>	<u>7,604,694</u>	<u>7,467,721</u>
<i>Total Primary Government Expenses</i>	<u>\$89,846,926</u>	<u>\$87,865,325</u>	<u>\$86,477,980</u>

2012	2011	2010	2009	2008	2007	2006
\$4,130,123	\$3,630,260	\$3,348,181	\$3,343,364	\$4,346,674	\$3,774,397	\$4,038,824
1,395,563	1,145,378	1,023,480	828,782	865,389	980,045	829,666
2,397,994	1,803,042	1,632,396	1,796,142	2,157,931	2,667,837	1,061,732
470,872	113,010	444,525	269,347	199,574	332,690	337,465
145,162	137,238	153,481	148,010	153,620	142,257	145,813
2,236,111	1,543,932	1,702,001	1,448,505	1,406,264	1,260,274	1,195,132
26,301,741	28,511,453	28,981,728	29,606,158	29,389,862	31,294,255	29,801,906
3,066,847	2,142,773	6,828,593	3,685,904	1,670,137	1,652,295	2,872,800
<u>40,144,413</u>	<u>39,027,086</u>	<u>44,114,385</u>	<u>41,126,212</u>	<u>40,189,451</u>	<u>42,104,050</u>	<u>40,283,338</u>
6,430,005	5,948,084	6,568,131	5,889,682	5,419,064	4,496,702	4,382,480
1,077,227	876,260	825,810	771,101	637,857	1,105,098	519,912
13,127	5,160	8,748	2,645	7,200	1,600	4,400
0	0	0	0	0	1,193,010	1,166,295
400,000	204,919	3,132,487	825,998	1,548,025	815,298	288,400
<u>7,920,359</u>	<u>7,034,423</u>	<u>10,535,176</u>	<u>7,489,426</u>	<u>7,612,146</u>	<u>7,611,708</u>	<u>6,361,487</u>
<u>48,064,772</u>	<u>46,061,509</u>	<u>54,649,561</u>	<u>48,615,638</u>	<u>47,801,597</u>	<u>49,715,758</u>	<u>46,644,825</u>
11,386,829	8,794,782	12,498,283	11,721,086	10,824,246	14,348,531	11,055,726
4,303,762	4,152,186	4,145,917	4,260,063	4,267,814	3,710,704	3,544,193
12,331,240	11,829,178	13,029,583	14,017,371	13,047,274	13,750,068	12,748,232
11,785,901	7,512,922	15,540,378	12,068,412	12,860,130	5,937,919	7,643,031
7,605,277	8,899,604	9,220,565	9,051,788	8,518,081	7,548,462	7,236,509
31,342,171	29,768,718	28,498,808	30,374,500	29,427,102	31,008,766	29,679,317
36,854	962,187	299,691	0	312,378	2,096,997	299,248
129,438	151,257	197,380	250,161	399,272	634,808	772,980
<u>78,921,472</u>	<u>72,070,834</u>	<u>83,430,605</u>	<u>81,743,381</u>	<u>79,656,297</u>	<u>79,036,255</u>	<u>72,979,236</u>
6,129,654	6,342,760	6,169,533	7,121,900	5,251,206	7,766,520	10,628,844
1,157,042	1,042,162	418,530	869,365	1,551,043	844,059	821,912
13,083	13,265	13,652	12,755	11,083	11,683	28,514
<u>7,299,779</u>	<u>7,398,187</u>	<u>6,601,715</u>	<u>8,004,020</u>	<u>6,813,332</u>	<u>8,622,262</u>	<u>11,479,270</u>
<u>\$86,221,251</u>	<u>\$79,469,021</u>	<u>\$90,032,320</u>	<u>\$89,747,401</u>	<u>\$86,469,629</u>	<u>\$87,658,517</u>	<u>\$84,458,506</u>

Geauga County, Ohio

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

	2015	2014	2013
Net (Expense)/Revenue			
Governmental Activities	(\$44,195,743)	(\$43,147,695)	(\$38,644,171)
Business-Type Activities	(541,001)	(467,172)	156,598
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(44,736,744)</u>	<u>(43,614,867)</u>	<u>(38,487,573)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	7,836,572	7,668,912	7,712,864
Debt Service	0	0	0
Aging	2,607,988	2,589,526	2,581,531
Children's Services Board	1,864,230	1,812,654	1,807,074
Mental Health	3,141,998	3,101,181	3,088,179
Developmental Disabilities	8,243,533	8,081,701	8,018,438
Capital Projects	2,837,102	2,791,203	2,760,959
Sales Taxes Levied for:			
General Purposes	13,887,260	13,965,061	12,184,734
911 Program	613,000	675,592	600,000
Grants and Entitlements not Restricted to Specific Programs	2,854,106	2,862,479	2,814,012
Interest	458,814	385,041	247,428
Other	2,161,208	2,010,985	2,638,078
Transfers	(818,724)	(788,319)	(16,848)
<i>Total Governmental Activities</i>	<u>45,687,087</u>	<u>45,156,016</u>	<u>44,436,449</u>
Business-Type Activities:			
Interest	3,197	945	1,247
Other	178,241	148,217	273,326
Transfers	818,724	788,319	16,848
<i>Total Business-Type Activities</i>	<u>1,000,162</u>	<u>937,481</u>	<u>291,421</u>
<i>Total Primary Government</i>	<u>46,687,249</u>	<u>46,093,497</u>	<u>44,727,870</u>
Change in Net Position			
Governmental Activities	1,491,344	2,008,321	5,792,278
Business-Type Activities	459,161	470,309	448,019
Total Primary Government Change in Net Position	<u>\$1,950,505</u>	<u>\$2,478,630</u>	<u>\$6,240,297</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

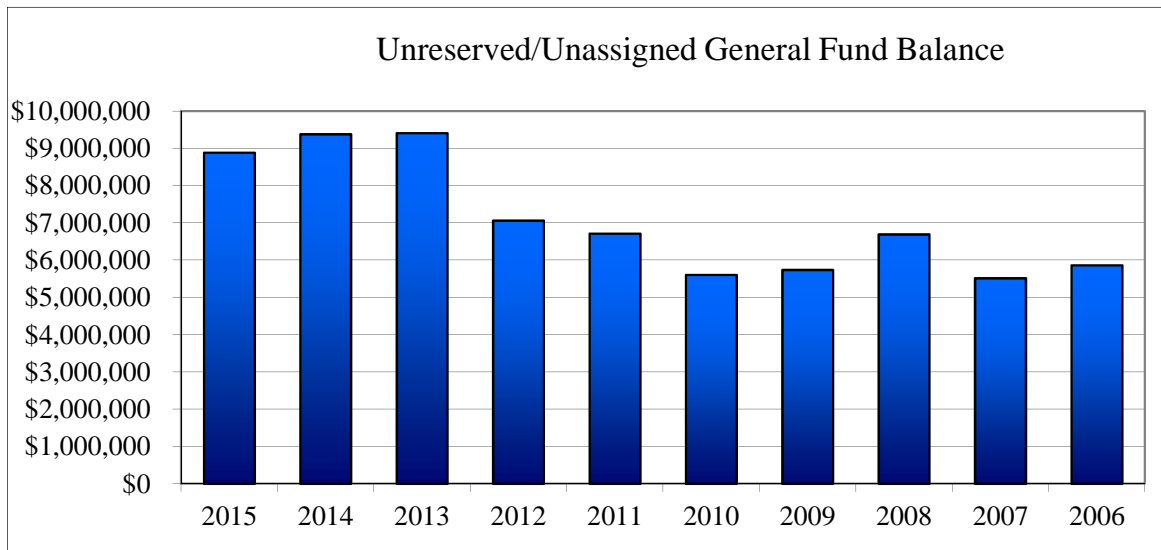
2012	2011	2010	2009	2008	2007	2006
(\$38,777,059)	(\$33,043,748)	(\$39,316,220)	(\$40,617,169)	(\$39,466,846)	(\$36,932,205)	(\$32,695,898)
620,580	(363,764)	3,933,461	(514,594)	798,814	(1,010,554)	(5,117,783)
(38,156,479)	(33,407,512)	(35,382,759)	(41,131,763)	(38,668,032)	(37,942,759)	(37,813,681)
7,459,658	7,670,224	7,617,985	6,061,497	6,486,228	6,872,673	6,976,765
0	0	0	696,703	0	0	0
2,553,638	2,667,375	1,744,757	1,673,020	1,698,875	1,748,789	1,758,560
1,787,549	1,682,611	1,684,036	1,643,408	1,736,616	1,746,110	1,725,057
3,064,370	3,200,876	3,223,733	2,642,012	2,428,743	2,529,413	2,540,732
8,907,650	7,923,814	7,939,051	7,741,921	7,814,121	7,970,794	8,175,303
2,706,108	2,713,547	2,721,818	3,610,918	4,056,949	4,342,903	4,315,359
11,303,113	10,774,951	10,726,010	10,281,729	11,216,612	11,782,850	11,129,126
600,000	643,000	579,471	275,000	0	0	0
2,334,978	2,441,196	2,961,133	3,117,802	2,660,488	1,691,551	1,693,192
541,482	690,450	937,259	1,623,470	3,014,789	2,276,676	3,383,183
2,005,060	2,237,595	2,953,712	2,274,530	2,554,322	3,129,580	2,315,572
(46,572)	(45,066)	(87,750)	(242,725)	(72,926)	(55,536)	(411,302)
43,217,034	42,600,573	43,001,215	41,399,285	43,594,817	44,035,803	43,601,547
2,090	1,776	2,364	11,708	79,600	168,413	136,092
163,731	87,478	199,616	164,930	761,335	988,216	1,465,222
46,572	45,066	87,750	242,725	72,926	55,536	411,302
212,393	134,320	289,730	419,363	913,861	1,212,165	2,012,616
43,429,427	42,734,893	43,290,945	41,818,648	44,508,678	45,247,968	45,614,163
4,439,975	9,556,825	3,684,995	782,116	4,127,971	7,103,598	10,905,649
832,973	(229,444)	4,223,191	(95,231)	1,712,675	201,611	(3,105,167)
\$5,272,948	\$9,327,381	\$7,908,186	\$686,885	\$5,840,646	\$7,305,209	\$7,800,482

Geauga County, Ohio

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

	2015	2014	2013	2012
General Fund				
Nonspendable	\$458,136	\$465,998	\$505,517	\$446,411
Committed	552,175	484,435	498,934	457,745
Assigned	583,196	411,335	393,826	359,766
Unassigned	8,882,786	9,378,863	9,408,680	7,058,015
Reserved	0	0	0	0
Unreserved	0	0	0	0
<i>Total General Fund</i>	<u>10,476,293</u>	<u>10,740,631</u>	<u>10,806,957</u>	<u>8,321,937</u>
All Other Governmental Funds				
Nonspendable	103,676	106,443	103,582	92,013
Restricted	26,986,809	27,589,496	29,629,054	33,151,584
Committed	1,676,743	2,750,831	1,998,137	620,756
Unassigned (Deficit)	(1,079,015)	(2,722,778)	(2,981,752)	(2,529,204)
Reserved	0	0	0	0
Unreserved, Undesigned, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service fund	0	0	0	0
Capital Projects funds	0	0	0	0
<i>Total All Other Governmental Funds</i>	<u>27,688,213</u>	<u>27,723,992</u>	<u>28,749,021</u>	<u>31,335,149</u>
<i>Total Governmental Funds</i>	<u>\$38,164,506</u>	<u>\$38,464,623</u>	<u>\$39,555,978</u>	<u>\$39,657,086</u>

Note: The County implemented GASB 54 in 2010.



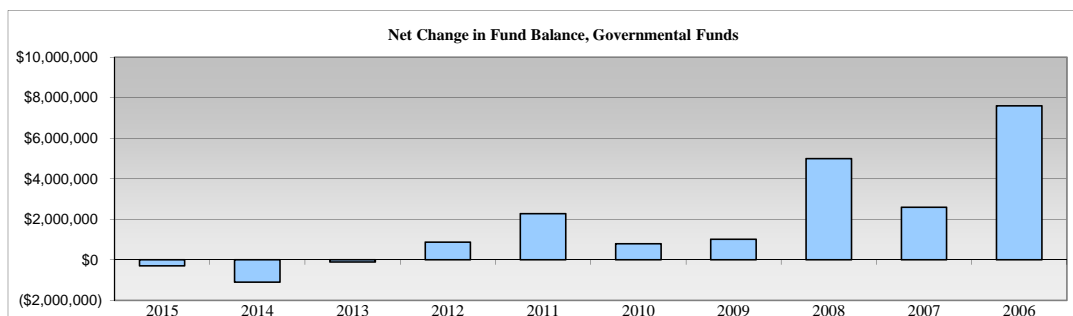
2011	2010	2009	2008	2007	2006
\$341,884	\$349,457	\$0	\$0	\$0	\$0
246,758	235,350	0	0	0	0
314,745	708,884	0	0	0	0
6,712,770	5,602,717	0	0	0	0
0	0	567,242	649,210	679,522	382,028
0	0	5,735,436	6,689,561	5,513,794	5,861,568
<u>7,616,157</u>	<u>6,896,408</u>	<u>6,302,678</u>	<u>7,338,771</u>	<u>6,193,316</u>	<u>6,243,596</u>
148,804	178,434	0	0	0	0
30,572,585	26,410,078	0	0	0	0
957,253	3,026,340	0	0	0	0
(513,361)	0	0	0	0	0
0	0	5,649,910	7,474,997	7,224,117	4,905,600
0	0	19,164,322	18,866,739	16,337,114	16,726,894
0	0	2,145,479	1,396,428	2,055,172	1,214,584
0	0	2,454,769	(378,381)	(2,108,394)	(1,981,876)
<u>31,165,281</u>	<u>29,614,852</u>	<u>29,414,480</u>	<u>27,359,783</u>	<u>23,508,009</u>	<u>20,865,202</u>
<u>\$38,781,438</u>	<u>\$36,511,260</u>	<u>\$35,717,158</u>	<u>\$34,698,554</u>	<u>\$29,701,325</u>	<u>\$27,108,798</u>

Geauga County, Ohio

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

	2015	2014	2013	2012
Revenues				
Property Taxes	\$26,519,018	\$26,066,927	\$25,970,983	\$26,679,474
Sales Tax	14,052,049	14,189,574	12,492,364	11,706,845
Permissive Motor Vehicle License Tax	717,532	600,082	414,530	442,038
Charges for Services	9,485,138	8,663,787	9,076,831	9,474,198
Licenses and Permits	362,256	295,920	349,529	222,252
Fines and Forfeitures	467,443	450,322	444,496	503,450
Intergovernmental	27,798,157	29,010,995	30,742,027	30,431,035
Special Assessments	342,062	340,680	361,755	374,689
Interest	458,814	385,041	247,428	541,482
Rentals	253,183	223,260	194,250	201,826
Contributions/Donations	443,479	272,882	513,715	269,713
Other	2,161,208	2,010,985	2,807,335	2,005,060
<i>Total Revenues</i>	<u>83,060,339</u>	<u>82,510,455</u>	<u>83,615,243</u>	<u>82,852,062</u>
Expenditures				
General Government:				
Legislative and Executive	12,234,111	11,878,254	10,683,651	10,530,717
Judicial	5,408,992	4,986,444	4,453,567	4,197,526
Public Safety	13,618,369	13,297,503	12,257,195	12,254,606
Public Works	6,785,694	6,141,683	7,121,179	6,352,899
Health	5,619,531	6,453,502	7,285,762	7,562,603
Human Services	32,848,388	32,424,319	32,030,525	30,499,329
Economic Development and Assistance	300,022	0	189,581	36,854
Capital Outlay	6,011,599	7,954,087	9,115,468	10,480,559
Debt Service				
Principal Retirement	383,739	314,356	458,614	431,945
Principal Retirement Current Refunding	0	0	0	0
Interest and Fiscal Charges	51,287	80,588	113,538	131,507
<i>Total Expenditures</i>	<u>83,261,732</u>	<u>83,530,736</u>	<u>83,709,080</u>	<u>82,478,545</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(201,393)</u>	<u>(1,020,281)</u>	<u>(93,837)</u>	<u>373,517</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	499,429
OPWC Loans Issued	0	0	0	0
Inception of Capital Lease	0	7,245	9,577	49,274
General Obligation Bonds Issued	0	0	0	0
General Obligation Notes Issued	0	0	0	0
Payment on Refunding Notes	0	0	0	0
Transfers In	6,936,141	6,418,485	7,084,046	4,689,620
Transfers Out	(7,034,865)	(6,496,804)	(7,100,894)	(4,736,192)
<i>Total Other Financing Sources (Uses)</i>	<u>(98,724)</u>	<u>(71,074)</u>	<u>(7,271)</u>	<u>502,131</u>
<i>Net Change in Fund Balances</i>	<u>(\$300,117)</u>	<u>(\$1,091,355)</u>	<u>(\$101,108)</u>	<u>\$875,648</u>

Debt Service as a Percentage of Noncapital Expenditures	0.55%	0.50%	0.75%	0.74%
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Source: Geauga County Auditor

2011	2010	2009	2008	2007	2006
\$25,804,326	\$24,622,759	\$23,957,698	\$24,273,596	\$25,223,025	\$25,491,856
11,187,156	11,054,675	10,693,407	11,521,245	11,523,437	10,910,061
449,301	880,930	438,928	462,913	502,981	502,844
7,543,608	7,101,534	6,831,064	8,472,404	8,406,538	6,930,138
188,942	218,834	224,456	262,769	170,405	173,068
430,672	430,222	400,119	289,680	313,249	291,080
33,871,780	38,082,770	35,724,239	32,667,216	34,512,322	34,816,327
382,403	601,682	417,740	286,255	413,672	402,106
690,450	937,259	1,623,470	3,033,776	2,276,676	3,383,183
209,217	240,413	262,365	104,021	134,805	97,254
236,850	270,553	211,292	610,157	88,092	36,930
2,237,595	2,953,712	2,274,530	2,554,322	3,050,102	2,315,572
83,232,300	87,395,343	83,059,308	84,538,354	86,615,304	85,350,419
10,503,362	11,267,955	10,866,427	10,438,534	12,330,274	10,470,671
4,015,061	3,998,110	4,141,300	3,699,845	3,665,449	3,523,800
11,778,850	12,767,034	12,574,469	12,313,450	12,605,108	12,079,196
6,354,081	7,431,673	6,462,564	6,681,248	6,687,762	5,960,516
8,888,432	9,191,408	8,959,513	8,474,926	7,497,217	7,181,743
29,375,321	29,087,840	29,570,964	28,883,636	30,337,740	29,140,316
962,187	299,691	0	312,378	1,521,997	299,248
8,493,712	11,685,708	9,061,860	8,147,104	8,046,473	7,300,073
409,255	581,322	557,164	327,001	528,024	482,741
0	0	20,000	90,000	110,000	200,000
153,255	204,500	256,888	400,077	637,197	756,474
80,933,516	86,515,241	82,471,149	79,768,199	83,967,241	77,394,778
2,298,784	880,102	588,159	4,770,155	2,648,063	7,955,641
0	0	0	0	0	0
0	0	0	300,000	0	0
16,460	0	23,170	0	0	56,453
0	0	650,000	0	0	0
0	0	180,000	200,000	290,000	400,000
0	0	(180,000)	(200,000)	(290,000)	(400,000)
3,756,134	5,810,870	4,576,992	6,499,619	7,061,763	10,827,584
(3,801,200)	(5,896,870)	(4,819,717)	(6,572,545)	(7,117,299)	(11,238,886)
(28,606)	(86,000)	430,445	227,074	(55,536)	(354,849)
\$2,270,178	\$794,102	\$1,018,604	\$4,997,229	\$2,592,527	\$7,600,792
0.82%	0.97%	1.08%	1.09%	1.68%	2.05%

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)
2015	\$2,619,766,110	\$337,850,450	\$8,450,333,029	\$0	\$0	\$88,794,640	\$100,903,000
2014	2,587,968,450	334,093,980	8,348,749,800	0	0	81,550,480	92,671,000
2013	2,578,288,810	336,452,520	8,327,832,371	0	0	74,215,370	84,335,648
2012	2,575,693,510	339,042,100	8,327,816,029	0	0	68,095,110	77,380,807
2011	2,682,868,720	345,071,580	8,651,258,000	0	0	65,637,020	74,587,523
2010	2,682,149,530	322,582,180	8,584,947,743	0	0	64,208,980	72,964,750
2009	2,666,416,570	324,889,480	8,546,588,714	0	0	59,294,730	67,380,375
2008	2,630,914,310	321,041,970	8,434,160,800	49,479,060	791,664,960	56,379,620	64,067,750
2007	2,585,651,110	307,841,430	8,267,121,543	92,736,550	741,892,400	72,482,840	82,366,864
2006	2,540,106,600	305,797,400	8,131,154,286	167,598,120	893,856,640	71,892,690	81,696,239

- (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 a true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010)

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source: Geauga County Auditor

Totals		Direct Tax Rate					Total Direct Tax Rate	Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)	Ratio	Real Property		Tangible Personal Property			
			Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU			
\$3,046,411,200	\$8,551,236,029	36%	\$9.441963	\$10.009399	\$11.200000	\$30.651362	\$9.556130	
3,003,612,910	8,441,420,800	36	9.484310	9.980294	11.200000	30.664604	9.586060	
2,988,956,700	8,412,168,019	36	9.475980	9.872880	11.200000	30.548860	9.563460	
2,982,830,720	8,405,196,835	35	9.464730	9.772260	11.200000	30.436990	9.539300	
3,093,577,320	8,725,845,523	35	9.209040	9.658890	11.200000	30.067930	9.301460	
3,068,940,690	8,657,912,493	35	8.812560	9.337310	11.200000	29.349870	8.917660	
3,050,600,780	8,613,969,089	35	8.576157	8.965732	11.200000	28.741889	8.668670	
3,057,814,960	9,289,893,510	33	8.529426	8.879950	11.200000	28.609376	8.656340	
3,058,711,930	9,091,380,807	34	8.541533	8.888770	11.200000	28.630303	8.220080	
3,085,394,810	9,106,707,165	34	8.553231	8.825411	11.200000	28.578642	8.285650	

Geauga County, Ohio

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

	2015	2014	2013	2012
Unvoted Millage				
Operating	\$2.500000	\$2.500000	\$2.500000	\$2.500000
Bond Retirement	0.000000	0.000000	0.000000	0.000000
<i>Total Unvoted Millage</i>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>
Voted Millage - by levy				
1986 Road Improvement - 5 years				
Residential/Agricultural Real	0.982935	0.988930	0.986912	0.984190
Commercial/Industrial and Public Utility Real	1.339377	1.330920	1.299710	1.270470
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
2004 Children's Services - 7 years				
Residential/Agricultural Real	0.695755	0.700000	0.700000	0.700000
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2004 Developmental Disabilities - 5 years				
Residential/Agricultural Real	3.076613	3.095380	3.089064	3.080540
Commercial/Industrial and Public Utility Real	3.270022	3.249374	3.173174	3.101788
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years				
Residential/Agricultural Real	0.496968	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2009 Mental Health - 5 years				
Residential/Agricultural Real	0.695755	0.700000	0.700000	0.700000
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2010 Senior Citizens - 5 years				
Residential/Agricultural Real	0.993937	1.000000	1.000000	1.000000
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Total Voted Millage by type of Property				
Residential/Agricultural Real	6.941963	6.984310	6.975976	6.964730
Commercial/Industrial and Public Utility Real	7.509399	7.480294	7.372884	7.272258
General Business and Public Utility Personal	8.700000	8.700000	8.700000	8.700000
Total Millage by type of Property				
Residential/Agricultural Real	\$9.441963	\$9.484310	\$9.475976	\$9.464730
Commercial/Industrial and Public Utility Real	10.009399	9.980294	9.872884	9.772258
General Business and Public Utility Personal	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>
Total Weighted Average Tax Rate	\$9.556130	\$9.586060	\$9.563460	\$9.539300

2011	2010	2009	2008	2007	2006
\$2.500000	\$2.500000	\$2.000000	\$2.000000	\$2.000000	\$2.000000
0.000000	0.000000	0.500000	0.500000	0.500000	0.500000
<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>
0.940565	0.937670	0.935652	0.937240	0.939122	0.940940
1.252455	1.243492	1.206935	1.201252	1.202912	1.190982
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.624483	0.622562	0.621223	0.622277	0.623527	0.624734
0.648625	0.643983	0.625051	0.622108	0.622969	0.616791
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
2.943992	2.934937	2.928624	2.933594	2.939484	2.945177
3.057806	3.035924	2.946672	2.932799	2.936854	2.907729
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
0.500000	0.500000	0.499152	0.442947	0.443837	0.444696
0.500000	0.500000	0.500000	0.442306	0.442918	0.438525
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.700000	0.700000	0.475456	0.476263	0.477219	0.478143
0.700000	0.700000	0.494155	0.491829	0.492508	0.487624
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
1.000000	0.617388	0.616050	0.617105	0.618344	0.619541
1.000000	0.713907	0.692919	0.689656	0.690609	0.683760
<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>
6.709040	6.312557	6.076157	6.029426	6.041533	6.053231
7.158886	6.837306	6.465732	6.379950	6.388770	6.325411
<u>8.700000</u>	<u>8.700000</u>	<u>8.700000</u>	<u>8.700000</u>	<u>8.700000</u>	<u>8.700000</u>
\$9.209040	\$8.812557	\$8.576157	\$8.529426	\$8.541533	\$8.553231
9.658886	9.337306	8.965732	8.879950	8.888770	8.825411
<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>
\$9.301460	\$8.917660	\$8.668670	\$8.656340	\$8.220080	\$8.285650

(continued)

Geauga County, Ohio

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

	2015	2014	2013	2012
Overlapping Rates by Taxing District				
City				
Chardon City				
Residential/Agricultural Real	\$8.550612	\$8.503876	\$8.496392	\$7.488404
Commercial/Industrial and Public Utility Real	9.246276	9.199644	9.135812	8.010292
General Business and Public Utility Personal	12.000000	12.000000	12.000000	11.000000
Villages				
Aquila Village				
Residential/Agricultural Real	5.119136	5.105476	5.068516	3.637584
Commercial/Industrial and Public Utility Real	9.263660	9.263660	9.263660	5.500000
General Business and Public Utility Personal	9.500000	9.500000	9.500000	5.500000
Burton Village				
Residential/Agricultural Real	8.211922	8.215734	8.196890	8.191413
Commercial/Industrial and Public Utility Real	9.121658	9.111888	9.070939	9.034751
General Business and Public Utility Personal	9.750000	9.750000	9.750000	9.750000
Hunting Valley Village				
Residential/Agricultural Real	5.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Middlefield Village				
Residential/Agricultural Real	3.622949	3.625015	3.752453	3.483288
Commercial/Industrial and Public Utility Real	4.248460	4.221937	4.376256	3.972540
General Business and Public Utility Personal	5.220000	5.220000	5.430000	5.000000
South Russell Village				
Residential/Agricultural Real	7.419355	7.412374	7.406428	7.392542
Commercial/Industrial and Public Utility Real	8.184958	8.180120	8.180120	8.180120
General Business and Public Utility Personal	11.950000	11.950000	11.950000	11.950000
Townships				
Auburn Township				
Residential/Agricultural Real	11.439653	9.429204	9.427259	9.423762
Commercial/Industrial and Public Utility Real	11.390938	9.362499	9.352500	9.346241
General Business and Public Utility Personal	11.500000	9.500000	9.500000	9.500000
Bainbridge Township				
Residential/Agricultural Real	16.331468	16.371172	16.351959	16.351687
Commercial/Industrial and Public Utility Real	18.602563	18.549094	18.402897	18.045371
General Business and Public Utility Personal	25.600000	25.600000	25.600000	25.600000
Burton Township				
Residential/Agricultural Real	5.927598	5.992107	5.987461	5.256144
Commercial/Industrial and Public Utility Real	6.327659	6.336687	6.310397	5.504342
General Business and Public Utility Personal	7.250000	7.250000	7.250000	6.350000

2011	2010	2009	2008	2007	2006
\$7.319916	\$7.313972	\$7.301112	\$7.345908	\$7.353408	\$7.351416
8.051156	7.999780	7.987048	7.964108	7.977632	7.880060
11.000000	11.000000	11.000000	11.000000	11.000000	11.000000
3.606336	3.589452	3.952796	5.304632	5.312764	5.307112
5.500000	5.500000	3.735260	9.663660	9.663660	9.663660
5.500000	5.500000	5.500000	9.900000	9.900000	9.900000
8.123088	8.117402	8.117230	8.132578	8.130234	8.125175
9.317182	9.317182	9.317182	9.340705	9.344090	9.122028
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
3.466068	3.753309	3.753050	3.964562	3.967729	3.986644
3.958916	4.536816	4.411336	4.658617	4.659251	4.665246
5.000000	6.500000	6.500000	6.850000	6.850000	6.850000
7.351263	7.342843	7.334831	7.332940	7.333174	7.333837
8.104016	8.083554	8.085322	7.877041	7.595514	7.595514
11.950000	11.950000	11.950000	11.950000	11.950000	11.950000
9.380295	7.716086	7.705428	7.025064	7.078057	6.750730
9.345814	7.960169	7.938553	7.394219	7.385100	6.972101
9.500000	11.170000	11.170000	11.170000	11.170000	11.170000
14.162120	14.106599	14.079398	14.147061	12.939277	12.938006
15.187951	15.133074	14.532938	14.579953	13.512704	13.383472
23.750000	23.750000	23.750000	23.750000	22.500000	22.500000
5.938899	5.931612	5.928863	5.935098	5.939787	5.944848
6.313082	6.310660	6.309858	6.309858	6.307048	6.307247
7.250000	7.250000	7.250000	7.250000	7.250000	7.250000

(continued)

Geauga County, Ohio

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

	2015	2014	2013	2012
Townships (continued)				
Chardon Township				
Residential/Agricultural Real	\$7.125573	\$7.132100	\$7.129530	\$7.124306
Commercial/Industrial and Public Utility Real	6.598999	6.601560	6.603088	6.600385
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
Chester Township				
Residential/Agricultural Real	12.044118	12.045577	12.030604	12.000124
Commercial/Industrial and Public Utility Real	12.601320	12.533538	12.453882	12.385827
General Business and Public Utility Personal	17.970000	17.970000	17.970000	17.970000
Claridon Township				
Residential/Agricultural Real	4.938405	7.570351	7.560475	6.504034
Commercial/Industrial and Public Utility Real	4.755299	7.309555	7.306075	6.276289
General Business and Public Utility Personal	5.250000	9.150000	9.150000	9.400000
Hambden Township				
Residential/Agricultural Real	9.694380	9.747942	9.751168	9.745582
Commercial/Industrial and Public Utility Real	8.835880	8.835880	8.528726	8.534457
General Business and Public Utility Personal	10.350000	10.350000	10.350000	10.350000
Huntsburg Township				
Residential/Agricultural Real	8.501746	8.688250	8.681251	8.676554
Commercial/Industrial and Public Utility Real	7.813577	7.879609	7.888946	7.884235
General Business and Public Utility Personal	9.000000	9.000000	9.000000	9.000000
Middlefield Township				
Residential/Agricultural Real	5.039298	5.137441	5.133583	4.925851
Commercial/Industrial and Public Utility Real	5.458964	5.452810	5.452810	5.202447
General Business and Public Utility Personal	6.620000	6.620000	6.620000	6.300000
Montville Township				
Residential/Agricultural Real	7.715789	7.851422	7.844975	7.826944
Commercial/Industrial and Public Utility Real	7.408124	7.408124	7.408124	7.408124
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000
Munson Township				
Residential/Agricultural Real	9.668096	9.691107	9.688711	9.251027
Commercial/Industrial and Public Utility Real	10.482496	10.689552	9.999259	9.662746
General Business and Public Utility Personal	12.250000	12.250000	12.250000	12.250000
Newbury Township				
Residential/Agricultural Real	7.822826	7.869148	7.867044	7.651195
Commercial/Industrial and Public Utility Real	7.705622	7.705998	7.694881	7.257842
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Parkman Township				
Residential/Agricultural Real	7.523192	7.063476	7.059925	7.049932
Commercial/Industrial and Public Utility Real	8.593079	8.100656	8.100656	8.097424
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000

2011	2010	2009	2008	2007	2006
\$7.020688	\$7.016052	\$6.032950	\$6.328882	\$6.327838	\$6.330770
6.846200	6.970446	6.240892	6.240880	6.240880	6.240880
7.200000	7.200000	6.700000	6.700000	6.700000	6.700000
11.516321	11.490097	11.880375	11.861174	11.844953	11.836322
12.403964	12.283196	12.344568	12.257437	12.146331	11.992541
17.970000	17.970000	18.600000	18.600000	18.600000	18.600000
6.522189	6.517078	6.515312	6.524493	6.534830	6.537701
6.288572	6.228401	6.287374	6.287374	6.287374	6.291360
9.400000	9.400000	9.400000	9.400000	9.400000	9.400000
9.184185	8.468168	8.068838	8.079529	7.787339	7.129672
9.270468	8.652988	8.247661	8.247661	7.930817	7.353698
10.350000	10.800000	10.800000	10.800000	11.400000	11.800000
8.553119	8.539277	8.528871	8.532457	5.541877	5.551261
8.703187	8.703187	8.702941	8.704085	5.704085	5.704085
9.000000	9.000000	9.000000	9.000000	6.000000	6.000000
4.904915	4.900980	4.896889	5.096994	5.095777	5.098639
5.404940	5.434770	5.403771	5.619793	5.615171	5.608340
6.300000	6.300000	6.300000	6.620000	6.620000	6.620000
7.815281	7.114430	7.317605	7.326440	7.331709	7.339176
7.946943	7.946857	7.481651	7.481651	7.481651	7.480810
10.400000	10.400000	10.700000	10.700000	10.700000	10.700000
8.866716	8.848747	8.821441	8.531022	7.779038	7.817793
9.571588	9.570607	9.474916	9.016195	8.249036	8.249395
12.250000	12.250000	12.250000	12.250000	11.500000	11.500000
7.399502	7.390908	6.116510	6.112412	6.126287	6.131406
7.569241	7.536012	6.455527	6.456541	6.457602	6.418864
7.900000	7.900000	8.700000	8.700000	8.700000	8.700000
6.955738	6.959332	6.957182	5.469605	5.469687	5.484303
7.931128	7.931128	7.622876	6.127881	6.121081	6.121081
8.800000	8.800000	8.800000	7.300000	7.300000	7.300000

(continued)

Geauga County, Ohio

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

	2015	2014	2013	2012
Townships (continued)				
Russell Township				
Residential/Agricultural Real	\$17.458352	\$17.451353	\$15.163870	\$15.130050
Commercial/Industrial and Public Utility Real	20.189949	20.189949	18.219759	18.188828
General Business and Public Utility Personal	23.950000	23.950000	22.850000	22.850000
Thompson Township				
Residential/Agricultural Real	10.009972	10.285194	10.269897	9.653227
Commercial/Industrial and Public Utility Real	10.355022	10.323303	10.323303	10.379241
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	8.059645	8.337569	8.336343	8.317212
Commercial/Industrial and Public Utility Real	7.246720	7.239502	7.239502	7.239178
General Business and Public Utility Personal	11.000000	11.000000	11.000000	11.000000
Special Districts				
Park District				
Residential/Agricultural Real	1.830387	2.118452	2.309066	2.302694
Commercial/Industrial and Public Utility Real	1.931981	2.298753	2.673147	2.613009
General Business and Public Utility Personal	2.000000	2.700000	3.700000	3.700000
Health District				
Residential/Agricultural Real	0.198787	0.200000	0.200000	0.200000
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Geauga County Library District				
Residential/Agricultural Real	1.991342	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Burton Public Library District				
Residential/Agricultural Real	1.652821	1.200000	1.200000	1.200000
Commercial/Industrial and Public Utility Real	1.700000	1.176218	1.170956	1.169313
General Business and Public Utility Personal	1.700000	1.200000	1.200000	1.200000
West Geauga Recreation District				
Residential/Agricultural Real	0.098686	0.098639	0.098402	0.098011
Commercial/Industrial and Public Utility Real	0.119065	0.118338	0.117395	0.116598
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	2.724201	1.590254	1.585329	1.578194
Commercial/Industrial and Public Utility Real	2.800000	2.222418	2.193783	2.117116
General Business and Public Utility Personal	2.800000	2.800000	2.800000	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

2011	2010	2009	2008	2007	2006
\$14.608385	\$13.875555	\$12.988615	\$11.582750	\$11.579296	\$11.560900
17.668029	16.741090	15.921141	15.171141	15.290090	14.951300
22.850000	22.850000	22.850000	22.100000	22.100000	22.100000
9.702049	9.697450	9.240833	8.525891	8.541192	8.561344
10.200231	10.200231	9.822406	9.129412	9.129412	9.129412
12.500000	12.500000	12.500000	12.500000	12.500000	12.500000
9.391836	9.372200	9.377724	9.420983	9.428449	9.421167
8.427143	9.397598	8.415256	8.371342	8.361332	8.291955
12.500000	12.500000	12.500000	12.500000	12.500000	12.500000
2.200626	2.193856	2.189137	2.192852	0.799169	2.201509
2.575956	2.557525	2.482334	2.470648	0.837026	2.449526
3.700000	3.700000	3.700000	3.700000	3.700000	3.700000
0.200000	0.200000	0.135844	0.136075	0.136348	0.136612
0.200000	0.200000	0.141187	0.140522	0.140716	0.139321
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
2.000000	1.000000	0.996428	0.997974	0.806111	0.807751
2.000000	1.000000	1.000000	0.998452	0.835383	0.827379
2.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.198008	1.195624	1.195519	0.792603	0.794051	0.794483
1.200000	1.198868	1.200000	0.890484	0.889827	0.877187
1.200000	1.200000	1.200000	1.000000	1.000000	1.000000
0.091684	0.913700	0.091204	0.090967	0.090863	0.090764
0.115007	0.113241	0.109162	0.108289	0.107255	0.105412
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
1.543152	1.540568	1.538532	1.542839	1.544614	2.522520
2.146650	2.130962	2.000670	1.993384	1.993070	3.048690
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

	2015	2014	2013	2012
Joint Vocational Schools (continued)				
Ashtabula Joint Vocational School District				
Residential/Agricultural Real	\$2.423554	\$2.451821	\$2.453381	\$2.443098
Commercial/Industrial and Public Utility Real	2.718105	2.521019	2.508857	2.507312
General Business and Public Utility Personal	4.110000	4.110000	4.110000	4.110000
Schools				
Berkshire Local School District				
Residential/Agricultural Real	21.004655	21.255556	21.230674	21.195996
Commercial/Industrial and Public Utility Real	22.391236	22.385354	22.305339	22.280363
General Business and Public Utility Personal	52.300000	52.300000	52.300000	52.300000
Cardinal Local School District				
Residential/Agricultural Real	24.711779	25.342490	25.561321	26.259801
Commercial/Industrial and Public Utility Real	32.511972	32.301933	32.358800	32.497669
General Business and Public Utility Personal	54.370000	54.390000	54.630000	55.360000
Chardon Local School District				
Residential/Agricultural Real	38.117639	38.165655	32.243749	32.178148
Commercial/Industrial and Public Utility Real	45.318439	45.285240	37.665642	37.100415
General Business and Public Utility Personal	76.780000	76.780000	70.880000	70.880000
Ledgemont Local School District				
Residential/Agricultural Real	20.000032	20.124350	20.088457	20.017450
Commercial/Industrial and Public Utility Real	23.917128	23.869311	23.869311	24.548987
General Business and Public Utility Personal	51.200000	51.200000	51.200000	51.200000
Newbury Local School District				
Residential/Agricultural Real	44.856190	37.177968	37.150755	37.113904
Commercial/Industrial and Public Utility Real	45.395400	37.546846	37.479431	36.692001
General Business and Public Utility Personal	74.440000	66.590000	66.590000	66.590000
Kenston Local School District				
Residential/Agricultural Real	39.542044	39.700274	39.470663	39.642168
Commercial/Industrial and Public Utility Real	48.694993	48.604715	47.980521	47.127299
General Business and Public Utility Personal	86.430000	86.650000	86.480000	86.690000
West Geauga Local School District				
Residential/Agricultural Real	34.740233	34.831738	34.788633	34.857478
Commercial/Industrial and Public Utility Real	35.437082	35.423363	35.275697	35.290919
General Business and Public Utility Personal	55.600000	55.700000	55.700000	55.840000
Overlapping Districts				
Hunting Valley Village				
Residential/Agricultural Real	5.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Kirtland Public Library				
Residential/Agricultural Real	1.000000	1.000000	1.000000	1.000000
Commercial/Industrial and Public Utility Real	0.980815	1.000000	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2011	2010	2009	2008	2007	2006
\$2.304526	\$2.128948	\$2.126747	\$2.135443	\$2.135529	\$2.135563
2.343204	2.198091	2.184146	2.220407	2.218562	2.217382
4.110000	4.110000	4.110000	4.110000	4.110000	4.110000
21.053163	21.202090	21.018725	21.022548	21.024391	21.024963
22.746943	22.708789	22.725963	22.696998	22.683554	22.425234
52.300000	52.300000	52.300000	52.300000	52.300000	52.300000
25.889333	25.724677	26.208790	26.254846	23.878283	23.979651
32.652139	32.422007	31.996358	31.949875	30.441884	30.481203
55.270000	55.140000	55.650000	55.650000	55.650000	55.650000
30.825294	30.743357	30.653884	30.769070	30.777226	24.875866
37.790378	37.591249	37.436296	37.154566	37.158779	30.814808
70.880000	70.880000	70.880000	70.880000	70.880000	64.880000
20.043876	20.002320	20.000018	20.000029	20.000023	20.000010
24.858720	24.858563	24.872377	24.807821	24.807821	24.806377
51.200000	51.200000	51.200000	51.200000	51.200000	51.200000
34.948858	34.855421	28.162483	28.166314	28.235701	28.261282
37.360705	37.099892	30.281784	30.286951	30.292346	30.094768
65.990000	65.950000	59.290000	59.290000	59.290000	59.290000
38.231344	38.308769	38.757420	38.858167	39.268560	39.344751
43.651740	43.636268	42.544745	42.748959	43.386781	42.960422
86.270000	86.460000	86.990000	86.990000	87.190000	87.190000
33.687247	32.490305	33.280117	33.236891	33.418103	33.400009
35.021965	33.605574	33.787018	33.650372	33.688586	33.400014
55.820000	54.680000	55.500000	55.500000	55.700000	55.700000
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
1.000000	1.000000	0.999144	1.000000	0.000000	0.000000
1.000000	0.998935	1.000000	1.000000	0.000000	0.000000
1.000000	1.000000	1.000000	1.000000	0.000000	0.000000

(continued)

Geauga County, Ohio

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

	2015	2014	2013	2012
Overlapping Districts (continued)				
Mentor Public Library				
Residential/Agricultural Real	\$2.000000	\$2.000000	\$2.000000	\$1.100000
Commercial/Industrial and Public Utility Real	1.989426	1.990620	2.000000	1.100000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	1.100000
Lake County Financing District				
Residential/Agricultural Real	2.485353	2.482501	2.474769	2.260796
Commercial/Industrial and Public Utility Real	4.900000	4.900000	4.900000	4.615461
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.				
Residential/Agricultural Real	54.238980	54.448358	54.265225	47.570771
Commercial/Industrial and Public Utility Real	62.782115	61.837696	61.665321	54.097548
General Business and Public Utility Personal	115.300000	115.600000	115.600000	107.700000
Riverside L.S.D.				
Residential/Agricultural Real	30.615944	30.634166	30.612489	28.535483
Commercial/Industrial and Public Utility Real	29.174734	29.290254	29.440073	26.671163
General Business and Public Utility Personal	54.710000	54.740000	54.750000	54.290000
Kirtland L.S.D.				
Residential/Agricultural Real	44.013424	44.288266	44.433242	36.282014
Commercial/Industrial and Public Utility Real	43.061628	43.727434	43.676079	35.137546
General Business and Public Utility Personal	78.120000	78.440000	78.690000	72.060000
Madison L.S.D.				
Residential/Agricultural Real	31.123008	31.292358	31.730023	25.955411
Commercial/Industrial and Public Utility Real	33.191089	33.204563	33.601318	25.870418
General Business and Public Utility Personal	57.850000	58.050000	58.580000	54.040000
Mentor E.V.S.D.				
Residential/Agricultural Real	37.730373	37.794795	38.058132	35.204304
Commercial/Industrial and Public Utility Real	47.317156	47.550840	47.876741	42.488241
General Business and Public Utility Personal	77.420000	77.490000	77.800000	76.960000

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

2011	2010	2009	2008	2007	2006
\$1.100000	\$1.100000	\$1.098926	\$0.434878	\$0.434535	\$0.473603
1.100000	1.095252	1.064891	0.463161	0.459262	0.499536
1.100000	1.100000	1.100000	0.625000	0.625000	0.625000
2.259228	2.256499	2.027473	2.027492	2.034269	2.297237
4.294874	4.256826	4.429467	4.455231	4.414214	4.867072
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
47.326488	48.224517	47.816083	47.461775	39.600449	41.780704
53.604115	54.466875	54.407837	53.095787	44.909619	47.094828
107.700000	108.600000	108.600000	108.300000	100.400000	100.900000
28.412548	28.398127	25.984374	25.955679	26.042496	26.944006
26.408130	26.431678	26.034077	26.017843	26.114442	27.499301
54.170000	54.180000	53.780000	53.750000	53.830000	54.550000
36.409741	36.559240	34.601921	34.535520	34.289764	33.248545
35.255286	35.351497	34.908781	34.823275	34.479691	34.050162
72.200000	72.380000	71.920000	71.840000	71.690000	70.560000
25.919959	26.067887	24.185623	24.144402	24.174498	24.841539
24.460979	24.633493	24.455883	24.595719	24.411270	25.139948
54.020000	54.190000	53.910000	53.910000	53.940000	54.550000
35.846321	35.849491	32.824842	32.654177	32.618470	35.002069
42.976475	42.306150	40.764275	41.489932	41.228424	44.323150
77.610000	77.640000	76.890000	76.700000	76.680000	77.280000

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
2015	\$29,863,131	\$29,177,512	98%	\$769,953	\$29,947,465
2014	28,841,467	28,134,974	98	755,797	28,890,771
2013	28,619,673	27,940,304	98	747,560	28,687,864
2012	28,486,649	27,717,596	97	878,888	28,596,484
2011	28,795,019	27,822,116	97	856,963	28,679,079
2010	27,404,244	26,557,332	97	845,665	27,402,997
2009	26,312,306	25,353,750	96	637,532	25,991,282
2008	25,839,244	25,019,152	97	780,455	25,799,607
2007	25,636,222	24,800,899	97	667,663	25,468,562
2006	25,215,737	24,492,245	97	716,849	25,209,094

- (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.

Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Tax (4)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
100%	\$754,107	2.5%
100	742,601	2.6
100	938,394	3.3
100	807,066	2.8
100	1,061,037	3.7
100	987,041	3.6
99	585,817	2.2
100	600,530	1.6
99	413,336	1.6
100	285,911	1.1

Geauga County, Ohio

Principal Real Property Taxpayers 2015 and 2006

2015		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping Center II LLC	\$12,732,600	0.43%
South Franklin Circle	12,424,760	0.42
WalMart Real Estate	5,750,720	0.19
Great Lakes Cheese Co., Incorporated	5,105,070	0.17
Johnsonite, Incorporated	4,246,140	0.14
HD Development of Maryland, Incorporated	4,155,040	0.14
KraftMaid Cabinetry, Incorporated	4,137,570	0.14
Geauga Lake LLC	4,041,920	0.14
Fleck Controls LLC	2,799,690	0.10
Petronzio Management Co. LLC	2,683,620	0.09
Totals	\$58,077,130	1.96%
Total Real Property Assessed Valuation	\$2,957,616,560	
2006		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping	\$14,035,160	0.49%
Cedar Fair LP	8,924,910	0.31
WalMart Real Estate	5,094,890	0.18
Heather Hill, Incorporated	3,559,440	0.13
KraftMaid Cabinetry, Incorporated	3,448,590	0.12
Maple Leaf Plaza LLC	2,913,020	0.11
Petronzio Management	2,869,370	0.10
Structural North America	2,819,320	0.10
Tanglewood Square	2,555,740	0.09
GP Carrollton 4200 LLC	2,378,570	0.08
Totals	\$48,599,010	1.71%
Total Real Property Assessed Valuation	\$2,845,904,000	

Source: Geauga County Auditor

Geauga County, Ohio

*Principal Public Utility Property Taxpayers
2015 and 2006*

<u>Taxpayer</u>	2015	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$67,840,080	76.40%
American Transmission Systems	11,461,140	12.91
East Ohio Gas	5,607,720	6.31
Ohio Edison Co. / First Energy	2,068,310	2.33
Orwell Natural Gas Co. Incorporated	772,890	0.87
Totals	<u>\$87,750,140</u>	<u>98.82%</u>
Total Public Utility Assessed Valuation	<u><u>\$88,794,640</u></u>	
<u>Taxpayer</u>	2006	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$42,887,640	59.66%
Alltel Telephone Company (Western Reserve Telephone)	8,952,680	12.45
American Transmission Systems, Incorporated	6,746,750	9.38
East Ohio Gas Company	3,297,330	4.59
Alltel Communications	2,111,110	2.94
Totals	<u>\$63,995,510</u>	<u>89.02%</u>
Total Public Utility Assessed Valuation	<u><u>\$71,892,690</u></u>	

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*

Year	Population (1)	Estimated True Values of Taxable Property	Gross Bonded Debt (2)	Ratio of Bonded Debt to Estimated True Values	Bonded Debt Per Capita
2015	94,102	\$8,551,236,029	\$260,000	0.0030%	\$2.76
2014	94,295	8,441,420,800	325,000	0.0039	3.45
2013	93,972	8,412,168,019	390,000	0.0046	4.15
2012	93,680	8,405,196,835	455,000	0.0054	4.86
2011	93,228	8,725,845,523	520,000	0.0060	5.58
2010	93,389	8,657,912,493	585,000	0.0068	6.26
2009	99,060	8,613,969,089	650,000	0.0075	6.56
2008	94,753	9,289,893,510	0	0.0000	0.00
2007	94,696	9,091,380,807	0	0.0000	0.00
2006	94,577	9,106,707,165	235,000	0.0026	2.48

(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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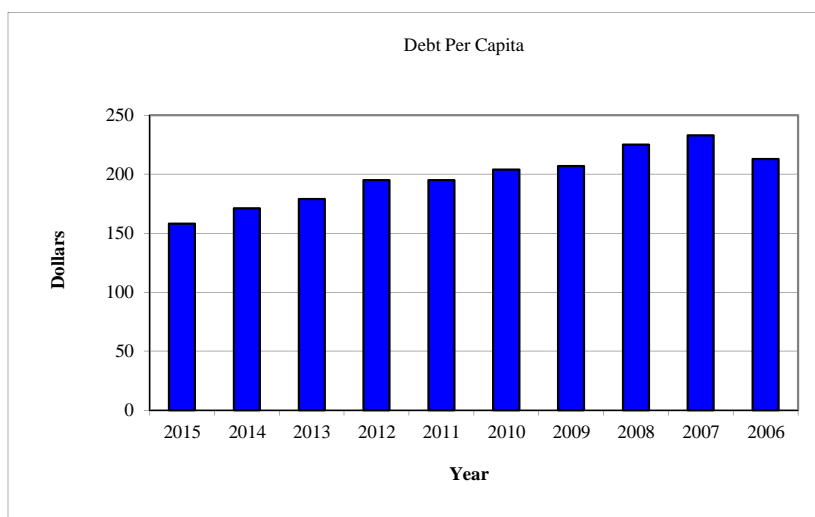
Geauga County, Ohio

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

Year	Governmental Activities					General Obligation Bonds
	General Obligation Bonds	Special Assessment Bonds	Notes	Capital Leases	OPWC Loans	
2015	\$260,000	\$438,811	\$0	\$19,419	\$0	\$0
2014	325,000	683,074	0	37,645	0	0
2013	390,000	911,768	0	51,062	0	0
2012	455,000	1,284,922	0	61,945	0	0
2011	520,000	1,637,562	0	26,976	0	0
2010	585,000	1,974,714	0	17,619	0	0
2009	650,000	2,291,402	180,000	22,253	15,000	0
2008	0	2,592,649	200,000	0	270,000	0
2007	0	2,873,478	290,000	16,172	0	0
2006	235,000	3,138,909	400,000	43,765	0	0

(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			
\$9,108,661	\$4,245,500	\$787,036	\$14,859,427	0.28%	\$158
10,152,811	4,104,301	856,755	16,159,586	0.31	171
11,198,153	3,354,000	926,474	16,831,457	0.33	179
12,069,114	3,403,000	996,193	18,270,174	0.38	195
11,824,536	3,446,000	750,912	18,205,986	0.41	195
12,726,809	3,484,000	236,251	19,024,393	0.43	204
13,518,819	3,522,000	262,501	20,461,975	0.43	207
17,851,677	129,000	288,751	21,332,077	0.47	225
18,412,542	136,000	315,001	22,043,193	0.50	233
15,878,044	143,000	341,251	20,179,969	0.48	213



Geauga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt December 31, 2015

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
The County			
General Obligation Bonds	\$260,000	100.00 %	\$260,000
Special Assessment Bonds	438,811	100.00	438,811
Capital Leases	19,419	100.00	19,419
<i>Total County</i>	<u>718,230</u>		<u>718,230</u>
Overlapping			
All Cities wholly within County	4,930,000	100.00	4,930,000
All Townships wholly within County	1,130,000	100.00	1,130,000
All School Districts (S.D.) wholly within County	36,480,000	100.00	36,480,000
Cardinal Local S.D.	7,186,000	98.69	7,091,863
Chagrin Falls Exempted Village Local S.D.	17,409,521	36.22	6,305,729
Kirtland Local S.D.	12,709,992	0.72	91,512
Madison Local S.D.	22,346,853	0.41	91,622
Mentor Exempted Village Local S.D.	1,166,666	0.28	3,267
Riverside Local S.D.	0	0.43	0
Auburn Career Center JVSD	4,070,000	48.07	1,956,449
Hunting Valley Village	5,250,000	11.28	592,200
Geauga Trumbull Joint Solid Waste District	550,000	48.78	268,290
<i>Total Overlapping</i>	<u>113,229,032</u>		<u>58,940,932</u>
Total Applicable to Geauga County	<u>\$113,947,262</u>		<u>\$59,659,162</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 2014 tax year, 2015 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	
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
2009	6,039,773	5,250,925	788,848	4,482,350	386,554	4,868,904	0.16
2008	6,151,540	3,409,135	2,742,405	893,348	414,704	1,308,052	2.10
2007	7,544,173	6,387,284	1,156,889	413,286	146,206	559,492	2.07
2006	5,875,607	9,539,666	(3,664,059)	7,000	7,500	14,500	(252.69)

(1) Revenues include interest, operating grants, refunding revenue bond proceeds and transfers, in accordance with the debt agreements.

Note: During 2007, the County implemented GASB 48 "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfer of Assets and Future Revenues".

Source: Geauga County Auditor

Geauga County, Ohio

Computation of Legal Debt Margin Last Ten Years

	2015		2014	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$3,046,411,200</u>	<u>\$3,046,411,200</u>	<u>\$3,003,612,910</u>	<u>\$3,003,612,910</u>
Debt Limitation	\$74,660,280	\$30,464,112	\$73,590,323	\$30,036,129
Total Outstanding Debt:				
Bonds:				
General Obligation	260,000	260,000	325,000	325,000
Special Assessments	438,811	438,811	683,074	683,074
Revenue	4,245,500	4,245,500	4,104,301	4,104,301
OWDA Loans	9,108,661	9,108,661	10,152,811	10,152,811
OPWC Loans	787,036	787,036	856,755	856,755
Notes	3,300,000	3,300,000	3,000,000	3,000,000
Total	<u>18,140,008</u>	<u>18,140,008</u>	<u>19,121,941</u>	<u>19,121,941</u>
Exemptions:				
Self-supporting Debt	9,108,661	9,108,661	10,152,811	10,152,811
Special Assessments	438,811	438,811	683,074	683,074
OPWC Loans	787,036	787,036	856,755	856,755
Debt Service Fund Balance	2,737,318	2,737,318	1,670,667	1,670,667
Total	<u>13,071,826</u>	<u>13,071,826</u>	<u>13,363,307</u>	<u>13,363,307</u>
Net Debt	<u>5,068,182</u>	<u>5,068,182</u>	<u>5,758,634</u>	<u>5,758,634</u>
Total Legal Debt Margin	<u>\$69,592,098</u>	<u>\$25,395,930</u>	<u>\$67,831,689</u>	<u>\$24,277,495</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>93.21%</u>		<u>92.17%</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>68,660,280</u>		<u>67,590,323</u>
		<u>\$74,660,280</u>		<u>\$73,590,323</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2013		2012		2011	
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>\$2,988,956,700</u>	<u>\$2,988,956,700</u>	<u>\$2,982,830,720</u>	<u>\$2,982,830,720</u>	<u>\$3,093,577,320</u>	<u>\$3,093,577,320</u>
\$73,223,918	\$29,889,567	\$73,070,768	\$29,828,307	\$75,839,433	\$30,935,773
390,000	390,000	455,000	455,000	520,000	520,000
911,768	911,768	1,284,922	1,284,922	1,637,562	1,637,562
3,354,000	3,354,000	3,403,000	3,403,000	3,446,000	3,446,000
11,198,153	11,198,153	12,069,114	12,069,114	11,824,536	11,824,536
926,474	926,474	996,193	996,193	750,912	750,912
4,000,000	4,000,000	5,500,000	5,500,000	2,000,000	2,000,000
<u>20,780,395</u>	<u>20,780,395</u>	<u>23,708,229</u>	<u>23,708,229</u>	<u>20,179,010</u>	<u>20,179,010</u>
11,198,153	11,198,153	12,069,114	12,069,114	11,824,536	11,824,536
911,768	911,768	1,284,922	1,284,922	1,637,562	1,637,562
926,474	926,474	996,193	996,193	750,912	750,912
2,128,478	2,128,478	3,159,470	3,159,470	1,651,229	1,651,229
<u>15,164,873</u>	<u>15,164,873</u>	<u>17,509,699</u>	<u>17,509,699</u>	<u>15,864,239</u>	<u>15,864,239</u>
<u>5,615,522</u>	<u>5,615,522</u>	<u>6,198,530</u>	<u>6,198,530</u>	<u>4,314,771</u>	<u>4,314,771</u>
<u>\$67,608,396</u>	<u>\$24,274,045</u>	<u>\$66,872,238</u>	<u>\$23,629,777</u>	<u>\$71,524,662</u>	<u>\$26,621,002</u>
<u>92.33%</u>		<u>91.52%</u>		<u>94.31%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>67,223,918</u>		<u>67,070,768</u>		<u>69,839,433</u>
	<u>\$73,223,918</u>		<u>\$73,070,768</u>		<u>\$75,839,433</u>

(continued)

Geauga County, Ohio

Computation of Legal Debt Margin (continued) Last Ten Years

	2010		2009	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$3,068,940,690</u>	<u>\$3,068,940,690</u>	<u>\$3,050,600,780</u>	<u>\$3,050,600,780</u>
Debt Limitation	\$75,223,517	\$30,689,407	\$74,765,020	\$30,506,008
Total Outstanding Debt:				
Bonds:				
General Obligation	585,000	585,000	650,000	650,000
Special Assessments	1,974,714	1,974,714	2,291,402	2,291,402
Revenue	3,484,000	3,484,000	3,522,000	3,522,000
OWDA Loans	12,726,809	12,726,809	13,518,819	13,518,819
OPWC Loans	236,251	236,251	277,501	277,501
Notes	2,680,000	2,680,000	3,380,000	3,380,000
Total	<u>21,686,774</u>	<u>21,686,774</u>	<u>23,639,722</u>	<u>23,639,722</u>
Exemptions:				
Self-supporting Debt	12,726,809	12,726,809	13,518,819	13,518,819
Special Assessments	1,974,714	1,974,714	2,291,402	2,291,402
OPWC Loans	236,251	236,251	262,501	262,501
Debt Service Fund Balance	1,512,700	1,512,700	2,145,479	2,145,479
Total	<u>16,450,474</u>	<u>16,450,474</u>	<u>18,218,201</u>	<u>18,218,201</u>
Net Debt	<u>5,236,300</u>	<u>5,236,300</u>	<u>5,421,521</u>	<u>5,421,521</u>
Total Legal Debt Margin	<u>\$69,987,217</u>	<u>\$25,453,107</u>	<u>\$69,343,499</u>	<u>\$25,084,487</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>93.04%</u>		<u>92.75%</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		69,223,517		68,765,020
		<u>\$75,223,517</u>		<u>\$74,765,020</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2008		2007		2006	
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>\$3,057,814,960</u>	<u>\$3,057,814,960</u>	<u>\$3,058,711,930</u>	<u>\$3,058,711,930</u>	<u>\$3,085,394,810</u>	<u>\$3,085,394,810</u>
\$74,945,374	\$30,578,150	\$74,967,798	\$30,587,119	\$75,634,870	\$30,853,948
0	0	0	0	235,000	235,000
2,592,649	2,592,649	2,873,478	2,873,478	3,138,909	3,138,909
129,000	129,000	136,000	136,000	143,000	143,000
17,851,677	17,851,677	18,412,542	18,412,542	15,878,044	15,878,044
558,751	558,751	315,001	315,001	341,251	341,251
4,980,000	4,980,000	7,345,000	7,345,000	9,000,000	9,000,000
<u>26,112,077</u>	<u>26,112,077</u>	<u>29,082,021</u>	<u>29,082,021</u>	<u>28,736,204</u>	<u>28,736,204</u>
17,851,677	17,851,677	18,412,542	18,412,542	16,113,044	16,113,044
2,592,649	2,592,649	2,873,478	2,873,478	3,138,909	3,138,909
288,751	288,751	315,001	315,001	341,251	341,251
1,396,428	1,396,428	1,702,748	1,702,748	889,674	889,674
<u>22,129,505</u>	<u>22,129,505</u>	<u>23,303,769</u>	<u>23,303,769</u>	<u>20,482,878</u>	<u>20,482,878</u>
<u>3,982,572</u>	<u>3,982,572</u>	<u>5,778,252</u>	<u>5,778,252</u>	<u>8,253,326</u>	<u>8,253,326</u>
<u>\$70,962,802</u>	<u>\$26,595,578</u>	<u>\$69,189,546</u>	<u>\$24,808,867</u>	<u>\$67,381,544</u>	<u>\$22,600,622</u>
<u>94.69%</u>		<u>92.29%</u>		<u>89.09%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	68,945,374		68,967,798		69,634,870
	<u>\$74,945,374</u>		<u>\$74,967,798</u>		<u>\$75,634,870</u>

Geauga County, Ohio

Demographic Statistics Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita</u>	<u>Total Public School Enrollment</u>
2015	94,102	\$5,284,607,000	\$56,158	10,864
2014	94,295	5,202,991,000	55,178	11,092
2013	93,972	5,071,628,000	53,970	11,867
2012	93,680	4,770,039,000	50,918	11,867
2011	93,228	4,459,139,000	47,830	12,000
2010	93,389	4,398,294,000	47,096	12,270
2009	99,060	4,708,321,004	47,530	12,270
2008	94,753	4,539,546,000	45,939	12,465
2007	94,696	4,448,772,000	46,980	12,657
2006	94,577	4,229,908,000	44,724	12,987

(1) Ohio Department of Development populations estimates

(2) US Department of Commerce, Bureau of Economic Analysis estimates

(3) Ohio Job & Family Services, Office of Workforce Development

Sources: Geauga County Auditor

Population Density (Persons/Sq Mi.)	Average Unemployment Rates (3)		
	Geauga	Ohio	US
232.9	4.0	4.9	5.3
233.4	5.1	5.7	6.2
232.6	6.4	7.4	7.4
231.9	6.0	7.2	8.1
230.8	6.5	8.6	8.9
231.2	7.6	9.6	9.4
245.2	7.5	10.2	9.3
234.5	5.4	6.5	5.8
234.4	4.9	5.6	4.6
234.1	4.4	5.4	4.6

Geauga County, Ohio

Ten Largest Employers 2015 and 2006

2015				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,184	2.43%
University Hospital Health Systems	Hospital/Health Care	1930	954	1.95
Geauga County	Government	1806	875	1.79
WalMart	(a) Retailer	1962*	715	1.47
Kenston Local School District	School District	---	674	1.38
Chardon Local School District	School District	---	644	1.32
Great Lakes Cheese	Cheese Packager	1958	632	1.30
Giant Eagle	(b) Retailer	1931*	457	0.94
Dillen Products	Manufacturer	1985	411	0.84
Berkshire Local School District	School District	---	319	0.65
Total			6,865	14.07%
Total County Civilian Workforce			48,800	

2006				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid, Incorporated	Manufacturer	1969	2,879	5.64%
Geauga Lake & Wildwater Kingdom	Amusement Park	(1) 1890	1,728	3.39
Geauga County	Government	1806	1,086	2.13
University Hospital Health Systems	Hospital/Health Care	1930	745	1.46
Great Lakes Cheese	Cheese Packager	1958	542	1.06
Kenston Local School District	School District	---	535	1.05
Chardon Local School District	School District	---	427	0.84
Dillen Products	Manufacturer	1985	408	0.80
Johnson Rubber	Manufacturer	1895	341	0.67
WalMart - Middlefield	Retailer	2005	321	0.63
Total			9,012	17.67%
Total County Civilian Workforce			51,000	

(a) Includes Bainbridge, Chardon, and Middlefield locations

(b) Includes Bainbridge, Chardon, Chesterland, and Middlefield locations

(1) Includes seasonal employees, Cedar fair purchased Six Flags in 2004 and turned it into a Waterpark

* 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)			Total New Construction	Bank Deposits	Real Property Value		
	Agricultural/ Residential	Commercial/ Industrial	Commercial/ Industrial			Agricultural/ Residential	Commercial/ Industrial/PU	Tax Exempt (3)
2015 (2)	\$17,019,950	\$1,908,360	\$18,928,310	\$2,170,148,000	\$2,632,099,660	\$335,628,710	\$249,419,370	
2014	18,658,290	2,823,840	21,482,130	1,683,085,000	2,619,766,110	337,850,450	245,771,930	
2013	16,039,070	2,177,560	18,216,630	759,520,000	2,587,968,450	334,093,980	248,175,740	
2012	13,822,300	632,640	14,454,940	754,396,000	2,578,288,810	336,452,520	251,072,840	
2011	13,833,330	1,873,590	15,706,920	761,040,000	2,575,693,510	339,042,100	253,860,220	
2010	11,635,310	24,073,340	35,708,650	666,470,000	2,682,868,720	345,071,580	226,016,000	
2009	24,651,210	4,563,200	29,214,410	641,027,000	2,682,149,530	322,582,180	224,968,420	
2008	32,925,590	4,509,830	37,435,420	663,594,000	2,666,416,570	324,889,480	215,301,900	
2007	40,664,810	12,811,470	53,476,280	324,971,000	2,630,914,310	321,041,970	215,301,900	
2006	43,994,870	7,823,600	51,818,470	279,315,000	2,585,651,110	307,841,430	206,767,300	

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

(2) Represents the 2014 tax year 2015 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

	2015	2014	2013	2012
Government Activities				
Legislative and Executive				
General	101	107	115	122
Real Estate Assessment	17	21	23	16
Delinquent Tax Collector	10	11	25	12
Community Development Admin.	4	4	3	4
Judicial				
General	69	70	75	60
Law Library	1	1	1	1
Common Pleas Mediation	4	3	3	3
Certificate of Title	8	9	9	8
CASA	4	5	3	4
Intensive Supervision	2	2	3	3
Care and Custody	3	1	4	5
Court Technology	2	2	2	1
Pre-sentence Investigation Reporting	1	1	1	1
Public Safety				
General	136	170	169	155
911 Program	8	11	8	9
800 System Communication	3	2	2	2
Youth Center	0	0	0	0
Victim Witness	1	1	1	1
Education and Enforcement	0	0	0	0
D.A.R.E.	2	2	2	2
Miscellaneous	7	10	9	10
Public Works				
General	0	3	4	3
Motor Vehicle and Gas Tax	49	53	58	60
Human Services				
General	6	9	8	8
Developmental Disabilities	130	140	174	205
Child Support Enforcement	13	14	13	11
Transportation Administration	25	28	26	27
Aging	33	34	35	33
County Home	13	15	15	18
Public Assistance	65	67	70	69
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	4	4	4	4
Business-Type Activities				
Water Resources	36	38	35	34
Water District	1	3	1	2
Storm Water	1	1	1	1
Agencies	111	114	117	107
TOTALS	875	961	1,024	1,006

All employees (full and part-time) are counted at 1.0 as of December 31.
Source: Geauga County Payroll

2011	2010	2009	2008	2007	2006
100	98	102	109	105	100
19	21	12	19	18	18
9	10	8	8	4	4
4	4	4	6	5	4
61	66	68	67	69	64
1	1	0	0	0	0
2	1	0	0	0	0
8	8	6	7	7	7
4	4	5	5	4	5
2	2	2	2	2	2
5	4	4	4	6	4
2	2	2	2	2	2
1	2	2	2	2	2
157	167	169	166	171	162
9	9	2	9	0	3
2	2	2	2	1	1
0	0	0	0	17	19
1	1	1	1	2	2
0	1	1	1	1	1
2	2	0	2	2	0
7	7	6	6	8	6
3	3	3	3	3	3
59	58	59	56	58	58
8	8	8	8	8	7
246	275	285	281	300	308
13	13	13	13	13	13
25	29	26	26	27	23
33	32	29	30	31	32
18	17	17	17	18	17
71	72	73	71	72	61
5	5	5	5	5	5
4	4	5	5	4	4
33	34	34	36	36	35
2	3	3	3	3	3
1	1	1	1	1	1
104	106	125	109	113	112
1,021	1,072	1,082	1,082	1,118	1,088

Geauga County, Ohio

Capital Asset Statistics by Function/Program Last Ten Years

	2015	2014	2013	2012
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	0	1	1
Maintenance Vehicles	8	7	7	6
Commissioner Owned Buildings	45	45	45	45
Square footage of County Administration Buildings	108,848	108,848	108,848	108,848
Judicial				
Juvenile Court Vehicles	1	1	1	1
Care and Custody Vehicles	1	1	1	1
Square footage of County Administration Buildings	19,835	19,835	19,835	19,835
Public Safety				
Building Department Vehicles	4	4	4	4
Coroner's Vehicles	1	1	0	1
Sheriff's Vehicles	78	79	83	75
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	188	188
Lane Miles of Bridges	235.7	235.6	234.8	234.8
Engineer's Vehicles	49	49	49	54
Square footage of County Engineer's facilities	64,616	64,616	64,616	64,616
Human Services				
Veterans Service's Vehicles	1	1	1	1
Developmental Disabilities Vehicles	27	25	29	27
Square footage of GCBDD Facilities	119,991	119,991	119,991	119,991
Children's Services Levy Vehicles	4	3	3	5
Child Support Enforcement Vehicles	2	2	1	1
Transportation Administration Vehicles	20	24	26	21
Square footage of Transportation Facility	18,630	18,630	18,630	18,630
Aging Department Vehicles	10	12	10	9
Square footage of Senior Center	26,358	26,358	26,358	26,358
County Home Vehicles	0	0	0	2
Square footage of County Home	16,770	16,770	16,770	16,770
Public Assistance Vehicles	6	8	8	5
Square footage of JFS Administration Building	18,486	18,486	18,486	18,486
Health Services				
Dog and Kennel Vehicles	1	3	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	9,354
Square footage of Mental Health Apartment Complex	8,972	8,972	0	0

2011	2010	2009	2008	2007	2006
2	2	3	3	2	0
1	1	1	1	1	1
1	1	1	1	1	1
7	7	7	7	7	7
45	45	45	45	45	45
108,848	108,848	108,848	108,848	108,848	108,848
1	1	1	1	1	1
1	1	1	1	1	1
19,835	19,835	19,835	19,835	19,835	19,835
4	4	4	4	4	4
1	1	1	1	1	1
82	75	73	77	69	69
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	1
0	0	0	0	1	1
4,646	4,646	4,646	4,646	4,646	4,646
186	186	186	186	186	186
227.6	227.6	227.6	227.6	227.6	227.6
53	52	51	50	48	49
64,616	64,616	64,616	64,616	64,616	64,616
1	1	1	1	1	1
27	26	25	24	24	31
119,991	119,991	119,991	119,991	119,991	119,991
5	4	4	2	2	2
1	1	1	1	1	1
21	23	23	24	21	21
18,630	18,630	18,630	18,630	18,630	18,630
7	5	5	5	5	4
26,358	26,358	26,358	26,358	26,358	26,358
2	1	1	1	1	1
16,770	16,770	16,770	16,770	16,770	16,770
5	6	6	6	6	7
18,486	18,486	18,486	18,486	18,486	18,486
2	2	2	3	2	2
2,562	2,562	2,562	2,562	2,562	2,562
1	1	1	1	1	1
9,354	9,354	9,354	9,354	9,354	9,354
0	0	0	0	0	0

(continued)

Geauga County, Ohio

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<i>Business-Type Activities</i>				
Water Resources Vehicles	37	38	38	38
Water Resources Owned Buildings	1	1	1	1
Number of Wastewater Facilities Maintained	62	62	62	62
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	4	4	3	4
Number of Water Facilities Maintained	6	6	6	6
<i>Agencies</i>				
Emergency Management Vehicles	2	2	2	2

Source: Geauga County Capital Asset Records

2011	2010	2009	2008	2007	2006
36	38	36	35	35	34
1	1	1	1	1	1
62	58	56	56	56	56
20,170	20,170	20,170	20,170	20,170	20,170
4,374	4,374	4,374	4,374	4,374	4,374
5	5	5	5	6	5
6	6	6	6	6	6
2	2	2	2	2	3

Geauga County, Ohio

Operating Indicators by Function/Program Last Ten Years

	2015	2014	2013	2012
Government Activities				
Legislative and Executive				
Auditor				
Parcels Transferred	3,395	3,262	3,161	2,991
Accounting Warrants (checks) Issued (#)	24,978	25,223	25,030	23,237
Accounting Warrants (checks) Issued (\$)	\$230,905,043	\$224,964,199	\$224,069,215	\$243,224,022
Board of Elections				
Registered Voters	61,891	64,248	63,501	66,849
Voter Turnout in November	32,110	31,737	22,751	51,806
Percentage of Voter Turnout	51.88 %	49.40 %	35.83 %	77.50 %
Recorder				
Deeds Filed	3,915	2,824	3,582	3,281
Mortgages Filed	4,136	4,603	4,899	5,012
Judicial				
Common Pleas Court Cases				
Civil	702	716	809	909
Criminal	240	230	222	171
Domestic	324	329	343	375
Felony Indictments	226	230	222	171
Judgment Liens	1,919	2,212	2,305	2,338
Public Safety - Sheriff's Department Activity				
Phone Calls Received by Communications Center	94,808	81,834	76,680	112,779
Traffic Citations Issued	1,401	1,552	1,743	1,757
Operating a Motor Vehicle while				
Intoxicated (OMVI) Arrests	154	157	173	230
Criminal Cases Processed	1,617	2,123	2,628	2,008
Domestic Violence Arrests	60	89	110	81
Drug Offenses	198	285	165	157
Juvenile Offenses	200	157	158	202
Assaults	61	53	55	71
Vehicular Homicide	0	0	0	0
Total Beds in the Safety Center	182	182	182	182
Inmates Received and Processed	2,932	2,349	2,569	3,055
Total Meals Served	147,570	141,598	126,884	138,026
Health Services - Dog and Kennel				
Dogs Licensed	11,731	12,157	12,281	12,814
Number of Penalties Assessed	454	658	671	773
Replacement Tags Issued	26	26	32	49
Kennels	27	30	29	39
Number of Kennel Penalties Assessed	1	7	1	1
Business-Type Activities				
Water Resources				
Sewer Customer Accounts	7,632	7,797	7,542	7,542
Gallons of Wastewater Treated	804,000,000	740,000,000	737,000,000	718,000,000
Miles of Sewer Lines Maintained	133	133	133	132
Facilities Maintained	62	62	62	62
Water District				
Water Customer Accounts	788	752	721	707
Miles of Water Lines Maintained	30	30	29	29
Facilities Maintained	6	6	6	6

Sources: Various Geauga County Departments

2011	2010	2009	2008	2007	2006
2,780	2,565	2,689	2,912	4,077	4,508
25,274	26,483	27,156	28,091	28,518	28,874
\$489,318,259	\$490,087,568	\$493,968,824	\$492,136,017	\$504,712,133	\$486,599,560
64,117	65,507	64,064	66,715	64,071	63,288
36,532	38,101	32,696	51,674	24,161	40,853
56.98 %	58.16 %	51.04 %	77.45 %	37.71 %	64.55 %
3,022	2,756	2,348	2,601	3,113	4,114
4,333	4,221	4,708	4,216	5,919	7,195
1,002	1,165	1,149	1,074	1,043	1,000
184	181	151	178	176	186
368	390	422	393	401	398
177	171	144	165	180	182
2,603	2,619	2,529	2,872	1,953	2,712
96,425	115,686	82,354	144,375	139,375	141,121
2,270	2,732	2,801	2,266	2,861	3,628
269	207	206	206	262	245
2,251	2,091	1,888	1,306	772	1,635
82	57	76	97	183	69
45	82	177	163	107	125
36	173	269	120	274	146
74	228	82	56	51	45
0	2	0	2	0	1
182	182	182	182	182	182
1,373	1,277	1,446	1,884	6,662	2,920
68,758	56,677	59,187	111,911	129,146	97,005
13,075	12,993	12,885	12,685	13,491	13,503
708	943	986	608	1,119	638
62	55	40	49	42	59
49	49	58	80	410	480
3	1	5	3	1	6
7,653	7,522	7,474	7,240	7,193	5,400
847,000,000	696,000,000	708,000,000	775,400,000	743,000,000	700,000,000
132	132	130	122	135	130
62	58	56	56	56	54
724	644	606	521	541	600
29	29	27	24	32	30
6	6	6	6	6	6

Geauga County, Ohio

Miscellaneous Statistics (continued)
December 31, 2015

















<u>Geauga County's Agriculture</u>		
Number of Farms	959	
Average Size of Farm	70	Acres
Land in Farms	66,809	Acres
<u>Livestock Numbers on Farms</u>		
Dairy Cattle and Calves	5,322	Head
Beef Cattle and Calves	1,142	Head
Hogs and Pigs	587	Head
<u>Crops Raised</u>		
Corn for Grain	5,485	Acres
All Hay	14,178	Acres
Oats	2,136	Acres
Soybean	2,981	Acres
<u>Agricultural Products Produced/Sold</u>		
Dairy Products	\$16,994,000	
Cattle	\$3,735,000	
Hogs and Pigs	\$154,000	
Corn for Grain	754,819	Bushels
Hay	29,422	Ton
Oats	121,076	Bushels
Soybean	158,730	Bushels
Maple Syrup	35,268	Gallons
Nursery/Greenhouse	\$5,660,000	
Fruits and Vegetables	\$3,171,000	
<u>Number of Farms</u>		
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 2012 Census

Geauga County, Ohio

Townships, Villages, and City within the County

			 Thompson 1817																	
	 Chardon 1816	 Hambden 1811	 Montville 1822																	
<table border="0"> <tr> <td></td> <td style="text-align: center;"><u>Date</u></td> </tr> <tr> <td></td> <td style="text-align: center;"><u>Established</u></td> </tr> <tr> <td>Aquilla Village</td> <td style="text-align: center;">1880</td> </tr> <tr> <td>Burton Village</td> <td style="text-align: center;">1895</td> </tr> <tr> <td>Chardon City</td> <td style="text-align: center;">1851</td> </tr> <tr> <td>Hunting Valley Village</td> <td style="text-align: center;">1924</td> </tr> <tr> <td>Middlefield Village</td> <td style="text-align: center;">1901</td> </tr> <tr> <td>South Russell Village</td> <td style="text-align: center;">1923</td> </tr> </table>		<u>Date</u>		<u>Established</u>	Aquilla Village	1880	Burton Village	1895	Chardon City	1851	Hunting Valley Village	1924	Middlefield Village	1901	South Russell Village	1923	 Chester 1816	 Munson 1816	 Claridon 1817	 Huntsburg 1821
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 Russell 1827	 Newbury 1817	 Burton 1806	 Middlefield 1817																	
 Bainbridge 1817	 Auburn 1827	 Troy 1820	 Parkman 1817																	

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 - Present

