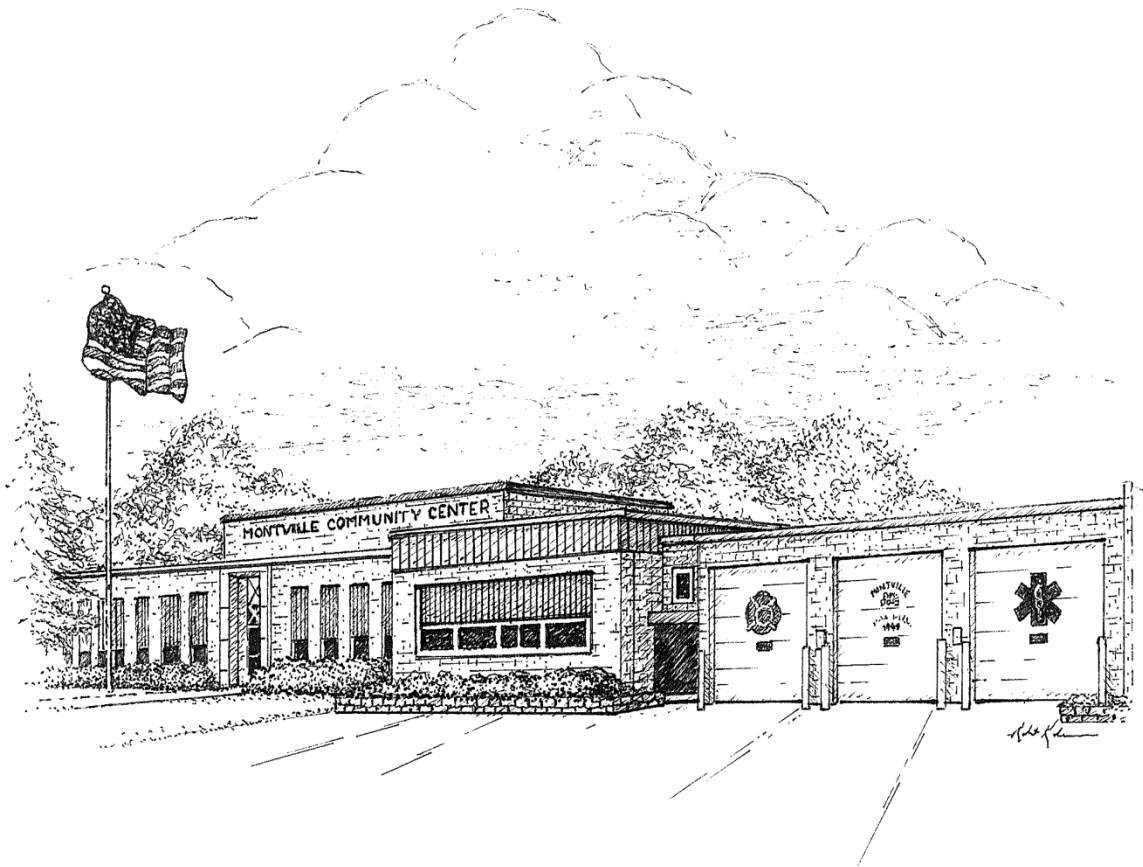


Geauga County, Ohio
Comprehensive Annual Financial Report



For the Year Ended December 31, 2020

ABOUT THE COVER

Pictured on the cover is the Montville Community Center located on Madison Road in Montville Township. This building serves as the township's meeting hall, township offices, fire station, and has two halls that serve as social rooms available for rental and township use. The property also has a pavilion, playground, sand volleyball court, and baseball diamond for outdoor entertainment. Township 9 of Range 6 of the Connecticut Western Reserve, Montville, meaning mountain town, received its name as pioneers viewed its appearance from the east as being located on a long mountain ridge. Located in the northeastern part of the County, Montville is an over twenty-four square mile township established in 1822 with a population of 1,991 according to the 2010 census. Notable items about Montville Township are

- Geauga Observatory Park, located on Clay Street, holds the distinction of being named a Dark Sky Park by the International Dark-Sky Association. This honor has been bestowed to only approximately 100 locations throughout the world. The qualifications for this distinction provide the park's Oberle Observatory, Nassau Astronomical Station, and park grounds with ideal conditions to view the night skies.
- Located on the southeast corner of U.S. Route 6 and State Route 528 stands a house that once served as a stop on the Underground Railroad during the Civil War era.
- The peak of the ridge running through Montville, an area called the "Old Wintersteen Place", rises to 1,333 feet above sea level. This is reported to be tied for the second highest elevation in Ohio.

For more information about Montville Township please check out their website at www.montvillegeauga.com.

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

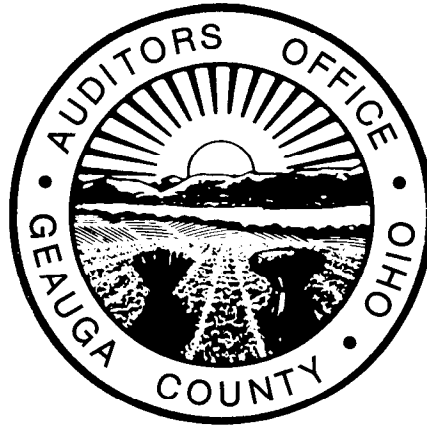
Montville Community Center
9755 Madison Road
P.O. Box 116
Montville, OH 44064
Phone: 440-968-3784
Fax: 440-968-3784

Introductory Section

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2020



Charles E. Walder
Gauga County Auditor

Prepared by The Geauga County Auditor's Office:

Ronald H. Leyde
Chief Deputy Auditor

Geauga County, Ohio

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Auditor
Charles E. Walder
Chief Fiscal Officer

September 21, 2021

To the Citizens of Geauga County
and to The Board of County Commissioners:
the Honorable James W. Dvorak
the Honorable Timothy Lennon, and
the Honorable Ralph Spidalieri

It is my privilege to present to you Geauga County's (the County) Comprehensive Annual Financial Report. 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 2020, the County was audited by the Auditor of State's Office. Their unmodified opinion is included in the financial section of this report.

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

Reporting Entity

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

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

Direct Line: (440) 279-1600

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

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

Email: auditor@co.geauga.oh.us

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

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

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

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

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Gauga County (the Primary Government) and its Component Unit in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" and (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB 14 and 34. The Primary Government includes the financial activities of the Children's Services Board, the County Board of Developmental Disabilities, and the Gauga County Board of Mental Health and Recovery Services.

The County serves as fiscal agent but is not financially accountable for the Gauga County Combined Health District and the Gauga County Soil and Water Conservation District, whose activities are included in this report as custodial funds.

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

The Emergency Management Agency, the Gauga/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 Emergency Management Agency, and the Family First Council; therefore, they are reflected as custodial funds within this report.

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

A complete discussion of the County's reporting entity is provided in Notes 1, 11, 12, 13 and 22.

The County Form of Government

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

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

According to the Ohio Department of Development, Geauga County's population is estimated at 93,843 for 2020, which represents a 0.66 percent increase from the 2011 census figure of 93,228. The unemployment of the County averaged 6.7 percent for 2020. The State average was 8.1 and the National average was 8.1 percent for 2020. The County's December 2020 unemployment rate of 5.6 ranks Geauga County as the eleventh lowest in the State.

Long-Term Financial Planning

The Board of County Commissioners, in anticipation of future retirements, has decided to designate a portion of the general fund's ending balance for sick and vacation payouts. The County pays 100 percent of accumulated unused vacation upon retirement and 25 percent of the accumulated sick time up to a maximum of 240 hours. Periodically, the Board of County Commissioners evaluates potential retirees in order to determine future requirements and adjusts the designation accordingly. For further information regarding the County's sick and vacation leave see Note 18 of the basic financial statements.

Relevant Financial Policies

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

Major Initiatives

During 2020, The Geauga County Department of Community and Economic Development (CED) completed the Community Development Block Grant (CDBG) Program project. This project was funded through the 2019 Allocation Grant from the State of Ohio by providing two new vehicles to the Geauga County Department on Aging.

The Geauga CED provides fair housing education and outreach county-wide by means of landlord/tenant workshops, public meetings and mailings and manages inquiries from residents who present civil rights issues/claims. Throughout 2020 this office responded to numerous fair housing calls, referring the callers to the Fair Housing Resource Center in Painesville, Lake County.

In 2020 the Geauga County Local Revolving Loan Fund paid out \$75,000 to one local company. The business will use their best efforts to retain twenty-one fulltime jobs at their current location over the next two years as a condition of this project. There are currently ten active Revolving Loan fund loans and six active Local Revolving Loan fund loans with local businesses. All loans are current.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Geauga County for its Comprehensive Annual Financial Report for the year ended December 31, 2019. 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-eighth 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 Comprehensive Annual Financial Report 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, 2020. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

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

Sincerely,

A handwritten signature in dark ink, appearing to be 'CEW', written in a cursive style.

Charles E. Walder
Gauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2020

Board of Commissioners

James W. Dvorak
Timothy C Lennon
Ralph Spidalieri

Auditor

Charles E. Walder

Clerk of Courts

Denise M. Kaminski

Common Pleas Court General Division

Honorable David M. Ondrey
Honorable Carolyn J. Paschke

Common Pleas Court Probate/Juvenile

Honorable Timothy J. Grendell

Coroner

John Urbancic M.D.

Engineer

Joseph Cattell

Prosecuting Attorney

James R. Flaiz

Recorder

Sharon C. Gingerich

Sheriff

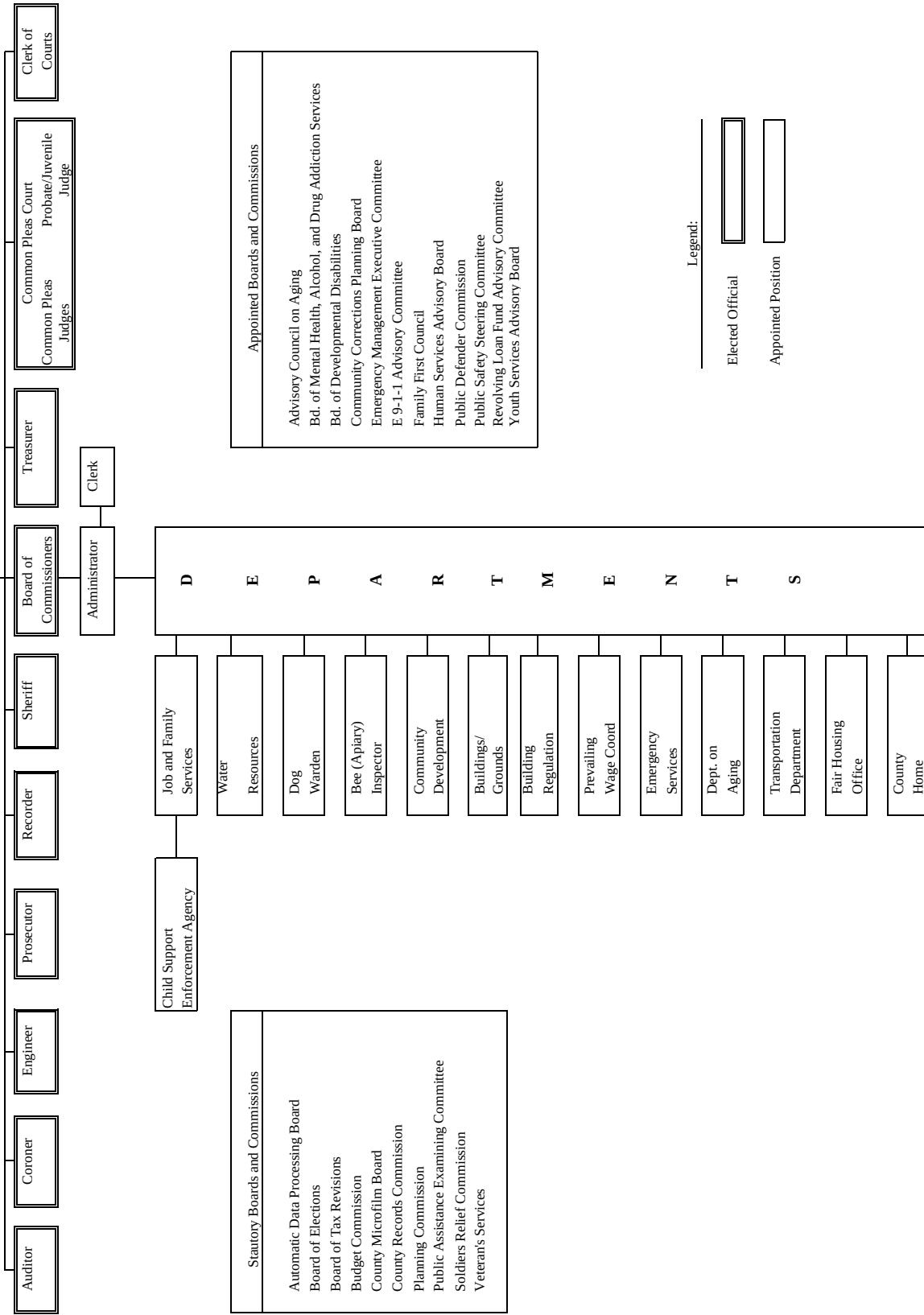
Scott A. Hildenbrand

Treasurer

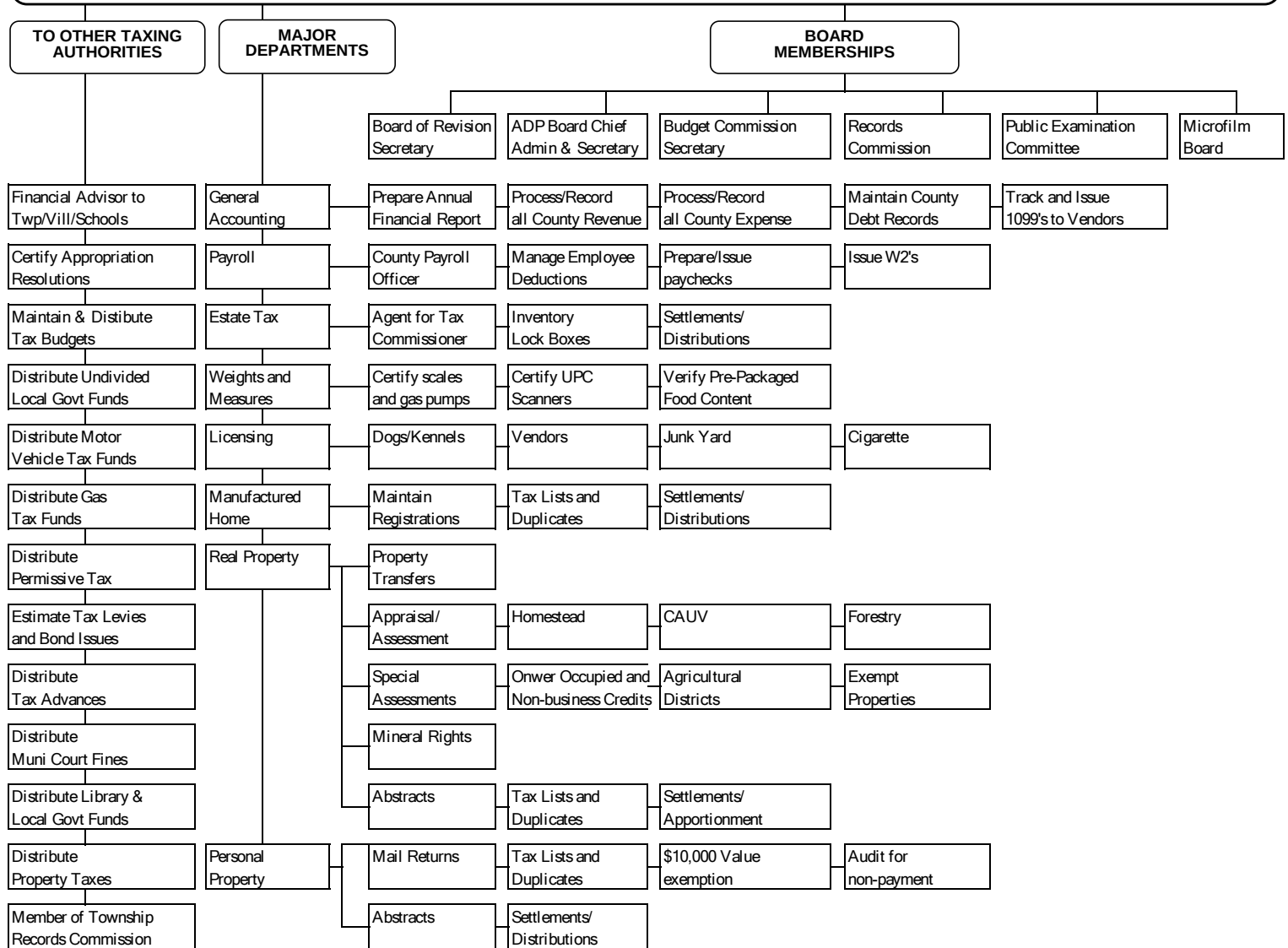
Christopher P. Hitchcock

COUNTY ORGANIZATION

CITIZENS, Geauga County, Ohio



CHARLES E. WALDER, GEauga COUNTY AUDITOR



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Geauga County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

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

INDEPENDENT AUDITOR'S REPORT

Geauga County
470 Center Street
Chardon, Ohio 44024

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Geauga County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Efficient • Effective • Transparent

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, 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 2020, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, and GASB Statement No. 84, *Fiduciary Activities*. We did not modify our opinion regarding these matters.

As discussed in Note 25 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated September 21, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

September 21, 2021

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Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 (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, 2020. 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 2020 are as follows:

- o The County's total assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2020 by approximately \$219.63 million (net position). Of the approximately \$219.63 million of net position, governmental activities accounted for approximately \$193.09 million of net position and business-type activities accounted for approximately \$26.54 million of net position. The County's overall net position increased from the prior year due to decreases related to the County's net pension liability.
- o The County Engineer made numerous road improvements throughout the County. The County was able to use State and Federal grant monies to help offset these costs.
- o The County invested in new vehicles for several County departments including the Sheriff's Office, Aging, Transit Department and Job and Family Services. Equipment was also purchased for several departments which included two scanners and various pieces of street and maintenance equipment.
- o Geauga County, while not immune to the economic conditions that have affected the United States due to the ongoing to pandemic, has reason for optimism. New commercial/industrial construction increased a million dollars from last year and home sales and average home sale prices have increased as well.
- o The County Commissioners granted a 3 percent pay increase in 2019 and most elected officials followed suit. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.

Using this Comprehensive Annual Financial Report (ACFR)

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, 2020 (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 2020?" 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.

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.

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

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

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 (Unaudited)

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 custodial.

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.

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 2020 compared to 2019:

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 (Unaudited)

(Table 1)
Net Position
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets						
Current and Other Assets	\$145.58	\$121.75	\$8.22	\$7.47	\$153.80	\$129.22
Net Pension Asset	0.41	0.21	0.02	0.01	0.43	0.22
Net OPEB Asset	0.01	0.01	0.00	0.00	0.01	0.01
Capital Assets, Net	178.74	174.83	40.05	37.80	218.79	212.63
<i>Total Assets</i>	<u>324.74</u>	<u>296.80</u>	<u>48.29</u>	<u>45.28</u>	<u>373.03</u>	<u>342.08</u>
Deferred Outflows of Resources						
Pension	7.04	18.68	0.42	1.12	7.46	19.80
OPEB	4.91	2.36	0.29	0.14	5.20	2.50
Asset Retirement Obligation	0.00	0.00	3.56	3.71	3.56	3.71
<i>Total Deferred Outflows of Resources</i>	<u>11.95</u>	<u>21.04</u>	<u>4.27</u>	<u>4.97</u>	<u>16.22</u>	<u>26.01</u>
Liabilities						
Current Liabilities	7.67	5.42	0.50	0.41	8.17	5.83
Long-term Liabilities						
Due within One Year	1.24	0.85	1.02	1.26	2.26	2.11
Due in More Than One Year:						
Net Pension Liability	44.66	63.08	2.65	3.79	47.31	66.87
Net OPEB Liability	30.72	29.60	1.83	1.78	32.55	31.38
Other Amounts Due in More Than One Year	12.56	3.16	19.08	16.35	31.64	19.51
<i>Total Liabilities</i>	<u>96.85</u>	<u>102.11</u>	<u>25.08</u>	<u>23.59</u>	<u>121.93</u>	<u>125.70</u>
Deferred Inflows of Resources						
Property Taxes	31.14	31.04	0.00	0.00	31.14	31.04
Pension	10.67	2.29	0.64	0.10	11.31	2.39
OPEB	4.94	0.73	0.30	0.04	5.24	0.77
<i>Total Deferred Inflows of Resources</i>	<u>46.75</u>	<u>34.06</u>	<u>0.94</u>	<u>0.14</u>	<u>47.69</u>	<u>34.20</u>
Net Position						
Net Investment in Capital Assets	174.80	174.42	26.09	26.32	200.89	200.74
Restricted	49.99	44.34	0.00	0.00	49.99	44.34
Unrestricted	(31.70)	(37.27)	0.45	0.20	(31.25)	(37.07)
<i>Total Net Position</i>	<u>\$193.09</u>	<u>\$181.49</u>	<u>\$26.54</u>	<u>\$26.52</u>	<u>\$219.63</u>	<u>\$208.01</u>

The net pension liability (NPL) is one of the largest single liabilities reported by the County at December 31, 2020, GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 (Unaudited)

exchange; however, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

As one can see from the increase in overall net position, the County's overall financial position has improved from the prior year. The increase in governmental current assets is largely due to an increase in sales and property taxes receivable as a result of new construction and sales tax projects as well as increase in cash. The increase in cash relates to the issuance in general obligation bonds to be used for county building improvements. The County was able to provide the services that the County residents expect while maintaining the costs of providing those services. The increase in governmental capital assets is due to the current year additions from the improvements to county building improvements offset by an additional year of depreciation. The decrease in total deferred outflow of resources in 2019 was due to a change in the difference between projected and actual earnings on investments related to the County's net pension liability for OPERS in the prior year. The net pension liability decrease represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. The significant increase in total deferred inflow of resources in 2020 was due to an increase in the difference between projected and actual earnings on investments related to the County's net pension liability for OPERS.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2020 and 2019.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 (Unaudited)

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

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Program Revenues						
Charges for Services						
and Operating Assessments	\$9.63	\$11.33	\$7.67	\$7.46	\$17.30	\$18.79
Operating Grants and Contributions	28.40	27.77	0.00	0.00	28.40	27.77
Capital Grants and Contributions	0.46	0.66	0.66	0.00	1.12	0.66
<i>Total Program Revenues</i>	<u>38.49</u>	<u>39.76</u>	<u>8.33</u>	<u>7.46</u>	<u>46.82</u>	<u>47.22</u>
General Revenues						
Property Taxes	34.82	33.14	0.00	0.00	34.82	33.14
Sales Taxes	17.91	16.35	0.00	0.00	17.91	16.35
Grants and Entitlements	3.16	3.24	0.00	0.00	3.16	3.24
Gain on Sale of Capital Assets	0.00	2.15	0.00	0.00	0.00	2.15
Interest	1.48	2.32	0.02	0.04	1.50	2.36
Miscellaneous	6.24	2.98	0.44	0.45	6.68	3.43
<i>Total General Revenues</i>	<u>63.61</u>	<u>60.18</u>	<u>0.46</u>	<u>0.49</u>	<u>64.07</u>	<u>60.67</u>
<i>Total Revenues</i>	<u>102.10</u>	<u>99.94</u>	<u>8.79</u>	<u>7.95</u>	<u>110.89</u>	<u>107.89</u>
Program Expenses						
General Government:						
Legislative and Executive	\$16.62	\$16.98	\$0.00	\$0.00	16.62	16.98
Judicial	6.75	7.43	0.00	0.00	6.75	7.43
Public Safety	19.67	20.48	0.00	0.00	19.67	20.48
Public Works	11.00	10.51	0.00	0.00	11.00	10.51
Health	7.86	8.53	0.00	0.00	7.86	8.53
Human Services	28.44	34.05	0.00	0.00	28.44	34.05
Economic Development						
and Assistance	0.06	0.02	0.00	0.00	0.06	0.02
Interest and Fiscal Charges	0.02	0.02	0.00	0.00	0.02	0.02
Water Resources	0.00	0.00	7.48	8.56	7.48	8.56
Water District	0.00	0.00	1.36	1.38	1.36	1.38
Storm Water	0.00	0.00	0.01	0.02	0.01	0.02
<i>Total Program Expenses</i>	<u>90.42</u>	<u>98.02</u>	<u>8.85</u>	<u>9.96</u>	<u>99.27</u>	<u>107.98</u>
<i>Increase in Net Position before Transfers</i>	<u>11.68</u>	<u>1.92</u>	<u>(0.06)</u>	<u>(2.01)</u>	<u>11.62</u>	<u>(0.09)</u>
Transfers	<u>(0.08)</u>	<u>(0.09)</u>	<u>0.08</u>	<u>0.09</u>	<u>0.00</u>	<u>0.00</u>
<i>Change in Net Position</i>	<u>11.60</u>	<u>1.83</u>	<u>0.02</u>	<u>(1.92)</u>	<u>11.62</u>	<u>(0.09)</u>
Net Position Beginning of Year, Restated	181.49	179.66	26.52	28.44	208.01	208.10
Net Position End of Year	<u>\$193.09</u>	<u>\$181.49</u>	<u>\$26.54</u>	<u>\$26.52</u>	<u>\$219.63</u>	<u>\$208.01</u>

During 2020, real estate collections increased compared with the previous year. This is due to increases in collections related to an uptick in assessed values.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 (Unaudited)

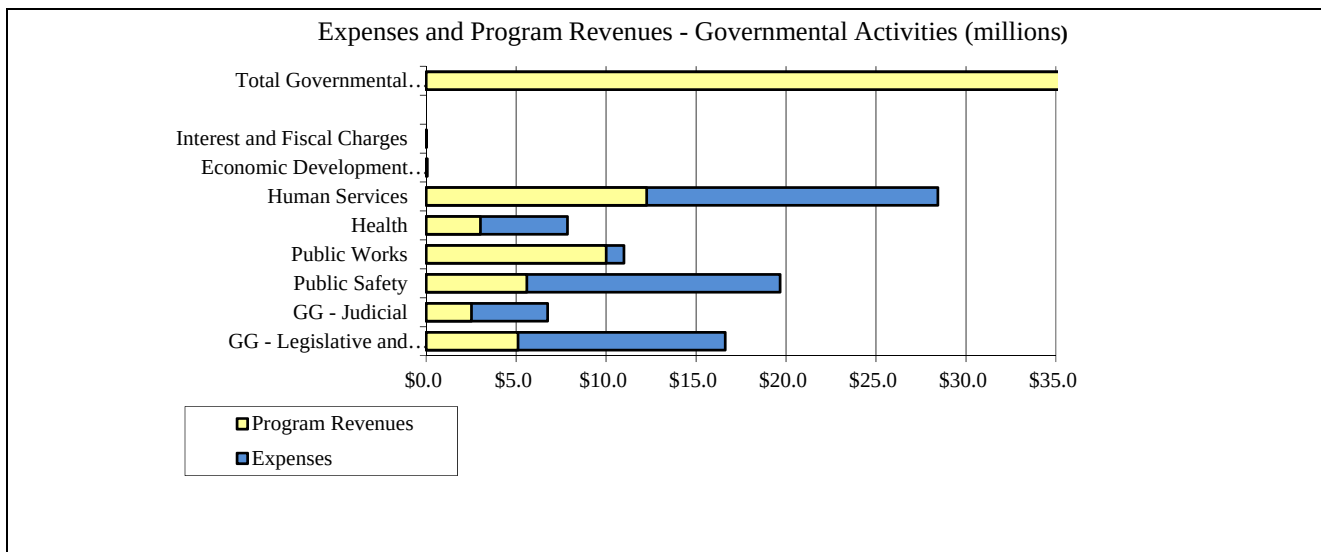
While the economy has had a great impact on the entire State, Geauga County has diligently worked to promote the area. Sales tax revenue saw an increase in collections during the year. Several new retail businesses moved into the County and expansion of existing facilities during the year boosting sales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

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

The increase in public works expenses is due to the Office of the Geauga County Engineer completing more asphalt resurfacing projects compared to the prior year as well as the replacement of one bridge and multiple culverts were repaired or replaced throughout the County. It is the practice of the Geauga County Engineer to maintain at least eighty percent of the mileage of the County highway system at an appraisal rating of five or more. Please see the required supplementary information of this report for additional information on the County's reporting of infrastructure.

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

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



Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 (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 \$87,948,433. \$11,434,337 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 increased while expenditures decreased during the year. The largest revenue source for the general fund is sales tax. There was an increase in sales tax collections during the year. Sales tax revenue is up from the prior year due to confidence in the economy creating increased spending. Expenditure decreases can be attributed to the County using coronavirus dollars for public safety. In addition to expenditure decreases, the County saw a decrease in transfers made to other governmental funds to provide additional resources to support various programs. The combination of these changes resulted in a fund balance increase of \$2,384,036.

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 2019. Property tax revenue continued to increase due to new construction within the County. The levy was passed in order to bring in more revenue to cover the costs to continue providing services. Expenditures decreased during the year due to a drop in pass-through funding to local school districts from the Ohio Department of Education.

The construction capital projects fund had an increase in fund balance compared to the prior year due to the issuance of general obligation bonds in the amount of \$9,625,000. The bonds will be used for various improvements to County office buildings. Improvements were started during 2020.

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

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The increase in the water resources fund can be attributed to a decrease in contractual services expenses related to a decrease in maintenance costs in the water resources fund. The water district fund decreased slightly compared to the prior year even with charges for services increasing. The storm water fund had an increase in available cash and decrease in special assessment receivables at the end of the year as the County continues to collect special assessments that will be used for the future maintenance of the County's storm water system.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 (Unaudited)

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2020, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$5,151,211 higher than certification primarily due to conservative estimates in property taxes, sales taxes, charges for services, intergovernmental and interest revenue. Actual expenditures were \$5,545,313 less than appropriations due mainly to the diligence of management to keep costs low.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2020 values compared to 2019.

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

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$4.43	\$4.43	\$1.03	\$0.96	\$5.46	\$5.39
Infrastructure	137.78	137.63	0.00	0.00	137.78	137.63
Construction in Progress	3.80	0.00	3.99	1.41	7.79	1.41
Buildings and Improvements	29.04	30.55	11.46	11.91	40.50	42.46
Machinery and Equipment	0.48	0.61	0.69	0.78	1.17	1.39
Vehicles	3.21	1.61	0.21	0.22	3.42	1.83
Water and Wastewater Lines	0.00	0.00	22.67	22.52	22.67	22.52
Total Capital Assets	<u>\$178.74</u>	<u>\$174.83</u>	<u>\$40.05</u>	<u>\$37.80</u>	<u>\$218.79</u>	<u>\$212.63</u>

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

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

The Geauga County Engineer has implemented a five-year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition (cracking, alligating, etc.) from visual observation, traffic volume and traffic type. A numerical rating ranging from 0 to 9 is assigned to sections of the roadways as a result of the yearly visual observations, with 0 being the lowest

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 (Unaudited)

ranking and 9 being the highest. It is the practice of the Geauga County Engineer to maintain at least eighty percent of the mileage of the County highway system at an appraisal rating of five or more. The most recent assessment found that 100 percent of the County roads have a numerical rating of five or higher.

An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 95 percent of the structures have a bridge appraisal rating of five or more. The most recent assessment found that 98 percent of the County bridges have a numerical rating of 5 or higher. See the Required Supplementary Information on page 103 for additional information about the County's Infrastructure.

See Note 15 to the basic financial statements for additional information on the County's capital assets.

Obligations

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

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

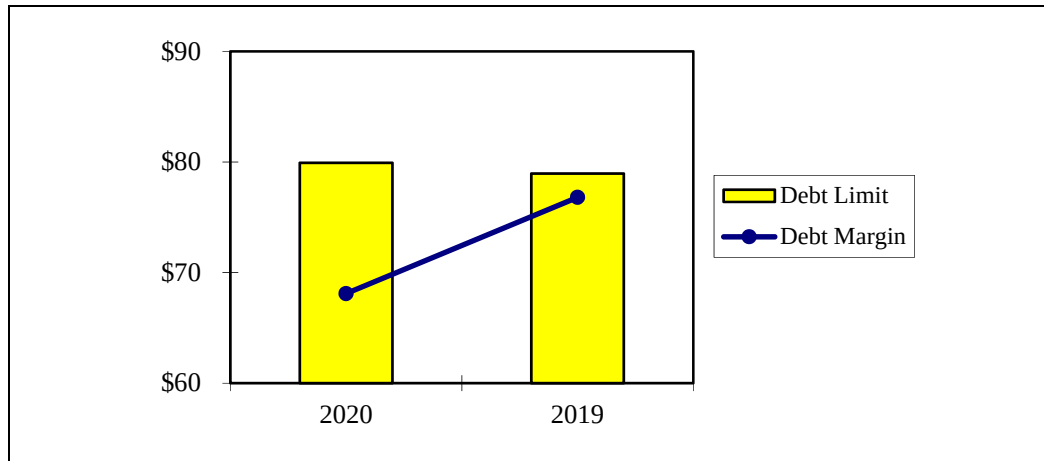
	Governmental Activities		Business Type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$9.95	\$0.00	\$0.00	\$0.00	\$9.95	\$0.00
Special Assessment Bonds	0.33	0.35	0.00	0.00	0.33	0.35
OWDA Loans	0.00	0.00	9.32	7.54	9.32	7.54
Revenue Bonds	0.00	0.00	3.36	3.43	3.36	3.43
OPWC Loans	0.00	0.00	1.29	0.51	1.29	0.51
Local Government Loan	0.12	0.16	0.00	0.00	0.12	0.16
Capital Leases	0.01	0.02	0.00	0.00	0.01	0.02
Compensated Absences	3.38	3.47	0.16	0.16	3.54	3.63
Asset Retirement Obligation	0.00	0.00	5.97	5.97	5.97	5.97
Net Pension Liability	44.66	63.08	2.65	3.79	47.31	66.87
Net OPEB Liability	30.72	29.60	1.83	1.78	32.55	31.38
Total	<u>\$89.17</u>	<u>\$96.68</u>	<u>\$24.58</u>	<u>\$23.18</u>	<u>\$113.75</u>	<u>\$119.86</u>

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

The County's overall legal debt margin was \$68.15 million. This margin is the additional amount of debt the County could issue.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2020 (Unaudited)



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 19 to the basic financial statements.

Current Issues

Geauga County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. The overall position of the County has improved over the last few years. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Sales tax collections have steadily increased over the last three years as consumer spending has increased in the County. Property tax collections have been slightly up and down over the last several years. Property tax revenue remained consistent for 2020 due to the steady collections from the new levies as well as in delinquent property taxes collections. Additional revenues must not be treated as a windfall to expand programs but as an opportunity to extend the time horizon of the life of the levies. All of the County's financial abilities will be needed to meet the challenges of the future.

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

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to Charles E. Walder, Geauga County Auditor, 231 Main Street, Suite 1A, Chardon Ohio 44024-1293, (440) 279-1600 or email at auditor@co.geauga.oh.us, or visit the County Web Site:

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

Basic Financial Statements

Geauga County, Ohio

Statement of Net Position December 31, 2020

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$89,502,253	\$5,664,534	\$95,166,787
Cash and Cash Equivalents			
In Segregated Accounts	187,631	0	187,631
Materials and Supplies Inventory	292,375	37,954	330,329
Accrued Interest Receivable	172,355	3,551	175,906
Accounts Receivable	231,741	1,444,263	1,676,004
Intergovernmental Receivable	10,409,584	0	10,409,584
Prepaid Items	492,238	57,989	550,227
Sales Taxes Receivable	9,602,408	0	9,602,408
Property Taxes Receivable	33,094,224	0	33,094,224
Special Assessments Receivable	324,903	1,000,541	1,325,444
Loans Receivable	1,261,890	0	1,261,890
Net Pension Asset	413,043	24,587	437,630
Net OPEB Asset	13,619	0	13,619
Nondepreciable Capital Assets	146,014,231	5,020,756	151,034,987
Depreciable Capital Assets, Net	32,725,337	35,034,551	67,759,888
Total Assets	324,737,832	48,288,726	373,026,558
Deferred Outflows of Resources			
Pension	7,039,300	416,339	7,455,639
OPEB	4,911,737	292,252	5,203,989
Asset Retirement Obligation	0	3,562,118	3,562,118
Total Deferred Outflows of Resources	11,951,037	4,270,709	16,221,746
Liabilities			
Accounts Payable	1,016,909	39,998	1,056,907
Accrued Wages	552,650	31,596	584,246
Contracts Payable	4,059,298	223,984	4,283,282
Intergovernmental Payable	638,704	103,835	742,539
Matured Compensated Absences Payable	13,340	0	13,340
Employee Withholding Payable	1,258,620	74,016	1,332,636
Matured Bonds Payable	0	0	0
Accrued Interest Payable	1,453	38,944	40,397
Retainage Payable	141,314	0	141,314
Long-Term Liabilities:			
Due Within One Year	1,235,584	1,015,653	2,251,237
Due in More Than One Year:			
Net Pension Liability (See Note 16)	44,660,732	2,647,216	47,307,948
Net OPEB Liability (See Note 17)	30,718,532	1,828,485	32,547,017
Other Amounts Due in More Than One Year	12,551,035	19,081,261	31,632,296
Total Liabilities	96,848,171	25,084,988	121,933,159
Deferred Inflows of Resources			
Property Taxes	31,135,166	0	31,135,166
Pension	10,670,722	637,365	11,308,087
OPEB	4,940,841	299,024	5,239,865
Total Deferred Inflows of Resources	46,746,729	936,389	47,683,118
Net Position			
Net Investment in Capital Assets	174,813,449	26,094,098	200,907,547
Restricted for:			
Capital Projects	953,475	0	953,475
Debt Service	1,192,285	0	1,192,285
911 Program	188,274	0	188,274
Mental Health	5,385,124	0	5,385,124
Children's Services	8,162,278	0	8,162,278
Public Assistance	133,723	0	133,723
Developmental Disabilities	15,704,185	0	15,704,185
Aging	2,694,956	0	2,694,956
Community Development Programs	3,907,168	0	3,907,168
Real Estate Assessment	1,772,265	0	1,772,265
Legislative and Executive	671,011	0	671,011
Motor Vehicle License	5,759,102	0	5,759,102
Other Purposes	3,460,647	0	3,460,647
Unrestricted (Deficit)	(31,703,973)	443,960	(31,260,013)
Total Net Position	\$193,093,969	\$26,538,058	\$219,632,027

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Activities For the Year Ended December 31, 2020

		Program Revenues		
	Expenses	Charges for Services and Operating Assessments	Operating Grants Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$16,618,702	\$4,091,266	\$1,012,717	\$0
Judicial	6,751,225	1,442,316	1,076,370	0
Public Safety - Primary Government	19,655,403	2,324,807	3,254,752	0
Public Safety - Intergovernmental	19,423	0	19,423	0
Public Works	10,989,246	182,300	9,361,849	460,942
Health	7,855,840	332,001	2,682,339	0
Human Services - Primary Government	28,285,072	1,260,802	10,837,169	0
Human Services - Intergovernmental	156,646	0	156,646	0
Economic Development and Assistance	63,722	0	0	0
Interest and Fiscal Charges	19,193	0	0	0
Total Governmental Activities	90,414,472	9,633,492	28,401,265	460,942
Business-Type Activities:				
Water Resources	7,476,472	6,569,948	0	660,909
Water District	1,365,321	1,099,631	0	0
Storm Water	10,822	2,556	0	0
Total Business-Type Activities	8,852,615	7,672,135	0	660,909
Total - Primary Government	\$99,267,087	\$17,305,627	\$28,401,265	\$1,121,851

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

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		
Governmental Activities	Business-Type Activities	Total
(\$11,514,719)	\$0	(\$11,514,719)
(4,232,539)	0	(4,232,539)
(14,075,844)	0	(14,075,844)
0	0	0
(984,155)	0	(984,155)
(4,841,500)	0	(4,841,500)
(16,187,101)	0	(16,187,101)
0	0	0
(63,722)	0	(63,722)
(19,193)	0	(19,193)
(51,918,773)	0	(51,918,773)
0	(245,615)	(245,615)
0	(265,690)	(265,690)
0	(8,266)	(8,266)
0	(519,571)	(519,571)
(51,918,773)	(519,571)	(52,438,344)
9,779,046	0	9,779,046
2,833,782	0	2,833,782
3,576,675	0	3,576,675
3,475,799	0	3,475,799
12,034,215	0	12,034,215
3,124,018	0	3,124,018
17,907,832	0	17,907,832
3,155,889	0	3,155,889
1,483,628	20,125	1,503,753
6,238,647	435,021	6,673,668
63,609,531	455,146	64,064,677
(83,954)	83,954	0
63,525,577	539,100	64,064,677
11,606,804	19,529	11,626,333
181,487,165	26,518,529	208,005,694
\$193,093,969	\$26,538,058	\$219,632,027

Geauga County, Ohio

Balance Sheet Governmental Funds December 31, 2020

	General	Developmental Disabilities	Construction	Other Governmental Funds	Total Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$17,559,503	\$14,821,871	\$22,069,912	\$34,929,010	\$89,380,296
Cash and Cash Equivalents In Segregated Accounts	19,322	4,101	0	164,208	187,631
Materials and Supplies Inventory	215,716	3,766	0	72,893	292,375
Accrued Interest Receivable	165,052	0	727	6,576	172,355
Accounts Receivable	197,685	0	0	34,056	231,741
Interfund Receivable	288,712	1,472	0	2,100	292,284
Intergovernmental Receivable	1,489,717	931,135	0	7,988,732	10,409,584
Prepaid Items	194,552	200,483	0	97,203	492,238
Sales Taxes Receivable	9,602,408	0	0	0	9,602,408
Property Taxes Receivable	7,922,998	12,076,084	0	13,095,142	33,094,224
Special Assessments Receivable	0	0	0	324,903	324,903
Loans Receivable	0	0	0	1,261,890	1,261,890
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	121,957	0	0	0	121,957
Total Assets	\$37,777,622	\$28,038,912	\$22,070,639	\$57,976,713	\$145,863,886
Liabilities					
Accounts Payable	\$288,315	\$30,253	\$0	\$698,341	\$1,016,909
Accrued Wages	308,918	54,901	0	190,605	554,424
Contracts Payable	230,664	177,630	2,376,942	1,272,288	4,057,524
Intergovernmental Payable	274,692	131,017	0	235,128	640,837
Employee Withholding Payable	686,375	132,126	0	437,986	1,256,487
Matured Compensated Absences Payable	13,340	0	0	0	13,340
Retainage Payable	0	0	141,314	0	141,314
Interfund Payable	0	0	2,100	290,184	292,284
Total Liabilities	1,802,304	525,927	2,520,356	3,124,532	7,973,119
Deferred Inflows of Resources					
Property Taxes	7,453,984	11,361,224	0	12,319,958	31,135,166
Unavailable Revenue	9,902,930	1,327,054	0	7,577,184	18,807,168
Total Deferred Inflows of Resources	17,356,914	12,688,278	0	19,897,142	49,942,334
Fund Balances					
Nonspendable	788,892	204,249	0	170,096	1,163,237
Restricted	0	14,620,458	5,825,807	30,591,491	51,037,756
Committed	669,804	0	13,724,476	4,193,452	18,587,732
Assigned	5,725,371	0	0	0	5,725,371
Unassigned	11,434,337	0	0	0	11,434,337
Total Fund Balances	18,618,404	14,824,707	19,550,283	34,955,039	87,948,433
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$37,777,622	\$28,038,912	\$22,070,639	\$57,976,713	\$145,863,886

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, 2020

Total Governmental Fund Balances		\$87,948,433
<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.		178,739,568
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:		
Delinquent Property Taxes	1,959,058	
Sales Taxes	8,103,125	
Intergovernmental	4,944,542	
Permissive Motor Vehicle Tax	3,475,540	
Special Assessments	<u>324,903</u>	
Total		18,807,168
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditures is reported when due.		(1,453)
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:		
General Obligation Bonds	(9,945,317)	
Special Assessment Bonds	(332,855)	
Local Government Loan	(116,203)	
Capital Lease Payable	(10,723)	
Compensated Absences	<u>(3,381,521)</u>	
Total		(13,786,619)
The net pension asset, net pension liability, net OPEB asset and net OPEB liability are not due and payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in the governmental funds:		
Net Pension Asset	413,043	
Deferred Outflows - Pension	7,039,300	
Net Pension Liability	(44,660,732)	
Deferred Inflows - Pension	(10,670,722)	
Net OPEB Asset	13,619	
Deferred Outflows - OPEB	4,911,737	
Net OPEB Liability	(30,718,532)	
Deferred Inflows - OPEB	<u>(4,940,841)</u>	
Total		<u>(78,613,128)</u>
<i>Net Position of Governmental Activities</i>		<u>\$193,093,969</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, 2020

	General	Developmental Disabilities	Construction	Other Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	\$9,672,600	\$11,917,008	\$0	\$12,874,124	\$34,463,732
Sales Tax	16,874,159	0	0	0	16,874,159
Permissive Motor Vehicle License Tax	0	0	0	1,807,230	1,807,230
Charges for Services	5,649,912	1,073,364	0	2,134,702	8,857,978
Licenses and Permits	12,463	0	0	330,031	342,494
Fines and Forfeitures	62,502	0	0	150,663	213,165
Intergovernmental	3,928,188	3,211,244	35,706	23,488,000	30,663,138
Special Assessments	0	0	0	144,111	144,111
Interest	1,416,274	1,460	4,584	61,310	1,483,628
Rentals	69,457	0	0	142,250	211,707
Contributions and Donations	114	3,068	0	153,412	156,594
Other	1,839,876	903,385	125	3,495,261	6,238,647
Total Revenues	39,525,545	17,109,529	40,415	44,781,094	101,456,583
Expenditures					
Current:					
General Government:					
Legislative and Executive	12,513,229	0	0	3,001,064	15,514,293
Judicial	4,895,275	0	0	1,271,868	6,167,143
Public Safety	11,612,492	0	0	4,152,855	15,765,347
Public Works	156,945	0	0	12,825,119	12,982,064
Health	623,677	0	0	6,858,328	7,482,005
Human Services	402,558	12,437,898	0	14,356,518	27,196,974
Economic Development and Assistance	0	0	0	63,722	63,722
Intergovernmental	0	0	0	176,069	176,069
Capital Outlay	0	0	4,497,769	174,731	4,672,500
Debt Service:					
Principal Retirement	0	0	0	76,170	76,170
Interest and Fiscal Charges	0	0	0	19,290	19,290
Issuance Costs	0	0	0	184,572	184,572
Total Expenditures	30,204,176	12,437,898	4,497,769	43,160,306	90,300,149
Excess of Revenues Over (Under) Expenditures	9,321,369	4,671,631	(4,457,354)	1,620,788	11,156,434
Other Financing Sources (Uses)					
General Obligation Bonds Issued	0	0	9,625,000	0	9,625,000
Premium on General Obligation Bonds	0	0	0	320,317	320,317
Transfers In	0	0	2,602,668	4,317,805	6,920,473
Transfers Out	(6,937,333)	0	0	(67,094)	(7,004,427)
Total Other Financing Sources (Uses)	(6,937,333)	0	12,227,668	4,571,028	9,861,363
Net Change in Fund Balances	2,384,036	4,671,631	7,770,314	6,191,816	21,017,797
Fund Balances Beginning of Year - Restated (See Note 3)	16,234,368	10,153,076	11,779,969	28,763,223	66,930,636
Fund Balances End of Year	\$18,618,404	\$14,824,707	\$19,550,283	\$34,955,039	\$87,948,433

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, 2020

Net Change in Fund Balances - Total Governmental Funds	\$21,017,797
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period:	
Capital Asset Additions	6,484,392
Current Year Depreciation	<u>(2,551,589)</u>
Total	3,932,803
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.	(26,041)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:	
Delinquent Property Taxes	359,803
Sales Taxes	1,033,673
Intergovernmental	(222,908)
Permissive Motor Vehicle Tax	(385,958)
Special Assessments	<u>(135,963)</u>
Total	648,647
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.	76,170
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	97
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.	83,927
Other financing sources in the governmental funds increase long-term liabilities in the statement of net position.	
General Obligation Bonds Issued	(9,625,000)
Premium on General Obligation Bonds	<u>(320,317)</u>
Total	(9,945,317)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts in deferred outflows.	
Pension	4,752,985
OPEB	<u>51,355</u>
Total	4,804,340
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability and asset are reported as pension expense in the statement of activities.	
Pension	(6,149,224)
OPEB	<u>(2,836,395)</u>
Total	<u>(8,985,619)</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$11,606,804</u></u>

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,957,752	\$8,792,505	\$9,679,607	\$887,102
Sales Tax	14,000,000	14,250,000	16,765,032	2,515,032
Charges for Services	4,406,750	4,781,750	5,174,350	392,600
Licenses and Permits	10,000	10,000	12,463	2,463
Fines and Forfeitures	54,000	54,000	58,511	4,511
Intergovernmental	3,301,016	3,586,926	3,876,815	289,889
Interest	674,021	924,021	1,393,757	469,736
Rentals	100,000	100,000	69,457	(30,543)
Contributions and Donations	0	0	114	114
Other	605,367	805,367	1,425,674	620,307
Total Revenues	31,108,906	33,304,569	38,455,780	5,151,211
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,914,412	15,112,052	12,274,967	2,837,085
Judicial	4,914,758	4,973,537	4,725,828	247,709
Public Safety	13,366,932	14,465,437	12,302,108	2,163,329
Public Works	169,125	169,125	152,397	16,728
Health	712,242	712,242	635,413	76,829
Human Services	645,672	645,672	442,039	203,633
Total Expenditures	32,723,141	36,078,065	30,532,752	5,545,313
Excess of Revenues Over (Under) Expenditures	(1,614,235)	(2,773,496)	7,923,028	10,696,524
Other Financing Sources (Uses)				
Advances In	21,833	21,833	21,833	0
Transfers Out	(2,327,886)	(7,131,993)	(6,937,333)	194,660
Total Other Financing Sources (Uses)	(2,306,053)	(7,110,160)	(6,915,500)	194,660
Net Change in Fund Balance	(3,920,288)	(9,883,656)	1,007,528	10,891,184
Fund Balances at Beginning of Year	10,699,693	10,699,693	10,699,693	0
Unexpended Prior Year Encumbrances	542,051	542,051	542,051	0
Fund Balances at End of Year	\$7,321,456	\$1,358,088	\$12,249,272	\$10,891,184

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$11,501,794	\$11,602,185	\$11,927,690	\$325,505
Charges for Services	697,000	681,000	1,097,860	416,860
Intergovernmental	4,445,702	2,513,702	2,912,252	398,550
Interest	0	0	2,366	2,366
Contributions and Donations	40,000	50,000	3,068	(46,932)
Other	23,000	23,000	903,532	880,532
<i>Total Revenues</i>	16,707,496	14,869,887	16,846,768	1,976,881
Expenditures				
Current:				
Human Services	16,698,250	18,698,250	13,766,379	4,931,871
<i>Net Change in Fund Balance</i>	9,246	(3,828,363)	3,080,389	6,908,752
Fund Balances at Beginning of Year	9,499,514	9,499,514	9,499,514	0
Unexpended Prior Year Encumbrances	138,522	138,522	138,522	0
<i>Fund Balances at End of Year</i>	<u>\$9,647,282</u>	<u>\$5,809,673</u>	<u>\$12,718,425</u>	<u>\$6,908,752</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fund Net Position Enterprise Funds December 31, 2020

	Water Resources	Water District	Storm Water	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$3,858,853	\$1,654,239	\$151,442	\$5,664,534
Materials and Supplies Inventory	37,954	0	0	37,954
Accrued Interest Receivable	3,551	0	0	3,551
Accounts Receivable	1,334,926	109,337	0	1,444,263
Special Assessments Receivable	998,016	0	2,525	1,000,541
Prepaid Items	53,418	4,377	194	57,989
<i>Total Current Assets</i>	<u>6,286,718</u>	<u>1,767,953</u>	<u>154,161</u>	<u>8,208,832</u>
<i>Noncurrent Assets:</i>				
Net Pension Asset	24,587	0	0	24,587
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	5,020,756	0	0	5,020,756
Depreciable Capital Assets, Net	30,999,971	4,034,580	0	35,034,551
<i>Total Noncurrent Assets</i>	<u>36,045,314</u>	<u>4,034,580</u>	<u>0</u>	<u>40,079,894</u>
<i>Total Assets</i>	<u>42,332,032</u>	<u>5,802,533</u>	<u>154,161</u>	<u>48,288,726</u>
Deferred Outflows of Resources				
Pension	416,339	0	0	416,339
OPEB	292,252	0	0	292,252
Asset Retirement Obligation	3,562,118	0	0	3,562,118
<i>Total Deferred Outflows of Resources</i>	<u>4,270,709</u>	<u>0</u>	<u>0</u>	<u>4,270,709</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	26,171	13,827	0	39,998
Accrued Wages	28,822	2,774	0	31,596
Contracts Payable	199,544	24,440	0	223,984
Intergovernmental Payable	60,646	43,073	116	103,835
Employee Withholding Payable	67,392	6,276	348	74,016
Compensated Absences Payable	40,966	0	0	40,966
Accrued Interest Payable	38,944	0	0	38,944
OWDA Loans Payable	853,193	0	0	853,193
Revenue Bonds Payable	74,300	0	0	74,300
OPWC Loans Payable	47,194	0	0	47,194
<i>Total Current Liabilities</i>	<u>1,437,172</u>	<u>90,390</u>	<u>464</u>	<u>1,528,026</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	109,852	12,427	0	122,279
OWDA Loans Payable	8,463,062	0	0	8,463,062
Revenue Bonds Payable	3,284,900	0	0	3,284,900
OPWC Loans Payable	1,238,560	0	0	1,238,560
Net Pension Liability	2,647,216	0	0	2,647,216
Net OPEB Liability	1,828,485	0	0	1,828,485
Asset Retirement Obligations	5,972,460	0	0	5,972,460
<i>Total Long-Term Liabilities</i>	<u>23,544,535</u>	<u>12,427</u>	<u>0</u>	<u>23,556,962</u>
<i>Total Liabilities</i>	<u>24,981,707</u>	<u>102,817</u>	<u>464</u>	<u>25,084,988</u>
Deferred Inflows of Resources				
Pension	637,365	0	0	637,365
OPEB	299,024	0	0	299,024
<i>Total Deferred Inflows of Resources</i>	<u>936,389</u>	<u>0</u>	<u>0</u>	<u>936,389</u>
Net Position				
Net Investment in Capital Assets	22,059,518	4,034,580	0	26,094,098
Unrestricted	(1,374,873)	1,665,136	153,697	443,960
<i>Total Net Position</i>	<u>\$20,684,645</u>	<u>\$5,699,716</u>	<u>\$153,697</u>	<u>\$26,538,058</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, 2020*

	Water Resources	Water District	Storm Water	Total
Operating Revenues				
Charges for Services	\$6,335,294	\$1,094,878	\$2,556	\$7,432,728
Tap-In Fees	234,654	4,753	0	239,407
Other	182,621	252,400	0	435,021
<i>Total Operating Revenues</i>	<u>6,752,569</u>	<u>1,352,031</u>	<u>2,556</u>	<u>8,107,156</u>
Operating Expenses				
Personal Services	3,737,125	226,619	10,643	3,974,387
Materials and Supplies	444,874	43,284	0	488,158
Contractual Services	1,241,289	724,316	179	1,965,784
Depreciation	1,554,701	364,684	0	1,919,385
Other	231,231	6,418	0	237,649
<i>Total Operating Expenses</i>	<u>7,209,220</u>	<u>1,365,321</u>	<u>10,822</u>	<u>8,585,363</u>
<i>Operating Income (Loss)</i>	<u>(456,651)</u>	<u>(13,290)</u>	<u>(8,266)</u>	<u>(478,207)</u>
Non-Operating Revenues (Expenses)				
Interest	20,125	0	0	20,125
Interest and Fiscal Charges	(267,252)	0	0	(267,252)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(247,127)</u>	<u>0</u>	<u>0</u>	<u>(247,127)</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(703,778)</u>	<u>(13,290)</u>	<u>(8,266)</u>	<u>(725,334)</u>
Capital Contributions	660,909	0	0	660,909
Transfers In	68,437	0	15,517	83,954
<i>Change in Net Position</i>	<u>25,568</u>	<u>(13,290)</u>	<u>7,251</u>	<u>19,529</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>20,659,077</u>	<u>5,713,006</u>	<u>146,446</u>	<u>26,518,529</u>
<i>Net Position End of Year</i>	<u><u>\$20,684,645</u></u>	<u><u>\$5,699,716</u></u>	<u><u>\$153,697</u></u>	<u><u>\$26,538,058</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Cash Flows Enterprise Funds For the Year Ended December 31, 2020

	Water Resources	Water District	Storm Water	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$6,890,594	\$1,055,658	\$6,214	\$7,952,466
Other Cash Receipts	182,621	252,400	0	435,021
Cash Payments to Employees for Services	(2,390,811)	(221,995)	(10,468)	(2,623,274)
Cash Payments for Goods and Services	(2,498,162)	(771,666)	(179)	(3,270,007)
Other Cash Payments	(232,478)	(6,418)	0	(238,896)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>1,951,764</u>	<u>307,979</u>	<u>(4,433)</u>	<u>2,255,310</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	<u>68,437</u>	<u>0</u>	<u>15,517</u>	<u>83,954</u>
Cash Flows from Capital and Related Financing Activities				
Related Financing Activities				
Capital Contributions	660,000	0	0	660,000
Proceeds from OWDA Loans	2,960,991	0	0	2,960,991
Proceeds from OPWC Loans	824,789	0	0	824,789
Principal Paid on Revenue Bonds	(72,500)	0	0	(72,500)
Interest Paid on Revenue Bonds	(118,168)	0	0	(118,168)
Principal Paid on OPWC Loans	(47,194)	0	0	(47,194)
Principal Paid on OWDA Loans	(1,184,704)	0	0	(1,184,704)
Interest Paid on OWDA Loans	(150,575)	0	0	(150,575)
Payments for Capital Acquisitions	(4,081,436)	(92,966)	0	(4,174,402)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(1,208,797)</u>	<u>(92,966)</u>	<u>0</u>	<u>(1,301,763)</u>
Cash Flows from Investing Activities				
Interest on Investments	<u>16,574</u>	<u>0</u>	<u>0</u>	<u>16,574</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>827,978</u>	<u>215,013</u>	<u>11,084</u>	<u>1,054,075</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,030,875</u>	<u>1,439,226</u>	<u>140,358</u>	<u>4,610,459</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$3,858,853</u></u>	<u><u>\$1,654,239</u></u>	<u><u>\$151,442</u></u>	<u><u>\$5,664,534</u></u>

(continued)

Geauga County, Ohio

Statement of Cash Flows Enterprise Funds (continued) For the Year Ended December 31, 2020

	Water Resources	Water District	Storm Water	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$456,651)	(\$13,290)	(\$8,266)	(\$478,207)
Adjustments:				
Depreciation	1,554,701	364,684	0	1,919,385
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(256,066)	(40,075)	0	(296,141)
Materials and Supplies Inventory	21,527	0	0	21,527
Prepaid Items	(14,243)	(861)	52	(15,052)
Special Assessments	601,702	0	3,658	605,360
Net Pension Asset	(3,577)	0	0	(3,577)
Deferred Outflows of Resources - Pension	566,416	0	0	566,416
Deferred Outflows of Resources - OPEB	259,092	0	0	259,092
Deferred Outflows of Resources - Asset Retirement Obligation	146,545	0	0	146,545
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(11,509)	(67,793)	0	(79,302)
Contracts Payable	135,333	23,834	0	159,167
Accrued Wages	(55,178)	(5,027)	(76)	(60,281)
Compensated Absences Payable	2,450	3,296	0	5,746
Intergovernmental Payable	7,473	40,223	46	47,742
Payroll Withholding Payable	32,513	2,988	153	35,654
Net Pension Liability	59,973	0	0	59,973
Net OPEB Liability	111,266	0	0	111,266
Deferred Inflows of Resources - Pension	(538,661)	0	0	(538,661)
Deferred Inflows of Resources - OPEB	(211,342)	0	0	(211,342)
Total Adjustments	2,408,415	321,269	3,833	2,733,517
Net Cash Provided by (Used in) Operating Activities	\$1,951,764	\$307,979	(\$4,433)	\$2,255,310

Noncash Capital Financing Activities

During 2020, the County received loan forgiveness in the amount of \$909 on a OWDA loan in the Water Resources fund. This is recorded as a capital contribution.

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Net Position Fiduciary Funds December 31, 2020

	Custodial	
	External Investment Pool	Other Custodial
Assets		
Equity in Pooled Cash and Cash Equivalents	\$13,818,873	\$10,880,316
Cash and Cash Equivalents in Segregated Accounts	0	1,026,071
Accrued Interest Receivable	32,102	0
Intergovernmental Receivable	0	3,894,002
Property Taxes Receivable	0	222,418,539
Special Assessments Receivable	0	1,200,302
<i>Total Assets</i>	<u>13,850,975</u>	<u>239,419,230</u>
Liabilities		
Accounts Payable and Other Liabilities	0	1,497,588
Intergovernmental Payable	0	10,068,651
<i>Total Liabilities</i>	<u>0</u>	<u>11,566,239</u>
Deferred Inflows of Resources		
Property Taxes	0	222,418,539
Net Position		
Restricted for:		
Pool Participants	13,850,975	0
Individuals, Organizations and Other Governments	0	5,434,452
<i>Total Net Position</i>	<u>\$13,850,975</u>	<u>\$5,434,452</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Changes in Fiduciary Net Position Fiduciary Funds For the Year Ended December 31, 2020

	Custodial	
	External Investment Pool	Other Custodial
Additions		
Intergovernmental	\$0	\$7,674,475
Amounts Received as Fiscal Agent	0	6,056,370
Licenses, Permits and Fees For Other Governments	0	267,100
Fines and Forfeitures for Other Governments	0	129,750
Other Amounts Collected for Distribution	0	2,103,769
Property Tax Collections for Other Governments	0	166,237,438
Investment Earnings	192,856	0
Total Additions Before Capital Transactions	192,856	182,468,902
Capital Transactions:		
Amounts Invested	10,993,635	0
Amounts Distributed	(8,750,023)	0
Net Capital Transactions	2,243,612	0
Total Additions	2,436,468	182,468,902
Deductions		
Distributions of State Funds to Other Governments	0	7,826,977
Property Tax Distributions to Other Governments	0	171,605,517
Distributions to Other Governments	0	509,352
Distributions to Others	0	1,991,267
Distributions as Fiscal Agent	0	6,235,018
Distributions to Participants	110,394	0
Total Deductions	110,394	188,168,131
Change in Net Position	2,326,074	(5,699,229)
Net Position Beginning of Year - Restated (See Note 3)	11,524,901	11,133,681
Net Position End of Year	\$13,850,975	\$5,434,452

See accompanying notes to the basic financial statements

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 reporting entity of the County does not include any component units.

The County participates in the following joint ventures, public entity risk pools, jointly governed organizations and related organizations. These organizations are presented in Notes 11, 12, 13 and 22 to the Basic Financial Statements and are excluded from the accompanying financial statements.

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 custodial 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.

Note 2. Summary of Significant Accounting Policies

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

Basis of Presentation

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

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 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

Fund Accounting

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

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

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

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

Construction The Construction fund accounts for and reports debt proceeds that are restricted for the construction of capital assets and a portion of the County's income tax receipts and transfers committed for the acquisition, construction or improvement of capital assets.

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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County reports the external portion of its investment pool in a separate external investment pool fund column under the custodial fund classification as these amounts are not held in a trust that meets the specified criteria. Other custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; for State shared resources received from the State and distributed to other local governments.

Measurement Focus

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

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources, generally, are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, 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.

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 and the statements presented for proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, in 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 7). 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 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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 asset retirement obligations, pension and OPEB. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB are explained in Notes 16 and 17.

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 21. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 16 and 17).

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.

Pensions/Other Postemployment Benefits (OPEB)

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

Cash and Cash Equivalents

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

During 2020, investments were limited to STAR Ohio, First American Government Obligation Mutual Fund, municipal securities and bonds, federal farm credit bank notes and federal home loan bank bonds.

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

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

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2020 amounted to \$1,416,274, which includes \$1,123,951 assigned from other County funds.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

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

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the general fund represent money set aside for unclaimed monies.

Inventories

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

Capital Assets

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

Additional disclosures about the condition assessments and maintenance cost regarding the County's roads and bridges appear in the Required Supplementary Information.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and the expenditure/expense is reported in the year in which the services are consumed.

Compensated Absences

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

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

The entire compensated absences liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund(s) from which the employees who have resigned or retired will be paid.

Accrued Liabilities and Long-Term Obligations

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 interfund loans.

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

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by policies of the County Commissioners or a County official delegated that authority by resolution or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioner’s assigned fund balance to cover a gap between estimated resources and appropriations in the 2021’s appropriated budget as well as board of elections, building, recorder escrow, public defender, treasurer, and public safety.

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 loans which do not represent available expendable resources are classified as nonspendable fund balance. 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Internal Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government-wide financial statements. Internal events that are allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

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

Budgetary Process

All funds, except custodial funds are legally required to be budgeted and appropriated. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general fund and law library, board of elections, children's services levy and other public safety special revenue funds. These custodial funds are not 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.

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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Bond Premiums

On the government-wide financial statements, bond premiums are deferred and amortized over the term of the bonds using the straight line method. Bond premiums are presented as an increase of the face amount of the general obligation bonds payable. On fund financial statements, bond premiums are receipted in the year the bonds are issued.

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Contributions of Capital

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

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 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. Changes in Accounting Principle and Restatement of Net Position

Change in Reporting Entity

For the year ended December 31, 2019, Metzenbaum Sheltered Industries Workshop (the Workshop) was reflected as a discretely presented component unit in the County's financial statements. Based on changes in the nature of the relationship with the Workshop, the County has determined it is no longer misleading to exclude the Workshop and will no longer present the Workshop as a discretely presented component unit. The December 31, 2019, net position for the Workshop was \$604,975.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Change in Accounting Principles

For 2020, the County implemented GASB Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 84, *Fiduciary Activities*, and related guidance from (GASB) Implementation Guide No. 2019-2, *Fiduciary Activities*.

GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental funds. These fund reclassifications resulted in the restatement of the County's financial statements.

Restatement of Fund Balances and Net Position

During 2020, it was determined that capital assets were overstated due to the timing of transactions to dispose of buildings. During 2020, it was also determined that a transfer in the amount of \$275,000 from 2019 between the general fund and the transportation special revenue fund should have been recorded as a long-term advance.

The restatement of interfund receivable and interfund payable and capital assets as well as the implementation of GASB Statement No. 83 and GASB Statement No. 84 had the following effect on fund balance and net position as of December 31, 2019:

	General	Developmental Disabilities	Construction	Other Governmental Funds	Total Governmental Funds
Fund Balances, December 31, 2019	\$15,183,582	\$9,885,446	\$11,779,969	\$28,533,189	\$65,382,186
Adjustments:					
Interfund Receivable (Payable)	275,000	0	0	(275,000)	0
GASB Statement 84	775,786	267,630	0	505,034	1,548,450
Restated Fund Balances, December 31, 2019	<u>\$16,234,368</u>	<u>\$10,153,076</u>	<u>\$11,779,969</u>	<u>\$28,763,223</u>	<u>\$66,930,636</u>

	Water Resources	Water District	Storm Water	Total Enterprise
Net Position, December 31, 2019	\$22,922,874	\$5,713,006	\$146,446	\$28,782,326
Adjustments:				
GASB Statement 83	<u>(2,263,797)</u>	<u>0</u>	<u>0</u>	<u>(2,263,797)</u>
Restated Net Position, December 31, 2019	<u>\$20,659,077</u>	<u>\$5,713,006</u>	<u>\$146,446</u>	<u>\$26,518,529</u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

	Governmental Activities	Business Type Activities
Net Position December 31, 2019	\$181,892,573	\$28,782,326
Adjustments:		
GASB Statement 83	0	(2,263,797)
GASB Statement 84	1,548,450	0
Capital Assets	(1,953,858)	0
Restated Net Position December 31, 2019	<u>\$181,487,165</u>	<u>\$26,518,529</u>

The implementation of GASB Statement No. 84 had the following effect on fiduciary net position as of December 31, 2019:

	Fiduciary Funds		
		Custodial	
	Agency	External Investment Pool	Other Custodial
Net Position December 31, 2019	\$0	\$11,524,901	\$0
Assets/Liabilities Agency Funds December 31, 2019	234,734,144	0	0
Adjustments:			
GASB Statement 84	(234,734,144)	0	11,133,681
Restated Net Position December 31, 2019	<u>\$0</u>	<u>\$11,524,901</u>	<u>\$11,133,681</u>

Note 4. Fund Balances

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Fund Balances	General	Developmental Disabilities	Construction	Nonmajor Governmental Funds	Total
<i>Nonspendable</i>					
Unclaimed Monies	\$121,957	\$0	\$0	\$0	\$121,957
Prepays	194,552	200,483	0	97,203	492,238
Inventory	215,716	3,766	0	72,893	292,375
Interfund Loan	256,667	0	0	0	256,667
<i>Total Nonspendable</i>	788,892	204,249	0	170,096	1,163,237
<i>Restricted for</i>					
Capital Projects	0	0	5,825,807	3,102,304	8,928,111
Debt Service	0	0	0	1,522,007	1,522,007
911 Program	0	0	0	244,968	244,968
Mental Health	0	0	0	4,456,273	4,456,273
Children's Services	0	0	0	7,856,124	7,856,124
Public Assistance	0	0	0	222,939	222,939
Developmental Disabilities	0	14,620,458	0	0	14,620,458
Aging	0	0	0	2,139,731	2,139,731
Community Development Programs	0	0	0	3,605,430	3,605,430
Real Estate Assessment	0	0	0	1,821,229	1,821,229
Delinquent Tax	0	0	0	764,951	764,951
Motor Vehicle License	0	0	0	2,480,404	2,480,404
Other Purposes	0	0	0	2,375,131	2,375,131
<i>Total Restricted</i>	0	14,620,458	5,825,807	30,591,491	51,037,756
<i>Committed to</i>					
Juvenile Detention Facility	34,661	0	0	0	34,661
Compensated Absences	412,212	0	0	0	412,212
Emergency Preparedness Program	0	0	0	366,956	366,956
Law Enforcement Services	0	0	0	326,870	326,870
County Home	0	0	0	16,122	16,122
Capital Improvements	0	0	13,724,476	3,483,504	17,207,980
Service Contracts	222,931	0	0	0	222,931
<i>Total Committed</i>	669,804	0	13,724,476	4,193,452	18,587,732
<i>Assigned to</i>					
Board of Elections	574,769	0	0	0	574,769
Building	96,322	0	0	0	96,322
Recorder Escrow	2,927	0	0	0	2,927
Public Defender	648	0	0	0	648
Treasurer	291,622	0	0	0	291,622
Public Safety	19,322	0	0	0	19,322
Purchases on Order:					
General Government:					
Legislative and Executive	254,317	0	0	0	254,317
Judicial	80,838	0	0	0	80,838
Public Safety	115,235	0	0	0	115,235
Public Works	821	0	0	0	821
Health	5,790	0	0	0	5,790
Human Services	13,643	0	0	0	13,643
Year 2021 Appropriations	4,269,117	0	0	0	4,269,117
<i>Total Assigned</i>	5,725,371	0	0	0	5,725,371
<i>Unassigned</i>	11,434,337	0	0	0	11,434,337
Total Fund Balances	\$18,618,404	\$14,824,707	\$19,550,283	\$34,955,039	\$87,948,433

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Note 5. Budgetary Basis of Accounting

While the County's reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual are presented in the basic financial statements for the general fund and major special revenue fund.

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Net Change in Fund Balances

	General	Developmental Disabilities
GAAP Basis	\$2,384,036	\$4,671,631
Net Adjustment for Revenue Accruals	293,170	(1,852)
Beginning Fair Value Adjustment for Investments	50,817	0
Ending Fair Value Adjustment for Investments	(258,915)	0
Beginning Unrecorded Cash	189,431	203,619
Ending Unrecorded Cash	(1,231,866)	(1,350,200)
Advances In	21,833	0
Net Adjustment for Expenditure Accruals	1,467,968	314,538
Excess of Revenues Over Expenditures		
County Recorder Micrographics	(13,464)	0
Certificate of Title	(24,909)	0
Elections	(1,138)	0
Non-Budgeted Activity	(627,232)	(256,948)
Encumbrances	(1,242,203)	(500,399)
Budget Basis	<u>\$1,007,528</u>	<u>\$3,080,389</u>

Note 6. Deposits and Investments

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2020, \$3,225,300 of the County's bank balance of \$3,529,410 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. One of the County's financial institutions participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

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

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

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

Investments

Investments are reported at fair value. As of December 31, 2020, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share STAR Ohio	<u>\$22,000,000</u>	Average 55.8 Days	AAAm	N/A
Fair Value - Level One Inputs First American Government Obligation Mutual Fund	<u>10,186</u>	Less than one year	AAAm	N/A
Fair Value - Level Two Inputs Municipal Securities	3,536,856	Less than three years	A+	9.21
Municipal Bonds	1,720,623	Less than one year	A+	4.48
Federal Farm Credit Bank Notes	5,635,439	Less than two to five years	AA+	14.67
Federal Home Loan Bank Bonds	<u>5,504,529</u>	Less than two to five years	AA+	14.33
Total Fair Value - Level Two Inputs	<u>16,397,447</u>			
Total Investments	<u>\$38,407,633</u>			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2020. The First American Government Obligation Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Farm Credit Bank Notes and the Federal Home Loan Bank Bonds are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty. The County has no investment policy dealing with investment custodial risk beyond the requirement in state statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

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

Note 7. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes are levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

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. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2020, was \$15.60 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2019 property tax receipts were based are as follows:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Real Property	\$3,127,661,410
Public Utility Personal Property	<u>129,548,500</u>
Total Assessed Value	<u><u>\$3,257,209,910</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 custodial 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, 2020, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2020 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Tax Abatements

Pursuant to Ohio Revised Code Chapter 5709, three subdivisions of the County have established Community Reinvestment Areas to provide property tax abatements to encourage revitalization of existing buildings and the construction of new structures. Abatements are obtained through application by the property owner, including proof that the improvements have been made. The amount of the abatement is a reduction in taxable assessed valuation. For 2020, the County's property taxes were reduced by \$420,183 under these abatement agreements entered into by another government:

<u>Overlapping Government</u>	<u>Amount of 2020 Taxes Abated</u>
<i>Community Reinvestment Areas:</i>	
City of Chardon	\$277,245
Village of Middlefield	90,771
Parkman Township	<u>52,167</u>
	<u><u>\$420,183</u></u>

Note 8. 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Note 9. Receivables

Receivables at December 31, 2020, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, special assessments and delinquent property taxes are expected to be collected within one year.

Loans expected to be collected in more than one year amount to \$870,824 in the revolving loan special revenue fund. At December 31, 2020, there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$324,903 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$32,538.

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

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
General Fund	
Casino Tax	\$558,624
Property Tax Rollbacks and Exemptions	482,974
Local Government and Revenue Assistance	344,414
Miscellaneous	<u>103,705</u>
Total General Fund	<u>1,489,717</u>
Special Revenue Funds	
Developmental Disabilities	931,135
Community Development	306,850
Intensive Supervision	63,647
Care and Custody	1,128
Pre-Sentence Investigative Reporting	26,000
Motor Vehicle License	4,364,823
Mental Health	1,095,085
Children's Services Levy	874,653
Transportation Administration	141,672
Aging	559,437
Public Assistance	145,935
Municipal Road Tax	5,110
Pre-Trial Release	26,293
Violence Prevention	3,346
Targeted Community Alternatives to Prison	<u>142,012</u>
Total Special Revenue Funds	<u>8,687,126</u>
Capital Projects Funds	
Road and Bridge	<u>232,741</u>
<i>Total Governmental Activities</i>	<u><u>\$10,409,584</u></u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Note 10. 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 11. 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 2020, the County contributed \$10,000 to the agency, which represents 3.25 percent of the total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

Geauga/Trumbull Solid Waste District

The Geauga/Trumbull Solid Waste District (the “District”) is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of solid waste and recycling services. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2020. 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 2020, the County contributed \$463,737 to the Center, which represents 32.02 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Note 12. Public Entity Risk Pools

County Risk Sharing Authority

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

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

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

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

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

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

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

Note 13. 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 2020, the County contributed \$42,484, which represents 4.27 percent of total contributions.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 2020, 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 2020, N.E.O.N. received sufficient revenues from State grant monies and no additional funds were needed from Geauga County.

Family First Council

The Family First Council (the "Council") provides services to multi-need youth in Geauga County. Members of the Council include the Board of Health, County Board of Education, Board of Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Jobs and Family Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the Council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. The Council exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2020, the County Commissioners contributed \$84,968, which represents 4.92 percent of total contributions.

Northeast Ohio Consortium Council of Governments (NOC COG)

The NOC COG provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The NOC COG board consists of thirty three members, eleven from each participating County. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. NOC COG, a private not-for-profit entity with a status as a 501(c)3 organization, functions as the fiscal agent. The Board of Trustees for NOC COG are appointed by the Board of County Commissioners of each county. The Board exercises total control over the operations of NOC COG, including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 14. Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2020, consisted of the following:

Transfers To	Transfers From		Totals
	General	Other Governmental Funds	
Construction	\$2,602,668	\$0	\$2,602,668
Other Governmental Funds	4,250,711	67,094	4,317,805
Water Resources	68,437	0	68,437
Storm Water	15,517	0	15,517
Totals	<u>\$6,937,333</u>	<u>\$67,094</u>	<u>\$7,004,427</u>

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

Interfund Balances

Interfund balances at December 31, 2020, 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. The intergovernmental receivables totaling \$3,572 in other governmental funds are expected to be paid within one year. \$18,333 of the \$288,712 interfund receivable in the general fund is expected to be repaid in 2021.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Interfund Payable	Interfund Receivable			Totals
	General	Developmental Disabilities	Other Governmental Funds	
Construction	\$0	\$0	\$2,100	\$2,100
Other Governmental Funds	288,712	1,472	0	290,184
Totals	<u>\$288,712</u>	<u>\$1,472</u>	<u>\$2,100</u>	<u>\$292,284</u>

Note 15. Capital Assets

Capital asset activity for the year ended December 31, 2020, was as follows:

	Restated Balance 12/31/19	Additions	Reductions	Balance 12/31/20
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$4,431,621	\$0	\$0	\$4,431,621
Infrastructure	137,633,285	150,132	0	137,783,417
Construction in Progress	0	3,799,193	0	3,799,193
<i>Total Nondepreciable Capital Assets</i>	<u>142,064,906</u>	<u>3,949,325</u>	<u>0</u>	<u>146,014,231</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	58,786,780	0	0	58,786,780
Machinery and Equipment	12,067,154	163,645	(26,258)	12,204,541
Vehicles	8,531,090	2,371,422	(296,544)	10,605,968
<i>Total Depreciable Capital Assets</i>	<u>79,385,024</u>	<u>2,535,067</u>	<u>(322,802)</u>	<u>81,597,289</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(28,238,042)	(1,511,376)	0	(29,749,418)
Machinery and Equipment	(11,454,018)	(295,650)	26,258	(11,723,410)
Vehicles	(6,925,064)	(744,563)	270,503	(7,399,124)
<i>Total Accumulated Depreciation</i>	<u>(46,617,124)</u>	<u>(2,551,589) *</u>	<u>296,761</u>	<u>(48,871,952)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>32,767,900</u>	<u>(16,522)</u>	<u>(26,041)</u>	<u>32,725,337</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$174,832,806</u>	<u>\$3,932,803</u>	<u>(\$26,041)</u>	<u>\$178,739,568</u>

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$900,831
Judicial	34,101
Public Safety	513,503
Public Works	355,158
Health	123,097
Human Services	624,899
Total	<u>\$2,551,589</u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

	Balance 12/31/19	Additions	Reductions	Balance 12/31/20
Business Type Activities:				
Nondepreciable Capital Assets				
Land	\$956,775	\$70,600	\$0	\$1,027,375
Construction in Progress	1,409,375	3,999,731	(1,415,725)	3,993,381
Total Nondepreciable Capital Assets	2,366,150	4,070,331	(1,415,725)	5,020,756
Depreciable Capital Assets				
Building and Improvements	22,559,508	0	0	22,559,508
Machinery and Equipment	3,463,905	23,932	0	3,487,837
Vehicles	1,783,118	80,138	0	1,863,256
Water and Wastewater Lines	44,573,029	1,415,726	0	45,988,755
Total Depreciable Capital Assets	72,379,560	1,519,796	0	73,899,356
Less Accumulated Depreciation				
Buildings and Improvements	(10,654,792)	(435,843)	0	(11,090,635)
Machinery and Equipment	(2,681,403)	(122,482)	0	(2,803,885)
Vehicles	(1,564,646)	(88,631)	0	(1,653,277)
Water and Wastewater Lines	(22,044,579)	(1,272,429)	0	(23,317,008)
Total Accumulated Depreciation	(36,945,420)	(1,919,385)	0	(38,864,805)
Total Depreciable Capital Assets, Net	35,434,140	(399,589)	0	35,034,551
Business Type Activities Capital Assets, Net	\$37,800,290	\$3,670,742	(\$1,415,725)	\$40,055,307

Note 16. Defined Benefit Pension Plans

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

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

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 17 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

(subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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

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

	State and Local	Law Enforcement
2020		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2020		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

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

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

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

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

For 2020, the County's contractually required contribution was \$4,700,688 for the traditional plan, \$144,669 for the combined plan and \$123,382 for the member-directed plan. Of these amounts, \$443,810 is reported as an intergovernmental payable for the traditional plan, \$10,245 for the combined plan, and \$12,227 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

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

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$14,020 for 2020. Of this amount \$520 is reported as an intergovernmental payable.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

The net pension liability (asset) for OPERS was measured as of December 31, 2019, and the net pension liability for STRS was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.23839540%	0.20987001%	0.00077482%	
Prior Measurement Date	<u>0.24358576%</u>	<u>0.19806776%</u>	<u>0.00071375%</u>	
Change in Proportionate Share	<u>-0.00519036%</u>	<u>0.01180225%</u>	<u>0.00006107%</u>	
Proportionate Share of the:				
Net Pension Liability	\$47,120,468	\$0	\$187,480	\$47,307,948
Net Pension Asset	0	437,630	0	437,630
Pension Expense	6,459,678	45,908	(165,819)	6,339,767

2020 pension expense for the member-directed defined contribution plan was \$194,084. The aggregate pension expense for all pension plans was \$6,533,851 for 2020.

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

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Notes to the Basic Financial Statements For the Year Ended December 31, 2020

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$0	\$0	\$421	\$421
Changes of assumptions	2,516,786	45,124	10,064	2,571,974
Net difference between projected and actual earnings on pension plan investments	0	0	9,117	9,117
Changes in proportion and differences between County contributions and proportionate share of contributions	0	5,091	15,542	20,633
County contributions subsequent to the measurement date	4,700,688	144,669	8,137	4,853,494
Total Deferred Outflows of Resources	\$7,217,474	\$194,884	\$43,281	\$7,455,639
Deferred Inflows of Resources				
Differences between expected and actual experience	\$595,771	\$102,742	\$1,199	\$699,712
Net difference between projected and actual earnings on pension plan investments	9,399,475	56,762	0	9,456,237
Changes in proportion and differences between County contributions and proportionate share of contributions	963,439	14,785	173,914	1,152,138
Total Deferred Inflows of Resources	\$10,958,685	\$174,289	\$175,113	\$11,308,087

\$4,853,494 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2021	(\$1,819,055)	(\$29,154)	(\$138,039)	(\$1,986,248)
2022	(3,279,866)	(28,089)	(18,016)	(3,325,971)
2023	389,231	(12,261)	9,530	386,500
2024	(3,732,209)	(33,044)	6,556	(3,758,697)
2025	0	(7,195)	0	(7,195)
Thereafter	0	(14,331)	0	(14,331)
Total	(\$8,441,899)	(\$124,074)	(\$139,969)	(\$8,705,942)

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Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Actuarial Assumptions – OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	1.4 percent, simple through 2020, then 2.15 percent, simple	1.4 percent, simple through 2020, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 the 2.15 percent simple.

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio.

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Notes to the Basic Financial Statements For the Year Ended December 31, 2020

The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2 percent for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	100.00 %	5.61 %

Discount Rate The discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$77,716,900	\$47,120,468	\$19,615,174
OPERS Combined Plan	(264,436)	(437,630)	(562,452)

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, actuarial valuation are presented below:

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

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

Actuarial assumptions used in the July 1 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2020.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$266,937	\$187,480	\$120,144

Note 17. Defined Benefit OPEB Plans

See Note 16 for a description of the net OPEB liability.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS Comprehensive Annual Financial Report referenced below for additional information.

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

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Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$49,353 for 2020. Of this amount, \$3,493 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2020, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions

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Notes to the Basic Financial Statements For the Year Ended December 31, 2020

to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset			
Prior Measurement Date	0.24070112%	0.00071375%	
Current Measurement Date	0.23563284%	0.00077482%	
Change in Proportionate Share	-0.00506828%	0.00006107%	
Proportionate Share of the Net:			
OPEB Asset	\$0	(\$13,619)	(\$13,619)
OPEB Liability	32,547,017	0	32,547,017
OPEB Expense	2,998,184	(4,775)	2,993,409

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

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$873	\$872	\$1,745
Changes of assumptions	5,151,846	225	5,152,071
Net difference between projected and actual earnings on OPEB plan investments	0	477	477
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	0	343	343
County contributions subsequent to the measurement date	49,353	0	49,353
Total Deferred Outflows of Resources	\$5,202,072	\$1,917	\$5,203,989
Deferred Inflows of Resources			
Differences between expected and actual experience	\$2,976,575	\$2,713	\$2,979,288
Changes of assumptions	0	12,935	12,935
Net difference between projected and actual earnings on OPEB plan investments	1,657,285	0	1,657,285
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	574,226	16,131	590,357
Total Deferred Inflows of Resources	\$5,208,086	\$31,779	\$5,239,865

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Notes to the Basic Financial Statements For the Year Ended December 31, 2020

\$49,353 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2021	\$421,786	(\$7,481)	\$414,305
2022	229,701	(7,158)	222,543
2023	1,320	(7,045)	(5,725)
2024	(708,174)	(6,978)	(715,152)
2025	0	(556)	(556)
Thereafter	0	(644)	(644)
Total	<u>(\$55,367)</u>	<u>(\$29,862)</u>	<u>(\$85,229)</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior Measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.50 percent, ultimate in 2030
Prior Measurement date	7.25 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position

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is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
County's proportionate share of the net OPEB liability	\$42,592,992	\$32,547,017	\$24,503,459

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$31,586,582	\$32,547,017	\$33,495,208

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar

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to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions – STRS

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

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.00 percent initial, 4 percent ultimate
Medicare	-6.69 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	6.50 percent initial, 4 percent ultimate
Medicare	11.87 initial, 4 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the prior measurement date, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 16.

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members

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Notes to the Basic Financial Statements For the Year Ended December 31, 2020

as of June 30, 2020. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2020.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$11,848)	(\$13,619)	(\$15,119)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$15,026)	(\$13,619)	(\$11,902)

Note 18. Other Employee Benefits

Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County.

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

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, 2020

Note 19. 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>				
County Building Improvements	2020	1.00 - 4.00 %	\$9,625,000	2040
Special Assessment Bonds:				
Sanitary Sewer - Aquilla	1984	5.00	\$292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
Local Government Innovation Loan				
From Direct Borrowings	2014	0.00	397,453	2022
Business-Type Activities				
<i>OWDA Loans from Direct Borrowings:</i>				
Valley View	1998	3.50	3,574,826	2020
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	2020
McFarland Treatment Plant	2004	1.67	2,731,591	2026
Waterline Installation	2006	5.09	560,000	2026
Hunting Valley	2007	3.62	577,103	2027
Infirmity Creek Waste Water Treatment Plant	2012	2.30	1,195,639	2032
Troy Oaks Waste Water Treatment Plant	2016	2.33	635,297	2037
Russell Park Waste Water Treatment Plant	2016	2.33	315,535	2037
Bainbridge Trunk Main Relocation	2017	2.13	397,878	2038
Henning Road Waste Water Treatment Plant	2019	3.37	506,263	2025
Auburn Corners Waste Water Treatment Plant	2020	0.58	2,669,589	2025
<i>Revenue Bonds:</i>				
Sanitary Sewer Improvement	2014	2.50	958,000	2054
Sanitary Sewer Refunding	2014	2.50	859,000	2054
Sanitary Sewer	2009	4.38	3,400,000	2049
Burton Lakes	1985	5.00	232,000	2021
<i>OPWC Loans from Direct Borrowings:</i>				
McFarland Creek	2011	0.00	569,380	2031
Opalocka Waste Water Treatment Plant	2012	0.00	208,020	2032
Bainbridge Trunk Main Relocation	2020	0.00	74,496	2040
Auburn Corners Waste Water Treatment Plant	2020	0.00	750,293	NA

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Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Changes in the County's long-term obligations during the year ended December 31, 2020, consist of the following:

	Outstanding 12/31/19	Additions	Reductions	Outstanding 12/31/20	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
County Building Improvements	\$0	\$9,625,000	\$0	\$9,625,000	\$390,000
Premium	0	320,317	0	320,317	0
<i>Total General Obligation Bonds</i>	<u>0</u>	<u>9,945,317</u>	<u>0</u>	<u>9,945,317</u>	<u>390,000</u>
Special Assessment Bonds:					
Sanitary Sewer - Aquilla	30,800	0	7,700	23,100	7,700
Sanitary Sewer - Aquilla	616	0	154	462	154
Sanitary Sewer - Chagrin Falls Park	324,029	0	14,736	309,293	15,510
<i>Total Special Assessment Bonds</i>	<u>355,445</u>	<u>0</u>	<u>22,590</u>	<u>332,855</u>	<u>23,364</u>
Local Government Innovation Loan from Direct Borrowing	161,203	0	45,000	116,203	45,000
Other Long-Term Obligations:					
Capital Lease	19,303	0	8,580	10,723	8,580
Compensated Absences	3,465,448	686,507	770,434	3,381,521	768,640
<i>Total Other Long-Term Obligations</i>	<u>3,484,751</u>	<u>686,507</u>	<u>779,014</u>	<u>3,392,244</u>	<u>777,220</u>
Net Pension Liability:					
OPERS	62,922,679	0	18,449,427	44,473,252	0
STRS	157,842	29,638	0	187,480	0
<i>Total Net Pension Liability</i>	<u>63,080,521</u>	<u>29,638</u>	<u>18,449,427</u>	<u>44,660,732</u>	<u>0</u>
Net OPEB Liability:					
OPERS	29,598,690	1,119,842	0	30,718,532	0
<i>Total Governmental Activities</i>	<u>\$96,680,610</u>	<u>\$11,781,304</u>	<u>\$19,296,031</u>	<u>\$89,165,883</u>	<u>\$1,235,584</u>

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	Outstanding 12/31/19	Additions	Reductions	Outstanding 12/31/20	Amounts Due in One Year
Business Type Activities:					
OWDA Loans from Direct Borrowings:					
Valley View	\$273,591	\$0	\$273,591	\$0	\$0
Auburn Corners	317,028	0	155,764	161,264	161,264
County Water Tower	10,853	0	10,853	0	0
Water Treatment Plant	56,154	0	56,154	0	0
McFarland Treatment Plant	2,858,025	0	456,755	2,401,270	464,415
Waterline Installation	159,551	0	21,285	138,266	22,382
Hunting Valley	264,503	0	31,293	233,210	32,436
Infirmary Creek Waste Water Treatment Plant	809,884	0	56,616	753,268	57,925
Troy Oaks Waste Water Treatment Plant	612,275	0	28,704	583,571	29,377
Russell Park Waste Water Treatment Plant	1,444,457	0	67,718	1,376,739	69,305
Bainbridge Trunk Main Relocation	351,652	0	14,406	337,246	16,089
Henning Road Waste Water Treatment Plant	382,904	291,402	12,474	661,832	0
Auburn Corners Waste Water Treatment Plant	0	2,669,589	0	2,669,589	0
<i>Total OWDA Loans from Direct Borrowings</i>	<u>7,540,877</u>	<u>2,960,991</u>	<u>1,185,613</u>	<u>9,316,255</u>	<u>853,193</u>
OPWC Loans from Direct Borrowings:					
McFarland Creek	313,159	0	28,469	284,690	28,469
Opalocka Waste Water Treatment Plant	195,000	0	15,000	180,000	15,000
Auburn Corners Waste Water Treatment Plant	0	750,293	0	750,293	0
Bainbridge Trunk Main Relocation	0	74,496	3,725	70,771	3,725
<i>Total OPWC Loans from Direct Borrowings</i>	<u>508,159</u>	<u>824,789</u>	<u>47,194</u>	<u>1,285,754</u>	<u>47,194</u>
Revenue Bonds:					
Sanitary Sewer Improvement	884,000	0	16,100	867,900	16,500
Sanitary Sewer Refunding	792,700	0	14,400	778,300	14,800
Sanitary Sewer	1,730,000	0	30,000	1,700,000	30,000
Burton Lakes	25,000	0	12,000	13,000	13,000
<i>Total Revenue Bonds</i>	<u>3,431,700</u>	<u>0</u>	<u>72,500</u>	<u>3,359,200</u>	<u>74,300</u>
Other Long-Term Obligations:					
Compensated Absences	157,499	54,800	49,054	163,245	40,966
Asset Retirement Obligation	5,972,460	0	0	5,972,460	0
<i>Total Other Long-Term Obligations</i>	<u>6,129,959</u>	<u>54,800</u>	<u>49,054</u>	<u>6,135,705</u>	<u>40,966</u>
Net Pension Liability:					
OPERS	3,790,523	0	1,143,307	2,647,216	0
Net OPEB Liability:					
OPERS	1,783,055	45,430	0	1,828,485	0
<i>Total Business-Type Activities</i>	<u>\$23,184,273</u>	<u>\$3,886,010</u>	<u>\$2,497,668</u>	<u>\$24,572,615</u>	<u>\$1,015,653</u>

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

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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. The Asset Retirement Obligation will be paid from the water resources enterprise fund.

Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid. These funds include general fund, aging, care and custody, CASA, children's services levy, child support enforcement, law library resources, community development programs, motor vehicle license, county home, court technology, juvenile court special projects, prosecutor delinquent tax collector, treasurer delinquent tax collector, dog and kennel, 911 programs, 800 system communication, public assistance, mental health, developmental disabilities, real estate assessment, transportation and violence prevention special revenue funds and water resources and water district enterprise funds. Capital Leases will be paid from the motor vehicle license special revenue fund. There is no repayment schedule for the net pension liability and net OPEB liability. However, employer pension/OPEB contributions are made from the following funds: general fund, aging, care and custody, CASA, intensive supervision, children's services levy, child support enforcement, law library resources, community development programs, motor vehicle license, county home, court technology, juvenile court special projects, probate court special projects, prosecutor delinquent tax collector, treasurer delinquent tax collector, dog and kennel, 911 programs, pre-sentence investigation, 800 system communication, public assistance, mental health, developmental disabilities, real estate assessment, transportation, pretrial release, common pleas mediation, concealed handgun, DARE grant, and violence prevention special revenue funds and water resources enterprise fund. For additional information related to the net pension and net OPEB liabilities see Notes 16 and 17.

On December 22, 2020, the County issued general obligation bonds in the amount of \$9,625,000 at a premium of \$320,317. The bonds were issued to pay the costs of constructing, reconstructing, rehabilitating, furnishing, equipping and otherwise improving County office buildings. As of December 31, 2020, the County had unspent proceeds of \$5,825,807.

The County's outstanding Local Innovation loan financed through the State of Ohio from direct borrowings related to governmental activities in the amount of \$116,203 was issued to implement planning and efficiency throughout the County. The Local Innovation loan will be paid from the bond retirement debt service fund.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2020, are as follows:

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		Local Government Innovation Loan from Direct Borrowing
	Principal	Interest	Principal	Interest	Principal
2021	\$390,000	\$172,892	\$23,364	\$17,432	\$45,000
2022	390,000	168,002	24,178	16,219	71,203
2023	410,000	152,403	25,035	14,965	0
2024	425,000	136,002	18,083	13,665	0
2025	440,000	119,002	19,032	12,715	0
2026 - 2030	2,380,000	423,163	111,239	47,497	0
2031 - 2035	2,510,000	290,442	111,924	15,065	0
2036 - 2040	2,680,000	124,515	0	0	0
Total	<u>\$9,625,000</u>	<u>\$1,586,421</u>	<u>\$332,855</u>	<u>\$137,558</u>	<u>\$116,203</u>

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Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Business-Type Activities

	From Direct Borrowings:				
	OWDA Loans		OPWC	Revenue Bonds	
	Principal	Interest	Loan	Principal	Interest
2021	\$853,193	\$124,466	\$47,194	\$74,300	\$117,274
2022	706,053	106,950	47,194	62,000	114,529
2023	720,502	92,760	47,194	67,800	112,416
2024	735,288	78,251	47,194	68,700	110,065
2025	750,414	61,407	47,194	69,500	107,691
2026 - 2030	1,086,969	197,866	235,970	391,100	500,564
2031 - 2035	865,504	81,739	48,625	465,400	426,905
2036 - 2040	266,911	6,735	14,896	553,300	338,649
2041 - 2045	0	0	0	654,500	232,300
2046 - 2050	0	0	0	679,900	103,489
2051 - 2055	0	0	0	272,700	17,252
Total	<u>\$5,984,834</u>	<u>\$750,174</u>	<u>\$535,461</u>	<u>\$3,359,200</u>	<u>\$2,181,134</u>

The County's outstanding OWDA loan from direct borrowings of \$9,316,255 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid. The OWDA loan will be paid from charges for services revenue in the enterprise funds.

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$7,922,805 in the water resources enterprise fund. The County has entered into a contractual agreement for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of the agreement, OWDA will reimburse, advance or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of these loans is as follows:

	Balance December 31, 2020	Lines of Credit
OWDA Loans Not Finalized:		
Henning Road Waste Water Treatment	\$661,832	\$4,585,809
Auburn Corners Expansion	2,669,589	3,336,996
Total OWDA Loans Not Finalized	<u>\$3,331,421</u>	<u>\$7,922,805</u>

The County's outstanding OPWC loans from direct borrowings of \$1,285,754 related to business-type activities contain provisions that in an event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, the OPWC may require that such payment be taken from the County's share of the County undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable. OPWC loans will be paid from charges for services revenue in the enterprise funds.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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 \$16,142,224. Principal and interest paid for the current year were \$1,573,141, total net revenues were \$1,098,050 and total revenues were \$6,752,569.

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, 2020, are an overall debt margin of \$68,147,738; and an unvoted debt margin of \$20,789,589.

The County has issued four issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$116,665,000 at December 31, 2020, 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 20. Capital Leases

The County has entered into two 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, 2020, was \$9,295.

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, 2020:

	Governmental Activities
2021	\$8,580
2022	2,143
Total Minimum Lease Payments	10,723
Less Amount Representing Interest	0
Present Value of Lease Payments	<u>\$10,723</u>

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Note 21. Risk Management

Primary Government

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County contracts with CORSA (County Risk Sharing Authority) for all property and liability coverage including automobiles, equipment breakdown, crime, direct physical loss or damage and direct physical loss or damage. The Travelers Insurance Company insures boilers.

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

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

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

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

Note 22. Related Organizations

Geauga County Public Library (Library)

The Library 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 Library. The Library 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 Library must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2020.

Geauga County Park District (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 2020.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Note 23. Significant Commitments

Contractual Commitments

As of December 31, 2020, the County had the following contractual construction commitments outstanding:

Project	Project Amount	Amount Paid to Date	Remaining on Project
Chardon Township WWTP	\$5,077,215	\$243,498	\$4,833,717
New County Offices Building	29,227,144	1,280,937	27,946,207
Auburn Corners Troy Oaks	4,723,680	3,749,882	973,798
	<u>\$39,028,039</u>	<u>\$5,274,317</u>	<u>\$33,753,722</u>

Remaining commitment amounts were encumbered at year end. The amounts of \$2,376,942 and \$141,314 in contracts and retainage payable for governmental activities, respectively, have been capitalized.

Encumbrances

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

Governmental Funds:		Proprietary Funds:	
General	\$1,242,203	Water Resources	\$665,600
Developmental Disabilities	500,399	Water District	188,894
Construction	12,313,866	Total Proprietary Funds	<u>\$854,494</u>
Other Governmental Funds	<u>3,950,658</u>		
Total Governmental Funds	<u>\$18,007,126</u>		

Note 24. Investment Pool

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Statement of Net Position December 31, 2020

Assets:

Equity in Pooled Cash and Cash Equivalents	\$119,865,976
Accrued Interest Receivable	208,008

Total Assets	\$120,073,984
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Net Position Restricted for Pool Participants:

Internal Portion	\$106,223,009
External Portion	13,850,975

Total Net Position Restricted for Pool Participants	\$120,073,984
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Statement of Changes in Net Position For the Fiscal Year Ended December 31, 2020

Additions:

Investment Earnings	\$1,696,609
Capital Transactions	27,422,215

Total Additions	29,118,824
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Deductions:

Distributions paid to Participants	(1,571,243)
Change in Net Position	27,547,581

Net Position Beginning of Year	92,526,403
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Net Position End of Year	\$120,073,984
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Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2020, \$2,356,274 of the County's bank balance of \$2,578,908 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. One of the County's financial institutions participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

Investments

Investments are reported at fair value. As of December 31, 2020, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	<u>\$22,000,000</u>	Average 55.8 Days	AAAm	N/A
Fair Value - Level One Inputs				
First American Government Obligation Mutual Fund	<u>10,186</u>	Less than one year	AAAm	N/A
Fair Value - Level Two Inputs				
Municipal Securities	3,536,856	Less than three years	A+	9.21
Municipal Bonds	1,720,623	Less than one year	A+	4.48
Federal Farm Credit Bank Notes	5,635,439	Less than two to five years	AA+	14.67
Federal Home Loan Bank Bonds	<u>5,504,529</u>	Less than two to five years	AA+	14.33
Total Fair Value - Level Two Inputs	<u>16,397,447</u>			
Total Investments	<u>\$38,407,633</u>			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2020. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Farm Credit Bank Notes and the Federal Home Loan Bank Bonds are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty. The County has no investment policy dealing with investment custodial risk beyond the requirement in state statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

Note 25. COVID-19

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

During 2020, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received, \$176,069 was sub-granted to other governments and organizations. These amounts are reflected as intergovernmental expenditures in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements.

Note 26. Asset Retirement Obligations

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The City Engineer estimates these public safety issues to include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$5,972,460 associated with the County waste water treatment facilities was estimated by the County engineer. The remaining useful life of these facilities range from 2 to 38 years.

Note 27. Subsequent Event

On April 8, 2021, the County issued special obligation sales tax supported bonds in the amount of \$14,000,000 with interest rates ranging from 2 to 5 percent. The bonds mature on December 1, 2040.

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 Seven Years (1) **

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.23839540%	0.24358576%	0.24876479%	0.25761296%
County's Proportionate Share of the Net Pension Liability	\$47,120,468	\$66,713,202	\$39,026,372	\$58,499,521
County's Covered Payroll	\$31,842,681	\$31,934,212	\$31,163,282	\$31,825,157
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	147.98%	208.91%	125.23%	183.82%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%

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

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

See accompanying notes to the required supplementary information

2016	2015	2014
0.25196776%	0.25295952%	0.25295952%
\$43,643,992	\$30,509,746	\$29,820,632
\$31,249,550	\$29,859,225	\$25,741,904
139.66%	102.18%	115.84%
81.08%	86.45%	86.36%

Geauga County, Ohio

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

	2020	2019	2018
County's Proportion of the Net Pension Asset	0.20987001%	0.19806776%	0.20564251%
County's Proportionate Share of the Net Pension Asset	\$437,630	\$221,483	\$279,946
County's Covered Payroll	\$918,729	\$855,414	\$823,108
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-47.63%	-25.89%	-34.01%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	145.28%	126.64%	137.28%

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

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

See accompanying notes to the required supplementary information

Geauga County, Ohio

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.23563284%	0.24070112%	0.24513270%	0.25410880%
County's Proportionate Share of the Net OPEB Liability	\$32,547,017	\$31,381,745	\$26,619,604	\$25,957,509
County's Covered Payroll	\$33,872,860	\$33,585,358	\$33,026,573	\$31,825,157
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	96.09%	93.44%	80.60%	81.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

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

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

See accompanying notes to the required supplementary information

Geauga County, Ohio

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

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.00077482%	0.00071375%	0.00066021%	0.00133914%
County's Proportionate Share of the Net Pension Liability	\$187,480	\$157,842	\$145,166	\$318,116
County's Covered Payroll	\$93,507	\$83,800	\$75,055	\$82,700
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	200.50%	188.36%	193.41%	384.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%

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

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

See accompanying notes to the required supplementary information

2016	2015	2014	2013
0.00343868%	0.00423359%	0.00494339%	0.00494339%
\$1,151,030	\$1,170,040	\$1,202,403	\$1,432,295
\$230,164	\$454,886	\$449,123	\$513,508
500.09%	257.22%	267.72%	278.92%
66.80%	72.10%	74.70%	69.30%

Geauga County, Ohio

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00077482%	0.00071375%	0.00066021%	0.00133914%
County's Proportionate Share of the Net OPEB (Asset) Liability	(\$13,619)	(\$11,821)	(\$10,608)	\$52,249
County's Covered Payroll	\$93,507	\$83,800	\$75,055	\$82,700
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.56%	-14.11%	-14.13%	63.18%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	182.10%	174.70%	176.00%	47.10%

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

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

See accompanying notes to required supplementary information.

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Geauga County, Ohio

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

	2020	2019	2018	2017
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$4,700,688	\$4,646,162	\$4,654,794	\$4,232,686
Contributions in Relation to the Contractually Required Contribution	(4,700,688)	(4,646,162)	(4,654,794)	(4,232,686)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
County Covered Payroll	\$32,288,596	\$31,842,681	\$31,934,212	\$31,163,282
Pension Contributions as a Percentage of Covered Payroll	14.56%	14.59%	14.58%	13.58%
Net Pension Liability - Combined Plan				
Contractually Required Contribution (2)	\$144,669	\$128,622	\$119,758	\$107,004
Contributions in Relation to the Contractually Required Contribution	(144,669)	(128,622)	(119,758)	(107,004)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
County Covered Payroll	\$1,033,350	\$918,729	\$855,414	\$823,108
Pension Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.00%
Net OPEB Liability - OPEB Plan (3)				
Contractually Required Contribution	\$49,353	\$44,458	\$47,157	\$361,471
Contributions in Relation to the Contractually Required Contribution	(49,353)	(44,458)	(47,157)	(361,471)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
County Covered Payroll (4)	\$34,555,771	\$33,872,860	\$33,585,358	\$33,026,573
OPEB Contributions as a Percentage of Covered Payroll	0.14%	0.13%	0.14%	1.09%

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

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

(3) Information prior to 2017 is not available.

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

See accompanying notes to the required supplementary information

2016	2015	2014	2013
\$4,006,703	\$3,749,946	\$3,583,107	\$3,346,447
(4,006,703)	(3,749,946)	(3,583,107)	(3,346,447)
\$0	\$0	\$0	\$0
\$31,825,157	\$31,249,550	\$29,859,225	\$25,741,904
12.59%	12.00%	12.00%	13.00%

Geauga County, Ohio

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

	2020	2019	2018	2017
Net Pension Liability				
Contractually Required Contribution	\$14,020	\$13,288	\$10,671	\$11,578
Contributions in Relation to the Contractually Required Contribution	<u>(14,020)</u>	<u>(13,288)</u>	<u>(10,671)</u>	<u>(11,578)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$100,143	\$94,914	\$76,219	\$82,700
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

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

See accompanying notes to the required supplementary information

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$13,792	\$63,684	\$60,670	\$66,756	\$76,087	\$126,865
<u>(13,792)</u>	<u>(63,684)</u>	<u>(60,670)</u>	<u>(66,756)</u>	<u>(76,087)</u>	<u>(126,865)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$98,514	\$454,886	\$449,123	\$513,508	\$585,285	\$975,885
<u>14.00%</u>	<u>14.00%</u>	<u>13.51%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>
\$0	\$0	\$2,208	\$5,135	\$5,853	\$9,759
<u>0</u>	<u>0</u>	<u>(2,208)</u>	<u>(5,135)</u>	<u>(5,853)</u>	<u>(9,759)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.49%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>

Geauga County, Ohio

Notes to the Required Supplementary Information For the year ended December 31, 2020

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2019	2018 and 2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

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

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS Pension – Combined Plan

For 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Geauga County, Ohio

Notes to the Required Supplementary Information For the year ended December 31, 2020

Changes in Assumptions – STRS Pension

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

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

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

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Geauga County, Ohio

Notes to the Required Supplementary Information For the year ended December 31, 2020

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2020	10.0 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Assumptions – STRS OPEB

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

Changes in Benefit Terms – STRS OPEB

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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

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

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2020*

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 2020 for the preservation of these assets.

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

Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating and an overall appraisal rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain bridges in the County where ninety-five percent (95%) of the structures have an overall bridge appraisal rating of 5 or more. The most recent assessment found that ninety-eight percent (98%) of the County bridges have a numerical rating of 5 or higher.

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

Condition	Rating	Number of Bridges	Lane Miles
Poor	4	3	
Fair	5	13	24.0
Satisfactory	6	29	31.9
Good	7	53	48.5
Very Good	8	86	51.2
Excellent	9	3	80.1
Total		187	235.7

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2020*

The following summarizes the overall ratings as of December 31, 2020, 2019 and 2018:

Condition Assessment	2020		2019		2018	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	235.7	100%	235.7	100%	235.7	100%
Less than Fair	0	0%	0	0%	0	0%
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	184	98%	185	99%	185	99%
Less than Fair	3	2%	2	1%	2	1%

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
2020	\$14,254,799	\$10,281,444	\$3,973,355
2019	13,614,646	11,616,017	1,998,629
2018	11,392,684	10,485,805	906,879
2017	12,020,998	10,532,049	1,488,949
2016	11,176,010	10,320,405	855,605
2015	10,888,590	9,064,807	1,823,783

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

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

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

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

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

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

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

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

Local Coronavirus Relief Fund – To account for and report restricted federal monies used to assist local governments with the COVID-19 pandemic.

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 Bureau and one percent to the municipalities and townships not levying a hotel lodging tax.

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
Violence Prevention
Education and Enforcement
Juvenile Indigent Drivers
Chardon Tower
Pretrial Release
Law Enforcement Assistance
Criminal Investigation

Common Pleas Interlock & Alcohol
Indigent Guardianship
Drug Law Enforcement
Commissary
Sheriff K-9 Unit
Law Enforcement Block Grant
Concealed Handgun
Federal Grant Drug Court

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

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

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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.

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:

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, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$26,735,592	\$1,522,007	\$6,671,411	\$34,929,010
Cash and Cash Equivalents:				
In Segregated Accounts	164,208	0	0	164,208
Materials and Supplies Inventory	72,893	0	0	72,893
Accrued Interest Receivable	5,480	0	1,096	6,576
Accounts Receivable	34,056	0	0	34,056
Interfund Receivable	2,100	0	0	2,100
Intergovernmental Receivable	7,755,991	0	232,741	7,988,732
Prepaid Items	97,203	0	0	97,203
Property Taxes Receivable	9,985,924	0	3,109,218	13,095,142
Special Assessments Receivable	0	324,903	0	324,903
Loans Receivable	1,261,890	0	0	1,261,890
Total Assets	\$46,115,337	\$1,846,910	\$10,014,466	\$57,976,713
Liabilities				
Accounts Payable	\$656,265	\$0	\$42,076	\$698,341
Accrued Wages	190,605	0	0	190,605
Contracts Payable	1,180,297	0	91,991	1,272,288
Intergovernmental Payable	235,128	0	0	235,128
Employee Withholding Payable	437,986	0	0	437,986
Interfund Payable	290,184	0	0	290,184
Total Liabilities	2,990,465	0	134,067	3,124,532
Deferred Inflows of Resources				
Property Taxes	9,394,794	0	2,925,164	12,319,958
Unavailable Revenue	6,882,854	324,903	369,427	7,577,184
Total Deferred Inflows of Resources	16,277,648	324,903	3,294,591	19,897,142
Fund Balances				
Nonspendable	170,096	0	0	170,096
Restricted	25,967,180	1,522,007	3,102,304	30,591,491
Committed	709,948	0	3,483,504	4,193,452
Total Fund Balances	26,847,224	1,522,007	6,585,808	34,955,039
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$46,115,337	\$1,846,910	\$10,014,466	\$57,976,713

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$9,779,855	\$0	\$3,094,269	\$12,874,124
Permissive Motor Vehicle License Tax	1,807,230	0	0	1,807,230
Charges for Services	2,033,029	0	101,673	2,134,702
Licenses and Permits	330,031	0	0	330,031
Fines and Forfeitures	150,663	0	0	150,663
Intergovernmental	22,934,708	0	553,292	23,488,000
Special Assessments	0	144,111	0	144,111
Interest	54,844	0	6,466	61,310
Rentals	142,250	0	0	142,250
Contributions and Donations	153,412	0	0	153,412
Other	3,338,183	0	157,078	3,495,261
Total Revenues	40,724,205	144,111	3,912,778	44,781,094
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,000,790	274	0	3,001,064
Judicial	1,259,661	0	12,207	1,271,868
Public Safety	4,152,855	0	0	4,152,855
Public Works	10,300,113	0	2,525,006	12,825,119
Health	6,858,328	0	0	6,858,328
Human Services	14,356,518	0	0	14,356,518
Economic Development and Assistance	63,722	0	0	63,722
Intergovernmental	176,069	0	0	176,069
Capital Outlay	0	0	174,731	174,731
Debt Service:				
Principal Retirement	8,580	67,590	0	76,170
Interest and Fiscal Charges	0	19,290	0	19,290
Issuance Costs	0	184,572	0	184,572
Total Expenditures	40,176,636	271,726	2,711,944	43,160,306
Excess of Revenues Over (Under) Expenditures	547,569	(127,615)	1,200,834	1,620,788
Other Financing Sources (Uses)				
Premium on General Obligation Bonds	0	320,317	0	320,317
Transfers In	2,072,805	45,000	2,200,000	4,317,805
Transfers Out	(67,094)	0	0	(67,094)
Total Other Financing Sources (Uses)	2,005,711	365,317	2,200,000	4,571,028
Net Change in Fund Balances	2,553,280	237,702	3,400,834	6,191,816
Fund Balances Beginning of Year	24,293,944	1,284,305	3,184,974	28,763,223
Fund Balances End of Year	\$26,847,224	\$1,522,007	\$6,585,808	\$34,955,039

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Geauga County, Ohio

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2020

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,888,619	\$24,807	\$368,717	\$296,666
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	2,995	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	1,040	0	786	208
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
Total Assets	\$1,892,654	\$24,807	\$369,503	\$296,874
Liabilities				
Accounts Payable	\$6,490	\$0	\$0	\$1,025
Accrued Wages	10,565	0	655	966
Contracts Payable	14,895	0	0	878
Intergovernmental Payable	9,534	0	554	817
Employee Withholding Payable	25,906	0	4,330	2,701
Interfund Payable	0	0	0	0
Total Liabilities	67,390	0	5,539	6,387
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances				
Nonspendable	4,035	0	786	208
Restricted	1,821,229	24,807	363,178	290,279
Committed	0	0	0	0
Total Fund Balances	1,825,264	24,807	363,964	290,487
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$1,892,654	\$24,807	\$369,503	\$296,874

Community Development Administration	Escrow Interest	Election Security Block Grant	CASA	Intensive Supervision	Care and Custody
\$2,349,837	\$86,483	\$412	\$66,503	\$9,690	\$209,207
0	0	0	0	0	0
597	0	0	730	0	0
0	204	0	0	0	0
10	0	0	0	0	0
0	0	0	0	0	0
306,850	0	0	0	63,647	1,128
246	0	0	1,745	140	1,850
0	0	0	0	0	0
1,261,890	0	0	0	0	0
<u>\$3,919,430</u>	<u>\$86,687</u>	<u>\$412</u>	<u>\$68,978</u>	<u>\$73,477</u>	<u>\$212,185</u>
\$1,668	\$0	\$0	\$0	\$0	\$0
0	0	0	2,466	792	2,359
201	0	0	445	0	7,171
1,064	0	0	2,221	707	1,824
3,786	0	0	6,067	1,677	5,539
0	0	0	0	0	0
<u>6,719</u>	<u>0</u>	<u>0</u>	<u>11,199</u>	<u>3,176</u>	<u>16,893</u>
0	0	0	0	0	0
306,850	0	0	0	63,647	0
<u>306,850</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>63,647</u>	<u>0</u>
843	0	0	2,475	140	1,850
3,605,018	86,687	412	55,304	6,514	193,442
0	0	0	0	0	0
<u>3,605,861</u>	<u>86,687</u>	<u>412</u>	<u>57,779</u>	<u>6,654</u>	<u>195,292</u>
<u>\$3,919,430</u>	<u>\$86,687</u>	<u>\$412</u>	<u>\$68,978</u>	<u>\$73,477</u>	<u>\$212,185</u>

(continued)

Geauga County, Ohio

Combining Balance Sheet Nonmajor Special Revenue Funds (continued) December 31, 2020

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
Assets				
Equity in Pooled Cash and Cash Equivalents	\$159,127	\$739	\$18,522	\$101,720
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	352	0	0	199
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
Total Assets	\$159,479	\$739	\$18,522	\$101,919
Liabilities				
Accounts Payable	\$6,965	\$0	\$0	\$0
Accrued Wages	2,516	0	0	0
Contracts Payable	98,723	0	0	665
Intergovernmental Payable	2,260	0	125	140
Employee Withholding Payable	5,943	0	0	588
Interfund Payable	0	0	0	0
Total Liabilities	116,407	0	125	1,393
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances				
Nonspendable	352	0	0	199
Restricted	42,720	739	18,397	100,327
Committed	0	0	0	0
Total Fund Balances	43,072	739	18,397	100,526
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$159,479	\$739	\$18,522	\$101,919

Probate Court Conduct of Business	Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Common Pleas Special Projects	Probation Services
\$18,281	\$1,294	\$550	\$139,433	\$27,675	\$88,425
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	37
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$18,281</u>	<u>\$1,294</u>	<u>\$550</u>	<u>\$139,433</u>	<u>\$27,675</u>	<u>\$88,462</u>
\$0	\$0	\$0	\$3,896	\$0	\$0
344	0	0	3,023	0	0
0	0	0	0	0	0
0	0	0	1,686	0	56
0	0	0	1,817	0	332
0	0	0	0	0	0
<u>344</u>	<u>0</u>	<u>0</u>	<u>10,422</u>	<u>0</u>	<u>388</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	37
17,937	1,294	550	129,011	27,675	88,037
0	0	0	0	0	0
<u>17,937</u>	<u>1,294</u>	<u>550</u>	<u>129,011</u>	<u>27,675</u>	<u>88,074</u>
<u>\$18,281</u>	<u>\$1,294</u>	<u>\$550</u>	<u>\$139,433</u>	<u>\$27,675</u>	<u>\$88,462</u>

(continued)

Geauga County, Ohio

Combining Balance Sheet Nonmajor Special Revenue Funds (continued) December 31, 2020

	911 Program	Pre-Sentence Investigation Reporting	800 System Communication	Motor Vehicle License
Assets				
Equity in Pooled Cash and Cash Equivalents	\$284,388	\$1,621	\$396,867	\$2,663,723
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	3,957
Accrued Interest Receivable	0	0	0	5,276
Accounts Receivable	0	0	2,620	4,134
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	26,000	0	4,364,823
Prepaid Items	2,994	48	377	62,602
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
Total Assets	\$287,382	\$27,669	\$399,864	\$7,104,515
Liabilities				
Accounts Payable	\$4,984	\$0	\$1,300	\$482,329
Accrued Wages	7,468	0	1,060	52,320
Contracts Payable	1,811	0	21,788	379,956
Intergovernmental Payable	7,418	137	6,156	48,583
Employee Withholding Payable	17,739	691	2,227	118,824
Interfund Payable	0	0	0	0
Total Liabilities	39,420	828	32,531	1,082,012
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	26,000	0	3,475,540
Total Deferred Inflows of Resources	0	26,000	0	3,475,540
Fund Balances				
Nonspendable	2,994	48	377	66,559
Restricted	244,968	793	0	2,480,404
Committed	0	0	366,956	0
Total Fund Balances	247,962	841	367,333	2,546,963
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$287,382	\$27,669	\$399,864	\$7,104,515

<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>
\$9,219	\$308,520	\$1,746	\$4,421,937	\$7,300,417	\$799,243
0	0	0	0	0	0
0	8,962	0	6,718	0	0
0	0	0	0	0	0
0	0	0	0	0	1,626
0	0	0	0	0	0
0	0	0	1,095,085	874,653	0
0	243	0	483	59	0
0	0	0	3,415,798	3,723,628	0
0	0	0	0	0	0
<u>\$9,219</u>	<u>\$317,725</u>	<u>\$1,746</u>	<u>\$8,940,021</u>	<u>\$11,898,757</u>	<u>\$800,869</u>
\$0	\$1,107	\$0	\$2,131	\$51,575	\$230
0	2,937	0	4,452	496	6,282
0	1,496	0	254,496	174,156	0
0	2,499	0	5,378	4,064	5,926
0	6,213	0	10,734	1,171	15,964
0	0	0	0	0	0
0	14,252	0	277,191	231,462	28,402
0	0	0	3,213,595	3,503,203	0
0	0	0	985,761	1,080,376	0
0	0	0	4,199,356	4,583,579	0
0	9,205	0	7,201	59	0
9,219	294,268	1,746	4,456,273	7,083,657	772,467
0	0	0	0	0	0
9,219	303,473	1,746	4,463,474	7,083,716	772,467
<u>\$9,219</u>	<u>\$317,725</u>	<u>\$1,746</u>	<u>\$8,940,021</u>	<u>\$11,898,757</u>	<u>\$800,869</u>

(continued)

Geauga County, Ohio

Combining Balance Sheet Nonmajor Special Revenue Funds (continued) December 31, 2020

	Transportation Administration	Aging	County Home	Public Assistance
Assets				
Equity in Pooled Cash and Cash Equivalents	\$411,229	\$2,297,577	\$16,122	\$549,180
Cash and Cash Equivalents In Segregated Accounts	0	0	0	868
Materials and Supplies Inventory	29,442	17,269	0	2,223
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	2,338	3,280	0	340
Interfund Receivable	0	2,100	0	0
Intergovernmental Receivable	141,672	559,437	0	145,935
Prepaid Items	1,475	13,208	0	6,686
Property Taxes Receivable	0	2,846,498	0	0
Loans Receivable	0	0	0	0
Total Assets	\$586,156	\$5,739,369	\$16,122	\$705,232
Liabilities				
Accounts Payable	\$19,830	\$15,914	\$0	\$41,858
Accrued Wages	11,611	22,316	0	49,613
Contracts Payable	14,674	148,524	0	45,633
Intergovernmental Payable	11,065	22,057	0	76,842
Employee Withholding Payable	25,029	53,659	0	113,989
Interfund Payable	290,184	0	0	0
Total Liabilities	372,393	262,470	0	327,935
Deferred Inflows of Resources				
Property Taxes	0	2,677,996	0	0
Unavailable Revenue	0	628,695	0	145,449
Total Deferred Inflows of Resources	0	3,306,691	0	145,449
Fund Balances				
Nonspendable	30,917	30,477	0	8,909
Restricted	182,846	2,139,731	0	222,939
Committed	0	0	16,122	0
Total Fund Balances	213,763	2,170,208	16,122	231,848
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$586,156	\$5,739,369	\$16,122	\$705,232

Farmland Preservation	Municipal Road Tax	Law Library Resources	Board of Elections - Recount	Wetland Mitigation Bank	Targeted Community Alternatives to Prison Grant
\$14,966	\$232,771	\$31,756	\$835	\$62,908	\$116,687
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	6,114	0	0	0
0	0	0	0	0	0
0	5,110	0	0	0	142,012
0	0	48	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$14,966</u>	<u>\$237,881</u>	<u>\$37,918</u>	<u>\$835</u>	<u>\$62,908</u>	<u>\$258,699</u>
\$0	\$0	\$0	\$0	\$0	\$1,510
0	0	556	0	0	222
0	0	7,146	0	0	1,283
0	0	499	0	0	0
0	0	1,308	0	0	158
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>9,509</u>	<u>0</u>	<u>0</u>	<u>3,173</u>
0	0	0	0	0	0
0	0	0	0	0	142,012
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>142,012</u>
0	0	48	0	0	0
14,966	237,881	28,361	835	62,908	113,514
0	0	0	0	0	0
<u>14,966</u>	<u>237,881</u>	<u>28,409</u>	<u>835</u>	<u>62,908</u>	<u>113,514</u>
<u>\$14,966</u>	<u>\$237,881</u>	<u>\$37,918</u>	<u>\$835</u>	<u>\$62,908</u>	<u>\$258,699</u>

(continued)

Geauga County, Ohio

Combining Balance Sheet Nonmajor Special Revenue Funds (continued) December 31, 2020

	Hotel Motel Excise Tax	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$9,221	\$947,952	\$26,735,592
Cash and Cash Equivalents			
In Segregated Accounts	0	163,340	164,208
Materials and Supplies Inventory	0	0	72,893
Accrued Interest Receivable	0	0	5,480
Accounts Receivable	0	13,594	34,056
Interfund Receivable	0	0	2,100
Intergovernmental Receivable	0	29,639	7,755,991
Prepaid Items	0	2,377	97,203
Property Taxes Receivable	0	0	9,985,924
Loans Receivable	0	0	1,261,890
Total Assets	\$9,221	\$1,156,902	\$46,115,337
Liabilities			
Accounts Payable	\$0	\$13,453	\$656,265
Accrued Wages	0	7,586	190,605
Contracts Payable	0	6,356	1,180,297
Intergovernmental Payable	0	23,516	235,128
Employee Withholding Payable	0	11,594	437,986
Interfund Payable	0	0	290,184
Total Liabilities	0	62,505	2,990,465
Deferred Inflows of Resources			
Property Taxes	0	0	9,394,794
Unavailable Revenue	0	28,524	6,882,854
Total Deferred Inflows of Resources	0	28,524	16,277,648
Fund Balances			
Nonspendable	0	2,377	170,096
Restricted	9,221	736,626	25,967,180
Committed	0	326,870	709,948
Total Fund Balances	9,221	1,065,873	26,847,224
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$9,221	\$1,156,902	\$46,115,337

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Geauga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds For the Year Ended December 31, 2020

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,496,106	0	119,828	120,907
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	3,267	0	0	2,383
Total Revenues	1,499,373	0	119,828	123,290
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,341,343	0	169,826	129,658
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
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Total Expenditures	1,341,343	0	169,826	129,658
Excess of Revenues Over (Under) Expenditures	158,030	0	(49,998)	(6,368)
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	158,030	0	(49,998)	(6,368)
Fund Balances (Deficit) Beginning of Year, Restated (See Note 3)	1,667,234	24,807	413,962	296,855
Fund Balances End of Year	\$1,825,264	\$24,807	\$363,964	\$290,487

Community Development Administration	Escrow Interest	Election Security Block Grant	CASA	Intensive Supervision	Care and Custody
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
300	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
24,861	0	118,238	229,866	61,161	237,903
21,296	1,199	869	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
151,013	0	0	11,050	0	0
197,470	1,199	119,107	240,916	61,161	237,903
225,577	0	168,695	0	0	0
0	0	0	243,565	56,470	250,047
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
63,722	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
289,299	0	168,695	243,565	56,470	250,047
(91,829)	1,199	(49,588)	(2,649)	4,691	(12,144)
118,354	0	0	0	0	0
0	0	0	0	0	0
118,354	0	0	0	0	0
26,525	1,199	(49,588)	(2,649)	4,691	(12,144)
3,579,336	85,488	50,000	60,428	1,963	207,436
\$3,605,861	\$86,687	\$412	\$57,779	\$6,654	\$195,292

(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, 2020*

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	11,165	43,071
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	4,081	0	0
Intergovernmental	123,800	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	39,671	0	0	10,716
<i>Total Revenues</i>	<u>163,471</u>	<u>4,081</u>	<u>11,165</u>	<u>53,787</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	511,267	4,527	2,839	33,647
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
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>511,267</u>	<u>4,527</u>	<u>2,839</u>	<u>33,647</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(347,796)</u>	<u>(446)</u>	<u>8,326</u>	<u>20,140</u>
Other Financing Sources (Uses)				
Transfers In	369,485	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>369,485</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	21,689	(446)	8,326	20,140
<i>Fund Balances (Deficit) Beginning of Year, Restated (See Note 3)</i>	<u>21,383</u>	<u>1,185</u>	<u>10,071</u>	<u>80,386</u>
<i>Fund Balances End of Year</i>	<u><u>\$43,072</u></u>	<u><u>\$739</u></u>	<u><u>\$18,397</u></u>	<u><u>\$100,526</u></u>

Probate Court Conduct of Business	Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Common Pleas Special Projects	Probation Services
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,828	200	0	66,193	2,100	16,636
0	0	0	0	15,775	0
0	0	50	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	100
1,828	200	50	66,193	17,875	16,736
0	0	0	0	0	0
479	0	0	80,501	350	0
0	0	0	0	0	4,699
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
479	0	0	80,501	350	4,699
1,349	200	50	(14,308)	17,525	12,037
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,349	200	50	(14,308)	17,525	12,037
16,588	1,094	500	143,319	10,150	76,037
\$17,937	\$1,294	\$550	\$129,011	\$27,675	\$88,074

(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, 2020

	911 Program	Pre-Sentence Investigation Reporting	800 System Communication	Motor Vehicle License
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	1,807,230
Charges for Services	0	0	498	13,680
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	37,887
Intergovernmental	8,932	26,000	0	6,451,773
Interest	0	0	0	31,480
Rentals	0	0	117,026	0
Contributions and Donations	0	0	0	0
Other	172,795	0	4,356	343,708
Total Revenues	181,727	26,000	121,880	8,685,758
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	950,719	22,857	348,323	0
Public Works	0	0	0	8,387,392
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	8,580
Total Expenditures	950,719	22,857	348,323	8,395,972
Excess of Revenues Over (Under) Expenditures	(768,992)	3,143	(226,443)	289,786
Other Financing Sources (Uses)				
Transfers In	947,000	0	323,239	80,330
Transfers Out	0	0	0	(45,000)
Total Other Financing Sources (Uses)	947,000	0	323,239	35,330
Net Change in Fund Balances	178,008	3,143	96,796	325,116
Fund Balances (Deficit) Beginning of Year, Restated (See Note 3)	69,954	(2,302)	270,537	2,221,847
Fund Balances End of Year	\$247,962	\$841	\$367,333	\$2,546,963

Ditch Maintenance	Dog and Kennel	EPA Water Pollution	Mental Health	Children's Services Levy	Child Support Enforcement
\$0	\$0	\$0	\$3,442,933	\$3,531,963	\$0
0	0	0	0	0	0
0	9,872	0	0	0	0
0	167,472	0	0	0	0
0	13,951	0	0	0	0
0	0	0	3,299,915	1,562,319	894,745
0	0	0	0	0	0
0	0	0	25,224	0	0
0	96,575	0	50	8,500	0
0	0	0	269,358	1,670,756	6,036
0	287,870	0	7,037,480	6,773,538	900,781
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	287,689	0	6,562,261	0	0
0	0	0	0	4,541,496	934,816
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	287,689	0	6,562,261	4,541,496	934,816
0	181	0	475,219	2,232,042	(34,035)
0	0	0	0	0	0
0	0	0	0	0	(22,094)
0	0	0	0	0	(22,094)
0	181	0	475,219	2,232,042	(56,129)
9,219	303,292	1,746	3,988,255	4,851,674	828,596
\$9,219	\$303,473	\$1,746	\$4,463,474	\$7,083,716	\$772,467

(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, 2020

	Transportation Administration	Aging	County Home	Public Assistance
Revenues				
Property Taxes	\$0	\$2,804,959	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	111,112	807	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,170,844	640,487	0	2,719,330
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	46,617	0	400
Other	28,958	136,479	0	222,974
Total Revenues	1,310,914	3,629,349	0	2,942,704
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	0
Health	0	0	0	0
Human Services	1,242,208	3,414,230	0	3,883,870
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Total Expenditures	1,242,208	3,414,230	0	3,883,870
Excess of Revenues Over (Under) Expenditures	68,706	215,119	0	(941,166)
Other Financing Sources (Uses)				
Transfers In	53,045	0	0	111,291
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	53,045	0	0	111,291
Net Change in Fund Balances	121,751	215,119	0	(829,875)
Fund Balances (Deficit) Beginning of Year, Restated (See Note 3)	92,012	1,955,089	16,122	1,061,723
Fund Balances End of Year	\$213,763	\$2,170,208	\$16,122	\$231,848

<u>Farmland Preservation</u>	<u>Municipal Road Tax</u>	<u>Law Library Resources</u>	<u>Board of Elections - Recount</u>	<u>Wetland Mitigation Bank</u>	<u>Targeted Community Alternatives to Prison Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	6,496	0	0	0
0	0	0	0	0	0
0	0	92,468	0	0	0
0	98,589	0	0	0	142,012
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	10	0	0	0
<u>0</u>	<u>98,589</u>	<u>98,974</u>	<u>0</u>	<u>0</u>	<u>142,012</u>
0	0	110,712	445	0	116,394
0	0	0	0	0	0
0	0	0	0	0	0
0	508,855	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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>508,855</u>	<u>110,712</u>	<u>445</u>	<u>0</u>	<u>116,394</u>
<u>0</u>	<u>(410,266)</u>	<u>(11,738)</u>	<u>(445)</u>	<u>0</u>	<u>25,618</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(410,266)	(11,738)	(445)	0	25,618
<u>14,966</u>	<u>648,147</u>	<u>40,147</u>	<u>1,280</u>	<u>62,908</u>	<u>87,896</u>
<u>\$14,966</u>	<u>\$237,881</u>	<u>\$28,409</u>	<u>\$835</u>	<u>\$62,908</u>	<u>\$113,514</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, 2020

	Local Coronavirus Relief	Hotel Motel Excise Tax	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
Revenues				
Property Taxes	\$0	\$0	\$0	\$9,779,855
Permissive Motor Vehicle License Tax	0	0	0	1,807,230
Charges for Services	0	0	12,230	2,033,029
Licenses and Permits	0	0	146,784	330,031
Fines and Forfeitures	0	0	2,226	150,663
Intergovernmental	4,621,407	0	502,526	22,934,708
Interest	0	0	0	54,844
Rentals	0	0	0	142,250
Contributions and Donations	0	0	1,270	153,412
Other	0	50,485	214,068	3,338,183
Total Revenues	4,621,407	50,485	879,104	40,724,205
Expenditures				
Current:				
General Government:				
Legislative and Executive	689,054	49,086	0	3,000,790
Judicial	75,969	0	0	1,259,661
Public Safety	1,928,173	0	898,084	4,152,855
Public Works	1,403,866	0	0	10,300,113
Health	8,378	0	0	6,858,328
Human Services	339,898	0	0	14,356,518
Economic Development and Assistance	0	0	0	63,722
Intergovernmental	176,069	0	0	176,069
Debt Service:				
Principal Retirement	0	0	0	8,580
Total Expenditures	4,621,407	49,086	898,084	40,176,636
Excess of Revenues Over (Under) Expenditures	0	1,399	(18,980)	547,569
Other Financing Sources (Uses)				
Transfers In	0	0	70,061	2,072,805
Transfers Out	0	0	0	(67,094)
Total Other Financing Sources (Uses)	0	0	70,061	2,005,711
Net Change in Fund Balances	0	1,399	51,081	2,553,280
Fund Balances (Deficit) Beginning of Year, Restated (See Note 3)	0	7,822	1,014,792	24,293,944
Fund Balances End of Year	\$0	\$9,221	\$1,065,873	\$26,847,224

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Geauga County, Ohio

Combining Balance Sheet Nonmajor Capital Projects Funds December 31, 2020

	Computerization	Road and Bridge	Permanent Improvement	Water Construction
Assets				
Equity in Pooled Cash and Cash Equivalents	\$942,276	\$1,777,097	\$3,218,337	\$311,144
Accrued Interest Receivable	0	0	0	734
Intergovernmental Receivable	0	232,741	0	0
Property Taxes Receivable	0	3,109,218	0	0
<i>Total Assets</i>	<u>\$942,276</u>	<u>\$5,119,056</u>	<u>\$3,218,337</u>	<u>\$311,878</u>
Liabilities				
Accounts Payable	\$0	\$0	\$42,076	\$0
Contracts Payable	218	87,138	4,635	0
<i>Total Liabilities</i>	<u>218</u>	<u>87,138</u>	<u>46,711</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	2,925,164	0	0
Unavailable Revenue	0	369,427	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>3,294,591</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	942,058	1,737,327	0	0
Committed	0	0	3,171,626	311,878
<i>Total Fund Balances</i>	<u>942,058</u>	<u>1,737,327</u>	<u>3,171,626</u>	<u>311,878</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$942,276</u>	<u>\$5,119,056</u>	<u>\$3,218,337</u>	<u>\$311,878</u>

HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$189,643	\$63,477	\$169,437	\$6,671,411
362	0	0	1,096
0	0	0	232,741
0	0	0	3,109,218
<u>\$190,005</u>	<u>\$63,477</u>	<u>\$169,437</u>	<u>\$10,014,466</u>
\$0	\$0	\$0	\$42,076
0	0	0	91,991
0	0	0	134,067
0	0	0	2,925,164
0	0	0	369,427
0	0	0	3,294,591
190,005	63,477	169,437	3,102,304
0	0	0	3,483,504
<u>190,005</u>	<u>63,477</u>	<u>169,437</u>	<u>6,585,808</u>
<u>\$190,005</u>	<u>\$63,477</u>	<u>\$169,437</u>	<u>\$10,014,466</u>

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Projects Funds For the Year Ended December 31, 2020

	Computerization	Road and Bridge	Permanent Improvement	Water Construction
Revenues				
Property Taxes	\$0	\$3,094,269	\$0	\$0
Charges for Services	101,673	0	0	0
Intergovernmental	0	420,335	0	0
Interest	0	0	0	4,313
Other	130,204	7,664	10,780	0
<i>Total Revenues</i>	<u>231,877</u>	<u>3,522,268</u>	<u>10,780</u>	<u>4,313</u>
Expenditures				
General Government:				
Judicial	0	0	0	0
Public Works	0	2,329,845	117,851	0
Capital Outlay	40,882	87,138	46,711	0
<i>Total Expenditures</i>	<u>40,882</u>	<u>2,416,983</u>	<u>164,562</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	190,995	1,105,285	(153,782)	4,313
Other Financing Sources (Uses)				
Transfers In	0	0	2,200,000	0
<i>Net Change in Fund Balances</i>	190,995	1,105,285	2,046,218	4,313
<i>Fund Balances Beginning of Year</i>	<u>751,063</u>	<u>632,042</u>	<u>1,125,408</u>	<u>307,565</u>
<i>Fund Balances End of Year</i>	<u><u>\$942,058</u></u>	<u><u>\$1,737,327</u></u>	<u><u>\$3,171,626</u></u>	<u><u>\$311,878</u></u>

HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$3,094,269
0	0	0	101,673
91,550	41,407	0	553,292
2,153	0	0	6,466
5,275	3,155	0	157,078
98,978	44,562	0	3,912,778
0	0	12,207	12,207
77,310	0	0	2,525,006
0	0	0	174,731
77,310	0	12,207	2,711,944
21,668	44,562	(12,207)	1,200,834
0	0	0	2,200,000
21,668	44,562	(12,207)	3,400,834
168,337	18,915	181,644	3,184,974
\$190,005	\$63,477	\$169,437	\$6,585,808

Combining Statements – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trustee agreement or equivalent arrangement that has certain circumstances. The County's fiduciary funds are purely custodial funds that are used to report fiduciary activities that are not required to be reported in a trust fund.

Custodial Funds

Undivided Monies – To account for various taxes, special assessments and State undivided monies collected and disbursed for the benefit of other governments.

Fiscal Agent – To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate organizations. The more significant of these organizations include the district board of health, parks, the multi-County detention center, and the soil and water conservation district.

Miscellaneous Custodial – To account for various fines collected and distributed through the courts and for various other custodial funds for the benefits of others.

Geauga County, Ohio

Combining Statement of Fiduciary Net Position Custodial Funds For the Year Ended December 31, 2020

	Undivided Monies	Fiscal Agent	Miscellaneous Custodial	Totals
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,072,312	\$5,559,611	\$248,393	\$10,880,316
Cash and Cash Equivalents in Segregated Accounts	0	25,047	1,001,024	1,026,071
Intergovernmental Receivable	3,894,002	0	0	3,894,002
Property Taxes Receivable	222,418,539	0	0	222,418,539
Special Assessments Receivable	1,200,302	0	0	1,200,302
<i>Total Assets</i>	<u>\$232,585,155</u>	<u>\$5,584,658</u>	<u>\$1,249,417</u>	<u>\$239,419,230</u>
Liabilities				
Accounts Payable	0	1,350,508	147,080	1,497,588
Intergovernmental Payable	8,966,314	0	1,102,337	10,068,651
<i>Total Liabilities</i>	<u>8,966,314</u>	<u>1,350,508</u>	<u>1,249,417</u>	<u>11,566,239</u>
Deferred Inflows of Resources				
Property Taxes	<u>222,418,539</u>	<u>0</u>	<u>0</u>	<u>222,418,539</u>
Net Position				
Restricted for:				
Individuals, Organizations and Other Governments	<u>\$1,200,302</u>	<u>\$4,234,150</u>	<u>\$0</u>	<u>\$5,434,452</u>

Geauga County, Ohio

Combining Statement of Changes in Fiduciary Net Position Custodial Funds For the Year Ended December 31, 2020

	Undivided Monies	Fiscal Agent	Miscellaneous Custodial	Totals
Additions				
Intergovernmental	\$7,674,475	\$0	\$0	\$7,674,475
Amounts Received as Fiscal Agent	0	6,056,370	0	6,056,370
Licenses, Permits and Fees For Other Governments	0	0	267,100	267,100
Fines and Forfeitures for Other Governments	0	0	129,750	129,750
Other Amounts Collected for Distribution	0	0	2,103,769	2,103,769
Property Tax Collections for Other Governments	166,237,438	0	0	166,237,438
<i>Total Additions</i>	<u>173,911,913</u>	<u>6,056,370</u>	<u>2,500,619</u>	<u>182,468,902</u>
Deductions				
Distributions of State Funds to Other Governments	7,826,977	0	0	7,826,977
Property Tax Distributions to Other Governments	171,605,517	0	0	171,605,517
Distributions to Other Governments	0	0	509,352	509,352
Distributions to Others	0	0	1,991,267	1,991,267
Distributions as Fiscal Agent	0	6,235,018	0	6,235,018
<i>Total Deductions</i>	<u>179,432,494</u>	<u>6,235,018</u>	<u>2,500,619</u>	<u>188,168,131</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	(5,520,581)	(178,648)	0	(5,699,229)
<i>Net Position Beginning of Year</i>	<u>6,720,883</u>	<u>4,412,798</u>	<u>0</u>	<u>11,133,681</u>
<i>Net Position End of Year</i>	<u>\$1,200,302</u>	<u>\$4,234,150</u>	<u>\$0</u>	<u>\$5,434,452</u>

**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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,957,752	\$8,792,505	\$9,679,607	\$887,102
Sales Tax	14,000,000	14,250,000	16,765,032	2,515,032
Charges for Services	4,406,750	4,781,750	5,174,350	392,600
Licenses and Permits	10,000	10,000	12,463	2,463
Fines and Forfeitures	54,000	54,000	58,511	4,511
Intergovernmental	3,301,016	3,586,926	3,876,815	289,889
Interest	674,021	924,021	1,393,757	469,736
Rentals	100,000	100,000	69,457	(30,543)
Contributions/Donations	0	0	114	114
Other	605,367	805,367	1,425,674	620,307
Total Revenues	31,108,906	33,304,569	38,455,780	5,151,211
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	1,083,009	1,085,934	1,043,789	42,145
Materials and Supplies	8,000	7,500	4,368	3,132
Contract Services	760,600	760,600	655,560	105,040
Other	1,505,178	1,926,337	1,503,614	422,723
Capital Outlay	1,000	3,725	2,890	835
Auditor				
Personal Services	807,598	888,198	842,776	45,422
Materials and Supplies	10,000	14,750	12,517	2,233
Contract Services	45,500	53,390	41,538	11,852
Other	195,500	204,500	159,841	44,659
Capital Outlay	3,500	23,500	15,318	8,182

(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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Treasurer				
Personal Services	\$344,980	\$344,980	\$335,245	\$9,735
Materials and Supplies	1,000	1,000	704	296
Contract Services	35,000	35,000	26,000	9,000
Other	93,480	93,480	91,798	1,682
Prosecutor				
Personal Services	1,798,876	1,800,876	1,759,705	41,171
Materials and Supplies	20,000	24,873	19,197	5,676
Other	97,319	91,319	14,999	76,320
Budget Commission				
Materials and Supplies	0	250	225	25
Bureau of Inspection				
Contract Services	98,000	98,000	92,000	6,000
Planning Commission				
Personal Services	211,085	174,541	169,414	5,127
Materials and Supplies	4,500	4,500	1,702	2,798
Contract Services	0	36,544	36,544	0
Other	11,000	11,000	6,217	4,783
Automatic Data Processing Board				
Personal Services	851,810	876,310	816,438	59,872
Materials and Supplies	5,000	10,000	929	9,071
Contract Services	516,855	566,855	492,016	74,839
Other	200,000	265,000	233,861	31,139
Capital Outlay	6,500	26,500	17,767	8,733
Board of Elections				
Personal Services	904,604	1,033,913	901,797	132,116
Materials and Supplies	23,000	79,651	56,840	22,811
Contract Services	215,500	255,731	243,536	12,195
Other	33,575	29,575	20,043	9,532
Capital Outlay	0	1,210,000	0	1,210,000

(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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations				
Personal Services	\$1,151,581	\$1,131,580	\$1,119,663	\$11,917
Materials and Supplies	94,000	97,473	63,189	34,284
Contract Services	1,257,142	1,233,142	944,592	288,550
Other	165,020	246,825	179,884	66,941
Capital Outlay	0	10,000	5,437	4,563
Recorder				
Personal Services	340,520	340,520	329,514	11,006
Materials and Supplies	7,500	7,500	7,500	0
Other	6,680	6,680	6,000	680
Total General Government Legislative and Executive	12,914,412	15,112,052	12,274,967	2,837,085
General Government:				
Judicial				
Common Pleas Court				
Personal Services	1,135,954	1,138,522	1,097,888	40,634
Materials and Supplies	6,000	6,242	6,000	242
Contract Services	0	12,000	9,003	2,997
Other	24,000	23,658	12,703	10,955
Capital Outlay	0	18,500	18,500	0
Jury Commission				
Personal Services	11,347	11,347	165	11,182
Materials and Supplies	1,500	1,500	1,484	16
Other	200	200	51	149
Court of Appeals				
Other	85,000	85,000	74,771	10,229
Juvenile Court				
Personal Services	768,442	789,205	788,269	936
Materials and Supplies	0	8,000	8,000	0
Contract Services	87,500	71,981	70,033	1,948
Other	56,650	58,182	45,248	12,934
Capital Outlay	0	2,500	2,500	0

(continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court				
Personal Services	\$574,422	\$538,322	\$534,827	\$3,495
Materials and Supplies	8,000	8,000	7,885	115
Contract Services	77,500	64,500	62,563	1,937
Other	85,300	80,400	71,854	8,546
Adult Probation				
Personal Services	257,254	265,564	255,229	10,335
Materials and Supplies	1,500	1,500	1,500	0
Other	2,000	2,000	1,496	504
Juvenile Probation				
Personal Services	92,135	128,860	101,229	27,631
Other	4,000	4,000	2,500	1,500
Clerk of Courts				
Personal Services	657,407	680,567	668,616	11,951
Materials and Supplies	17,500	11,100	7,751	3,349
Contract Services	1,800	1,800	1,212	588
Other	12,100	8,240	7,747	493
Capital Outlay	1,300	900	0	900
Municipal Court				
Personal Services	145,755	145,755	119,914	25,841
Other	17,675	22,675	16,365	6,310
Public Defender				
Personal Services	745,841	745,841	702,692	43,149
Materials and Supplies	4,000	4,000	4,000	0
Contract Services	2,830	2,830	0	2,830
Other	29,846	29,846	23,833	6,013
Total General Government Judicial	<u>\$4,914,758</u>	<u>\$4,973,537</u>	<u>\$4,725,828</u>	<u>\$247,709</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety				
Coroner				
Personal Services	\$153,904	\$153,704	\$146,097	\$7,607
Materials and Supplies	800	800	0	800
Contract Services	92,000	92,000	62,601	29,399
Other	2,040	2,040	0	2,040
Lab and Morgue				
Materials and Supplies	2,500	2,500	2,000	500
Other	35,000	35,200	28,500	6,700
Capital Outlay	1,500	1,500	1,254	246
Sheriff				
Personal Services	11,363,408	11,828,852	9,895,621	1,933,231
Materials and Supplies	25,000	565,604	507,133	58,471
Contract Services	760,000	551,562	520,106	31,456
Other	148,326	125,204	120,941	4,263
Capital Outlay	166,900	486,216	483,014	3,202
Building Department				
Personal Services	549,454	539,455	466,857	72,598
Materials and Supplies	7,500	11,500	11,361	139
Contract Services	40,000	50,000	45,023	4,977
Other	18,600	14,600	11,600	3,000
Capital Outlay	0	4,700	0	4,700
Total Public Safety	13,366,932	14,465,437	12,302,108	2,163,329
Public Works				
Engineer				
Personal Services	164,625	159,875	150,271	9,604
Materials and Supplies	2,000	0	0	0
Other	2,500	0	0	0
Capital Outlay	0	9,250	2,126	7,124
Total Public Works	169,125	169,125	152,397	16,728
Health				
Other Agriculture Programs				
Grants	592,242	592,242	574,903	17,339
Other Health Programs				
Grants	120,000	120,000	60,510	59,490
Total Health	\$712,242	\$712,242	\$635,413	\$76,829

(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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services				
Veterans Services				
Personal Services	\$364,172	\$364,375	\$359,476	\$4,899
Other	281,500	281,297	82,563	198,734
Total Human Services	645,672	645,672	442,039	203,633
Total Expenditures	32,723,141	36,078,065	30,532,752	5,545,313
Excess of Revenues Over (Under) Expenditures	(1,614,235)	(2,773,496)	7,923,028	10,696,524
Other Financing Sources (Uses)				
Advances In	21,833	21,833	21,833	0
Transfers Out	(2,327,886)	(7,131,993)	(6,937,333)	194,660
Total Other Financing Sources (Uses)	(2,306,053)	(7,110,160)	(6,915,500)	194,660
Net Change in Fund Balance	(3,920,288)	(9,883,656)	1,007,528	10,891,184
Fund Balance at Beginning of Year	10,699,693	10,699,693	10,699,693	0
Unexpended Prior Year Encumbrances	542,051	542,051	542,051	0
Fund Balance at End of Year	\$7,321,456	\$1,358,088	\$12,249,272	\$10,891,184

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$11,501,794	\$11,602,185	\$11,927,690	\$325,505
Charges for Services	697,000	681,000	1,097,860	416,860
Intergovernmental	4,445,702	2,513,702	2,912,252	398,550
Interest	0	0	2,366	2,366
Contributions and Donations	40,000	50,000	3,068	(46,932)
Other	23,000	23,000	903,532	880,532
<i>Total Revenues</i>	<u>16,707,496</u>	<u>14,869,887</u>	<u>16,846,768</u>	<u>1,976,881</u>
Expenditures				
Current:				
Human Services				
Personal Services	6,135,850	6,135,850	5,214,469	921,381
Materials and Supplies	324,000	324,000	179,619	144,381
Contract Services	9,382,000	11,692,000	7,991,446	3,700,554
Other	760,400	450,399	308,232	142,167
Capital Outlay	96,000	96,001	72,613	23,388
<i>Total Expenditures</i>	<u>16,698,250</u>	<u>18,698,250</u>	<u>13,766,379</u>	<u>4,931,871</u>
<i>Net Change in Fund Balance</i>	9,246	(3,828,363)	3,080,389	6,908,752
Fund Balance Beginning of Year	9,499,514	9,499,514	9,499,514	0
Unexpended Prior Year Encumbrances	<u>138,522</u>	<u>138,522</u>	<u>138,522</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$9,647,282</u>	<u>\$5,809,673</u>	<u>\$12,718,425</u>	<u>\$6,908,752</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$600,000	\$600,000	\$35,706	(\$564,294)
Interest	4,000	4,000	3,231	(769)
Other	0	125	125	0
<i>Total Revenues</i>	<u>604,000</u>	<u>604,125</u>	<u>39,062</u>	<u>(565,063)</u>
Expenditures				
Current:				
Public Works				
Contract Services	14,854,000	15,559,000	14,070,682	1,488,318
Capital Outlay	600,000	600,000	208,585	391,415
<i>Total Expenditures</i>	<u>15,454,000</u>	<u>16,159,000</u>	<u>14,279,267</u>	<u>1,879,733</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(14,850,000)</u>	<u>(15,554,875)</u>	<u>(14,240,205)</u>	<u>1,314,670</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	10,000,000	10,000,000	9,625,000	(375,000)
Transfers In	155,000	4,875	2,602,668	2,597,793
<i>Total Other Financing Sources (Uses)</i>	<u>10,155,000</u>	<u>10,004,875</u>	<u>12,227,668</u>	<u>2,222,793</u>
<i>Net Change in Fund Balance</i>	<u>(4,695,000)</u>	<u>(5,550,000)</u>	<u>(2,012,537)</u>	<u>3,537,463</u>
Fund Balance Beginning of Year	11,754,234	11,754,234	11,754,234	0
Unexpended Prior Year Encumbrances	13,173	13,173	13,173	0
<i>Fund Balance End of Year</i>	<u>\$7,072,407</u>	<u>\$6,217,407</u>	<u>\$9,754,870</u>	<u>\$3,537,463</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$6,300,000	\$6,359,569	\$6,187,185	(\$172,384)
Interest	18,500	22,766	13,221	(9,545)
Tap-in Fees	500,000	500,000	234,654	(265,346)
Other	2,093,887	2,142,981	182,621	(1,960,360)
Intergovernmental	960,000	960,000	660,000	(300,000)
Special Assessments	630,000	630,000	516,617	(113,383)
<i>Total Revenues</i>	<u>10,502,387</u>	<u>10,615,316</u>	<u>7,794,298</u>	<u>(2,821,018)</u>
Expenses				
Personal Services	3,131,390	2,809,504	2,703,350	106,154
Materials and Supplies	435,400	549,400	470,995	78,405
Contractual Services	2,260,600	2,176,736	1,987,217	189,519
Other	338,367	362,950	280,423	82,527
Capital Outlay	7,155,422	4,648,923	4,606,086	42,837
Principal Retirement	1,542,000	1,312,000	1,304,398	7,602
Interest and Fiscal Charges	401,250	271,250	268,743	2,507
<i>Total Expenses</i>	<u>15,264,429</u>	<u>12,130,763</u>	<u>11,621,212</u>	<u>509,551</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Other Financing Sources</i>	<u>(4,762,042)</u>	<u>(1,515,447)</u>	<u>(3,826,914)</u>	<u>(2,311,467)</u>
Other Financing Sources				
Proceeds of OWDA Loans	8,086,067	8,086,067	2,960,991	(5,125,076)
Proceeds of OPWC Loans	824,789	824,789	824,789	0
Transfers In	2,182,000	1,376,750	68,437	(1,308,313)
<i>Total Other Financing Sources</i>	<u>11,092,856</u>	<u>10,287,606</u>	<u>3,854,217</u>	<u>(6,433,389)</u>
<i>Net Change in Fund Equity</i>	<u>6,330,814</u>	<u>8,772,159</u>	<u>27,303</u>	<u>(8,744,856)</u>
Fund Equity Beginning of Year	2,640,159	2,640,159	2,640,159	0
Unexpended Prior Year Encumbrances	<u>128,852</u>	<u>128,852</u>	<u>128,852</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$9,099,825</u>	<u>\$11,541,170</u>	<u>\$2,796,314</u>	<u>(\$8,744,856)</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,000,000	\$1,000,000	\$1,054,692	\$54,692
Tap-in Fees	50,000	50,000	4,753	(45,247)
Other	200,000	212,704	252,400	39,696
Total Revenues	1,250,000	1,262,704	1,311,845	49,141
Expenses				
Personal Services	254,216	264,216	251,492	12,724
Materials and Supplies	61,000	91,000	67,553	23,447
Contractual Services	721,000	1,081,000	855,349	225,651
Other	23,100	23,100	21,492	1,608
Capital Outlay	50,000	69,000	32,507	36,493
Total Expenses	1,109,316	1,528,316	1,228,393	299,923
Net Change in Fund Equity	140,684	(265,612)	83,452	349,064
Fund Equity Beginning of Year	1,304,740	1,304,740	1,304,740	0
Unexpended Prior Year Encumbrances	40,172	40,172	40,172	0
<i>Fund Equity End of Year</i>	<u>\$1,485,596</u>	<u>\$1,079,300</u>	<u>\$1,428,364</u>	<u>\$349,064</u>

Geauga County, Ohio

*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Storm Water
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$10,868	\$10,868	\$6,214	(\$4,654)
Expenses				
Personal Services	11,594	11,594	11,524	70
Materials and Supplies	200	200	0	200
Contractual Services	12,783	12,783	179	12,604
Other	4,696	4,696	0	4,696
<i>Total Expenses</i>	<u>29,273</u>	<u>29,273</u>	<u>11,703</u>	<u>17,570</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(18,405)	(18,405)	(5,489)	12,916
Transfers In	<u>14,982</u>	<u>14,982</u>	<u>15,517</u>	<u>535</u>
<i>Net Change in Fund Equity</i>	(3,423)	(3,423)	10,028	13,451
Fund Equity Beginning of Year	<u>139,890</u>	<u>139,890</u>	<u>139,890</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$136,467</u></u>	<u><u>\$136,467</u></u>	<u><u>\$149,918</u></u>	<u><u>\$13,451</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,850,000	\$1,850,000	\$1,496,106	(\$353,894)
Other	2,500	2,500	3,267	767
<i>Total Revenues</i>	<u>1,852,500</u>	<u>1,852,500</u>	<u>1,499,373</u>	<u>(353,127)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	1,095,130	1,095,130	1,051,790	43,340
Materials and Supplies	76,000	76,000	10,257	65,743
Contract Services	522,500	572,500	482,261	90,239
Other	97,000	97,000	23,463	73,537
Capital Outlay	58,200	83,200	31,200	52,000
<i>Total Expenditures</i>	<u>1,848,830</u>	<u>1,923,830</u>	<u>1,598,971</u>	<u>324,859</u>
<i>Net Change in Fund Balance</i>	3,670	(71,330)	(99,598)	(28,268)
Fund Balance Beginning of Year	1,650,972	1,650,972	1,650,972	0
Unexpended Prior Year Encumbrances	<u>39,457</u>	<u>39,457</u>	<u>39,457</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,694,099</u></u>	<u><u>\$1,619,099</u></u>	<u><u>\$1,590,831</u></u>	<u><u>(\$28,268)</u></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, 2020*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Prosecutor Delinquent Tax Collector
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$125,000	\$125,000	\$119,828	(\$5,172)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	199,615	199,615	174,322	25,293
Materials and Supplies	2,000	2,000	500	1,500
Other	6,000	6,000	1,300	4,700
<i>Total Expenditures</i>	207,615	207,615	176,122	31,493
<i>Net Change in Fund Balance</i>	(82,615)	(82,615)	(56,294)	26,321
Fund Balance Beginning of Year	415,924	415,924	415,924	0
<i>Fund Balance End of Year</i>	\$333,309	\$333,309	\$359,630	\$26,321

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$100,000	\$100,000	\$120,907	\$20,907
Other	0	0	2,383	2,383
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>123,290</u>	<u>23,290</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	120,901	120,901	107,151	13,750
Materials and Supplies	2,000	2,000	2,000	0
Other	32,000	32,000	29,974	2,026
<i>Total Expenditures</i>	<u>154,901</u>	<u>154,901</u>	<u>139,125</u>	<u>15,776</u>
<i>Net Change in Fund Balance</i>	(54,901)	(54,901)	(15,835)	39,066
Fund Balance Beginning of Year	298,496	298,496	298,496	0
Unexpended Prior Year Encumbrances	<u>2,166</u>	<u>2,166</u>	<u>2,166</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$245,761</u></u>	<u><u>\$245,761</u></u>	<u><u>\$284,827</u></u>	<u><u>\$39,066</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$0	\$0	\$300	300
Intergovernmental	27,800	27,800	24,861	(2,939)
Interest	5,000	5,000	21,296	16,296
Other	480,755	480,755	420,914	(59,841)
<i>Total Revenues</i>	<u>513,555</u>	<u>513,555</u>	<u>467,371</u>	<u>(46,184)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	252,018	147,768	147,050	718
Materials and Supplies	1,500	1,500	1,500	0
Contract Services	9,500	84,500	74,112	10,388
Other	35,500	45,496	34,782	10,714
Total Legislative and Executive	298,518	279,264	257,444	21,820
Economic Development and Assistance				
Other	400,000	400,000	331,000	69,000
<i>Total Expenditures</i>	<u>698,518</u>	<u>679,264</u>	<u>588,444</u>	<u>90,820</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(184,963)	(165,709)	(121,073)	44,636
Other Financing Sources (Uses)				
Transfers In	133,389	233,389	118,354	(115,035)
<i>Net Change in Fund Balance</i>	(51,574)	67,680	(2,719)	(70,399)
Fund Balance Beginning of Year	1,809,786	1,809,786	1,809,786	0
Unexpended Prior Year Encumbrances	257,140	257,140	257,140	0
<i>Fund Balance End of Year</i>	<u>\$2,015,352</u>	<u>\$2,134,606</u>	<u>\$2,064,207</u>	<u>(\$70,399)</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$300	\$300	\$801	\$501
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	300	300	801	501
Fund Balance Beginning of Year	85,352	85,352	85,352	0
<i>Fund Balance End of Year</i>	<u>\$85,652</u>	<u>\$85,652</u>	<u>\$86,153</u>	<u>\$501</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Election Security Block Grant
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$118,238	\$118,238	\$118,238	\$0
Interest	700	700	869	169
<i>Total Revenues</i>	118,938	118,938	119,107	169
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	168,700	168,700	168,695	5
<i>Net Change in Fund Balance</i>	(49,762)	(49,762)	(49,588)	174
Fund Balance Beginning of Year	50,000	50,000	50,000	0
<i>Fund Balance End of Year</i>	<u>\$238</u>	<u>\$238</u>	<u>\$412</u>	<u>\$174</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$315,000	\$315,000	\$254,627	(\$60,373)
Other	4,200	6,350	11,050	4,700
<i>Total Revenues</i>	<u>319,200</u>	<u>321,350</u>	<u>265,677</u>	<u>(55,673)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	270,961	273,327	249,121	24,206
Materials and Supplies	2,750	4,875	4,496	379
Contract Services	3,105	3,105	0	3,105
Other	11,380	11,380	5,720	5,660
<i>Total Expenditures</i>	<u>288,196</u>	<u>292,687</u>	<u>259,337</u>	<u>33,350</u>
<i>Net Change in Fund Balance</i>	31,004	28,663	6,340	(22,323)
Fund Balance Beginning of Year	35,778	35,778	35,778	0
Unexpended Prior Year Encumbrances	<u>3,251</u>	<u>3,251</u>	<u>3,251</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$70,033</u>	<u>\$67,692</u>	<u>\$45,369</u>	<u>(\$22,323)</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$62,402	\$62,402	\$61,161	(\$1,241)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	58,963	59,700	55,116	4,584
Materials and Supplies	0	727	0	727
Other	3,439	3,277	354	2,923
<i>Total Expenditures</i>	62,402	63,704	55,470	8,234
<i>Net Change in Fund Balance</i>	0	(1,302)	5,691	6,993
Fund Balance Beginning of Year	1,471	1,471	1,471	0
<i>Fund Balance End of Year</i>	\$1,471	\$169	\$7,162	\$6,993

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$256,799	\$319,325	\$281,714	(\$37,611)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	259,139	271,360	226,164	45,196
Materials and Supplies	7,337	7,837	5,474	2,363
Contract Services	66,230	66,330	66,330	0
Other	19,006	19,007	16,269	2,738
<i>Total Expenditures</i>	351,712	364,534	314,237	50,297
<i>Net Change in Fund Balance</i>	(94,913)	(45,209)	(32,523)	12,686
Fund Balance Beginning of Year	155,325	155,325	155,325	0
Unexpended Prior Year Encumbrances	14,075	14,075	14,075	0
<i>Fund Balance End of Year</i>	\$74,487	\$124,191	\$136,877	\$12,686

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$123,799	\$123,800	\$1
Other	29,225	29,225	39,671	10,446
<i>Total Revenues</i>	<u>29,225</u>	<u>153,024</u>	<u>163,471</u>	<u>10,447</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	232,160	236,660	231,760	4,900
Materials and Supplies	8,000	8,000	8,000	0
Contract Services	93,000	94,175	94,175	0
Other	0	152,330	145,332	6,998
Capital Outlay	35,000	50,535	47,326	3,209
<i>Total Expenditures</i>	<u>368,160</u>	<u>541,700</u>	<u>526,593</u>	<u>15,107</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(338,935)	(388,676)	(363,122)	25,554
Other Financing Sources (Uses)				
Transfers In	339,794	369,019	369,485	466
<i>Net Change in Fund Balance</i>	859	(19,657)	6,363	26,020
Fund Balance Beginning of Year	25,583	25,583	25,583	0
Unexpended Prior Year Encumbrances	2,905	2,905	2,905	0
<i>Fund Balance End of Year</i>	<u>\$29,347</u>	<u>\$8,831</u>	<u>\$34,851</u>	<u>\$26,020</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$6,500	\$6,500	\$4,081	(\$2,419)
Other	500	500	0	(500)
<i>Total Revenues</i>	7,000	7,000	4,081	(2,919)
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	6,000	6,000	4,627	1,373
<i>Net Change in Fund Balance</i>	1,000	1,000	(546)	(1,546)
Fund Balance Beginning of Year	1,185	1,185	1,185	0
<i>Fund Balance End of Year</i>	<u>\$2,185</u>	<u>\$2,185</u>	<u>\$639</u>	<u>(\$1,546)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Court Special Projects
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$18,000	\$18,000	\$11,165	(\$6,835)
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	2,000	2,000	50	1,950
Other	13,508	11,000	7,690	3,310
<i>Total Expenditures</i>	15,508	13,000	7,740	5,260
<i>Net Change in Fund Balance</i>	2,492	5,000	3,425	(1,575)
Fund Balance Beginning of Year	7,789	7,789	7,789	0
Unexpended Prior Year Encumbrances	2,282	2,282	2,282	0
<i>Fund Balance End of Year</i>	\$12,563	\$15,071	\$13,496	(\$1,575)

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$50,000	\$50,000	\$43,071	(\$6,929)
Other	0	0	10,716	10,716
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>53,787</u>	<u>3,787</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	0	23,750	19,614	4,136
Contract Services	27,399	23,800	5,000	18,800
Other	16,410	14,000	8,798	5,202
Capital Outlay	0	11,000	10,840	160
<i>Total Expenditures</i>	<u>43,809</u>	<u>72,550</u>	<u>44,252</u>	<u>28,298</u>
<i>Net Change in Fund Balance</i>	6,191	(22,550)	9,535	32,085
Fund Balance Beginning of Year	76,474	76,474	76,474	0
Unexpended Prior Year Encumbrances	<u>4,204</u>	<u>4,204</u>	<u>4,204</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$86,869</u></u>	<u><u>\$58,128</u></u>	<u><u>\$90,213</u></u>	<u><u>\$32,085</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Probate Court Conduct of Business
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$10,000	\$10,000	\$1,828	(\$8,172)
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	4,000	2,000	2,000	0
Other	4,654	4,000	2,000	2,000
<i>Total Expenditures</i>	8,654	6,000	4,000	2,000
<i>Net Change in Fund Balance</i>	1,346	4,000	(2,172)	(6,172)
Fund Balance Beginning of Year	14,188	14,188	14,188	0
Unexpended Prior Year Encumbrances	2,400	2,400	2,400	0
<i>Fund Balance End of Year</i>	\$17,934	\$20,588	\$14,416	(\$6,172)

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$0	\$0	\$200	\$200
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	200	200
Fund Balance Beginning of Year	1,094	1,094	1,094	0
<i>Fund Balance End of Year</i>	<u>\$1,094</u>	<u>\$1,094</u>	<u>\$1,294</u>	<u>\$200</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, 2020*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Fines and Forfeitures	\$0	\$0	\$50	\$50
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	50	50
Fund Balance Beginning of Year	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$500</u></u>	<u><u>\$500</u></u>	<u><u>\$550</u></u>	<u><u>\$50</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$80,000	\$80,000	\$68,820	(\$11,180)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	19,745	72,205	61,701	10,504
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	18,000	43,000	21,800	21,200
<i>Total Expenditures</i>	38,745	116,205	84,501	31,704
<i>Net Change in Fund Balance</i>	41,255	(36,205)	(15,681)	20,524
Fund Balance Beginning of Year	141,626	141,626	141,626	0
Unexpended Prior Year Encumbrances	1,100	1,100	1,100	0
<i>Fund Balance End of Year</i>	\$183,981	\$106,521	\$127,045	\$20,524

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Common Pleas Special Projects
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$15,000	\$15,000	\$18,475	\$3,475
Expenditures				
Current:				
General Government:				
Judicial				
Other	18,000	18,000	350	17,650
<i>Net Change in Fund Balance</i>	(3,000)	(3,000)	18,125	21,125
Fund Balance Beginning of Year	5,450	5,450	5,450	0
Unexpended Prior Year Encumbrances	2,000	2,000	2,000	0
<i>Fund Balance End of Year</i>	<u>\$4,450</u>	<u>\$4,450</u>	<u>\$25,575</u>	<u>\$21,125</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Probation Services
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$17,500	\$17,500	\$17,268	(\$232)
Other	0	0	100	100
<i>Total Revenues</i>	<u>17,500</u>	<u>17,500</u>	<u>17,368</u>	<u>(132)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	13,237	27,017	11,223	15,794
Materials and Supplies	9,130	4,625	0	4,625
Contract Services	2,000	2,000	0	2,000
Other	940	940	0	940
<i>Total Expenditures</i>	<u>25,307</u>	<u>34,582</u>	<u>11,223</u>	<u>23,359</u>
<i>Net Change in Fund Balance</i>	<u>(7,807)</u>	<u>(17,082)</u>	<u>6,145</u>	<u>23,227</u>
Fund Balance Beginning of Year	74,835	74,835	74,835	0
Unexpended Prior Year Encumbrances	4,505	4,505	4,505	0
<i>Fund Balance End of Year</i>	<u><u>\$71,533</u></u>	<u><u>\$62,258</u></u>	<u><u>\$85,485</u></u>	<u><u>\$23,227</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
911 Program
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$200,000	\$200,000	\$172,795	(\$27,205)
Expenditures				
Current:				
Public Safety				
Personal Services	708,078	740,878	732,791	8,087
Materials and Supplies	2,000	2,000	1,500	500
Contract Services	260,924	260,924	260,924	0
Other	25,000	25,000	22,500	2,500
<i>Total Expenditures</i>	<u>996,002</u>	<u>1,028,802</u>	<u>1,017,715</u>	<u>11,087</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(796,002)	(828,802)	(844,920)	(16,118)
Other Financing Sources (Uses)				
Transfers In	<u>797,000</u>	<u>797,000</u>	<u>947,000</u>	<u>150,000</u>
<i>Net Change in Fund Balance</i>	998	(31,802)	102,080	133,882
Fund Balance Beginning of Year	67,712	67,712	67,712	0
Unexpended Prior Year Encumbrances	<u>24,296</u>	<u>24,296</u>	<u>24,296</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$93,006</u>	<u>\$60,206</u>	<u>\$194,088</u>	<u>\$133,882</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, 2020*

	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	25,875	23,362	22,721	641
<i>Excess of Revenues Over (Under) Expenditures</i>	125	2,638	3,279	641
Other Financing Sources (Uses)				
Advances Out	0	(3,500)	(3,500)	0
<i>Net Change in Fund Balance</i>	125	(862)	(221)	641
Fund Balance Beginning of Year	862	862	862	0
<i>Fund Balance End of Year</i>	\$987	\$0	\$641	\$641

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Rentals	\$90,000	\$90,000	\$117,026	\$27,026
Other	0	0	3,654	3,654
<i>Total Revenues</i>	<u>90,000</u>	<u>90,000</u>	<u>120,680</u>	<u>30,680</u>
Expenditures				
Current:				
Public Safety				
Personal Services	71,154	76,429	73,097	3,332
Materials and Supplies	4,000	9,000	9,000	0
Contract Services	275,000	269,725	253,855	15,870
Other	44,000	50,000	50,000	0
<i>Total Expenditures</i>	<u>394,154</u>	<u>405,154</u>	<u>385,952</u>	<u>19,202</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(304,154)	(315,154)	(265,272)	49,882
Other Financing Sources (Uses)				
Transfers In	323,239	323,239	323,239	0
<i>Net Change in Fund Balance</i>	19,085	8,085	57,967	49,882
Fund Balance Beginning of Year	254,783	254,783	254,783	0
Unexpended Prior Year Encumbrances	16,217	16,217	16,217	0
<i>Fund Balance End of Year</i>	<u>\$290,085</u>	<u>\$279,085</u>	<u>\$328,967</u>	<u>\$49,882</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Motor Vehicle License Tax	\$1,810,000	\$1,810,000	\$1,807,230	(\$2,770)
Charges for Services	21,100	21,100	13,830	(7,270)
Fines and Forfeitures	57,500	57,500	36,964	(20,536)
Intergovernmental	4,995,000	6,195,000	6,293,216	98,216
Interest	12,000	12,000	20,988	8,988
Other	420,800	420,800	343,708	(77,092)
<i>Total Revenues</i>	<u>7,316,400</u>	<u>8,516,400</u>	<u>8,515,936</u>	<u>(464)</u>
Expenditures				
Current:				
Public Works				
Personal Services	4,502,617	4,786,317	4,590,475	195,842
Materials and Supplies	683,000	1,232,000	1,155,813	76,187
Contract Services	257,500	205,000	185,632	19,368
Other	2,218,283	2,439,572	1,954,778	484,794
Capital Outlay	410,000	1,357,500	1,173,310	184,190
<i>Total Expenditures</i>	<u>8,071,400</u>	<u>10,020,389</u>	<u>9,060,008</u>	<u>960,381</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(755,000)</u>	<u>(1,503,989)</u>	<u>(544,072)</u>	<u>959,917</u>
Other Financing Sources (Uses)				
Transfers In	800,000	80,330	80,330	0
Transfers Out	<u>(45,000)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>755,000</u>	<u>35,330</u>	<u>35,330</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>(1,468,659)</u>	<u>(508,742)</u>	<u>959,917</u>
Fund Balance Beginning of Year	1,468,661	1,468,661	1,468,661	0
Unexpended Prior Year Encumbrances	<u>32,340</u>	<u>32,340</u>	<u>32,340</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,501,001</u></u>	<u><u>\$32,342</u></u>	<u><u>\$992,259</u></u>	<u><u>\$959,917</u></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, 2020*

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

Geauga County, Ohio

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

Dog and Kennel

Budget Basis

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$18,800	\$18,800	\$9,872	(\$8,928)
Licenses and Permits	164,000	164,000	167,443	3,443
Fines and Forfeitures	24,500	24,500	13,951	(10,549)
Contributions and Donations	55,000	55,000	96,575	41,575
Other	1,200	1,200	0	(1,200)
<i>Total Revenues</i>	<u>263,500</u>	<u>263,500</u>	<u>287,841</u>	<u>24,341</u>
Expenditures				
Current:				
Health				
Personal Services	262,549	262,549	248,013	14,536
Materials and Supplies	34,000	36,000	18,676	17,324
Contract Services	27,700	37,700	24,784	12,916
Other	26,000	31,000	16,263	14,737
<i>Total Expenditures</i>	<u>350,249</u>	<u>367,249</u>	<u>307,736</u>	<u>59,513</u>
<i>Net Change in Fund Balance</i>	<u>(86,749)</u>	<u>(103,749)</u>	<u>(19,895)</u>	<u>83,854</u>
Fund Balance Beginning of Year	290,421	290,421	290,421	0
Unexpended Prior Year Encumbrances	<u>6,313</u>	<u>6,313</u>	<u>6,313</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$209,985</u></u>	<u><u>\$192,985</u></u>	<u><u>\$276,839</u></u>	<u><u>\$83,854</u></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, 2020*

	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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$1,355,787	\$3,287,316	\$3,370,253	\$82,937
Intergovernmental	1,929,193	3,382,606	3,468,331	85,725
Rentals	29,000	29,000	25,224	(3,776)
Gifts and Donations	0	0	50	50
Other	253,500	253,500	269,358	15,858
<i>Total Revenues</i>	<u>3,567,480</u>	<u>6,952,422</u>	<u>7,133,216</u>	<u>180,794</u>
Expenditures				
Current:				
Health				
Personal Services	516,461	451,261	425,629	25,632
Materials and Supplies	9,000	9,000	8,756	244
Contract Services	5,014,000	6,187,234	6,105,712	81,522
Other	73,500	270,500	205,871	64,629
Capital Outlay	222,500	26,500	12,866	13,634
<i>Total Expenditures</i>	<u>5,835,461</u>	<u>6,944,495</u>	<u>6,758,834</u>	<u>185,661</u>
<i>Net Change in Fund Balance</i>	<u>(2,267,981)</u>	<u>7,927</u>	<u>374,382</u>	<u>366,455</u>
Fund Balance Beginning of Year	3,388,369	3,388,369	3,388,369	0
Unexpended Prior Year Encumbrances	<u>128,018</u>	<u>128,018</u>	<u>128,018</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,248,406</u></u>	<u><u>\$3,524,314</u></u>	<u><u>\$3,890,769</u></u>	<u><u>\$366,455</u></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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,411,110	\$3,411,110	\$3,535,257	\$124,147
Intergovernmental	548,283	548,283	1,610,675	1,062,392
Contributions and Donations	10,700	10,700	8,500	(2,200)
Other	1,652,000	1,652,000	1,670,756	18,756
<i>Total Revenues</i>	<u>5,622,093</u>	<u>5,622,093</u>	<u>6,825,188</u>	<u>1,203,095</u>
Expenditures				
Current:				
Human Services				
Personal Services	41,964	40,837	40,674	163
Materials and Supplies	2,739	2,500	1,330	1,170
Contract Services	5,501,796	5,506,278	4,583,595	922,683
Other	133,000	152,500	126,321	26,179
<i>Total Expenditures</i>	<u>5,679,499</u>	<u>5,702,115</u>	<u>4,751,920</u>	<u>950,195</u>
<i>Net Change in Fund Balance</i>	<u>(57,406)</u>	<u>(80,022)</u>	<u>2,073,268</u>	<u>2,153,290</u>
Fund Balance Beginning of Year	4,381,088	4,381,088	4,381,088	0
Unexpended Prior Year Encumbrances	<u>320,076</u>	<u>320,076</u>	<u>320,076</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,643,758</u></u>	<u><u>\$4,621,142</u></u>	<u><u>\$6,774,432</u></u>	<u><u>\$2,153,290</u></u>

Geauga County, Ohio

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

Child Support Enforcement

Budget Basis

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$557,398	\$1,009,190	\$920,738	(\$88,452)
Other	481,792	30,000	6,036	(23,964)
<i>Total Revenues</i>	<u>1,039,190</u>	<u>1,039,190</u>	<u>926,774</u>	<u>(112,416)</u>
Expenditures				
Current:				
Human Services				
Personal Services	615,641	611,544	609,215	2,329
Materials and Supplies	1,800	1,000	35	965
Contract Services	341,037	359,032	321,589	37,443
Other	44,900	10,240	7,508	2,732
<i>Total Expenditures</i>	<u>1,003,378</u>	<u>981,816</u>	<u>938,347</u>	<u>43,469</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	35,812	57,374	(11,573)	(68,947)
Other Financing Sources (Uses)				
Transfers Out	(35,812)	(57,374)	(22,094)	35,280
<i>Net Change in Fund Balance</i>	0	0	(33,667)	(33,667)
Fund Balance Beginning of Year	808,279	808,279	808,279	0
Unexpended Prior Year Encumbrances	5,851	5,851	5,851	0
<i>Fund Balance End of Year</i>	<u>\$814,130</u>	<u>\$814,130</u>	<u>\$780,463</u>	<u>(\$33,667)</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$316,000	\$316,000	\$120,388	(\$195,612)
Intergovernmental	1,045,625	1,045,625	1,076,233	30,608
Other	25,119	25,119	28,261	3,142
<i>Total Revenues</i>	<u>1,386,744</u>	<u>1,386,744</u>	<u>1,224,882</u>	<u>(161,862)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,196,846	1,196,846	988,975	207,871
Materials and Supplies	166,000	146,000	132,384	13,616
Contract Services	31,925	30,625	30,124	501
Other	99,650	126,769	126,086	683
<i>Total Expenditures</i>	<u>1,494,421</u>	<u>1,500,240</u>	<u>1,277,569</u>	<u>222,671</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(107,677)</u>	<u>(113,496)</u>	<u>(52,687)</u>	<u>60,809</u>
Other Financing Sources (Uses)				
Advances Out	0	(18,333)	(18,333)	0
Transfers In	107,926	107,926	53,045	(54,881)
<i>Total Other Financing Sources (Uses)</i>	<u>107,926</u>	<u>89,593</u>	<u>34,712</u>	<u>(54,881)</u>
<i>Net Change in Fund Balance</i>	<u>249</u>	<u>(23,903)</u>	<u>(17,975)</u>	<u>5,928</u>
Fund Balance Beginning of Year	345,488	345,488	345,488	0
Unexpended Prior Year Encumbrances	3,792	3,792	3,792	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$349,529</u></u>	<u><u>\$325,377</u></u>	<u><u>\$331,305</u></u>	<u><u>\$5,928</u></u>

Geauga County, Ohio

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

Aging

Budget Basis

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,711,576	\$2,711,576	\$2,807,477	\$95,901
Intergovernmental	613,195	613,195	542,367	(70,828)
Contributions and Donations	88,700	88,700	46,617	(42,083)
Other	205,000	225,000	134,246	(90,754)
<i>Total Revenues</i>	<u>3,618,471</u>	<u>3,638,471</u>	<u>3,530,707</u>	<u>(107,764)</u>
Expenditures				
Current:				
Human Services				
Personal Services	2,545,697	2,535,697	2,241,371	294,326
Materials and Supplies	62,000	66,500	38,025	28,475
Contract Services	1,227,651	1,208,651	889,795	318,856
Other	649,270	673,770	411,388	262,382
Capital Outlay	68,400	68,400	14,706	53,694
<i>Total Expenditures</i>	<u>4,553,018</u>	<u>4,553,018</u>	<u>3,595,285</u>	<u>957,733</u>
<i>Net Change in Fund Balance</i>	<u>(934,547)</u>	<u>(914,547)</u>	<u>(64,578)</u>	<u>849,969</u>
Fund Balance Beginning of Year	1,908,662	1,908,662	1,908,662	0
Unexpended Prior Year Encumbrances	<u>42,464</u>	<u>42,464</u>	<u>42,464</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,016,579</u></u>	<u><u>\$1,036,579</u></u>	<u><u>\$1,886,548</u></u>	<u><u>\$849,969</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Current:				
Human Services				
Materials and Supplies	1,500	1,500	0	1,500
Contract Services	5,000	5,000	0	5,000
Other	17,500	17,500	0	17,500
<i>Total Expenditures</i>	<u>24,000</u>	<u>24,000</u>	<u>0</u>	<u>24,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,000)	(24,000)	0	24,000
Other Financing Sources (Uses)				
Transfers In	10,000	10,000	0	(10,000)
<i>Net Change in Fund Balance</i>	(14,000)	(14,000)	0	14,000
Fund Balance Beginning of Year	<u>16,122</u>	<u>16,122</u>	<u>16,122</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,122</u>	<u>\$2,122</u>	<u>\$16,122</u>	<u>\$14,000</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$2,981,000	\$2,981,000	\$2,415,271	(\$565,729)
Contributions and Donations	9,000	9,000	400	(8,600)
Other	298,665	298,665	196,603	(102,062)
<i>Total Revenues</i>	<u>3,288,665</u>	<u>3,288,665</u>	<u>2,612,274</u>	<u>(676,391)</u>
Expenditures				
Current:				
Human Services				
Personal Services	2,548,203	2,378,259	2,378,259	0
Materials and Supplies	88,800	90,800	73,004	17,796
Contract Services	620,721	760,721	752,244	8,477
Other	605,433	634,592	454,089	180,503
Capital Outlay	23,000	21,785	21,785	0
<i>Total Expenditures</i>	<u>3,886,157</u>	<u>3,886,157</u>	<u>3,679,381</u>	<u>206,776</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(597,492)	(597,492)	(1,067,107)	(469,615)
Other Financing Sources (Uses)				
Transfers In	597,492	597,492	111,291	(486,201)
<i>Net Change in Fund Balance</i>	0	0	(955,816)	(955,816)
Fund Balance Beginning of Year	952,129	952,129	952,129	0
Unexpended Prior Year Encumbrances	129,530	129,530	129,530	0
<i>Fund Balance End of Year</i>	<u>\$1,081,659</u>	<u>\$1,081,659</u>	<u>\$125,843</u>	<u>(\$955,816)</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, 2020*

	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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$100,000	\$100,000	\$93,479	(\$6,521)
Expenditures				
Current:				
Public Works				
Other	100,000	748,147	508,855	239,292
<i>Net Change in Fund Balance</i>	0	(648,147)	(415,376)	232,771
Fund Balance Beginning of Year	648,147	648,147	648,147	0
<i>Fund Balance End of Year</i>	<u>\$648,147</u>	<u>\$0</u>	<u>\$232,771</u>	<u>\$232,771</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$125,000	\$125,000	\$100,760	(\$24,240)
Other	500	500	10	(490)
<i>Total Revenues</i>	<u>125,500</u>	<u>125,500</u>	<u>100,770</u>	<u>(24,730)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	60,867	63,941	61,494	2,447
Contract Services	62,000	76,000	50,643	25,357
Other	2,400	2,400	0	2,400
<i>Total Expenditures</i>	<u>125,267</u>	<u>142,341</u>	<u>112,137</u>	<u>30,204</u>
<i>Net Change in Fund Balance</i>	233	(16,841)	(11,367)	5,474
Fund Balance Beginning of Year	33,429	33,429	33,429	0
Unexpended Prior Year Encumbrances	<u>381</u>	<u>381</u>	<u>381</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$34,043</u>	<u>\$16,969</u>	<u>\$22,443</u>	<u>\$5,474</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	835	835	835	0
<i>Fund Balance End of Year</i>	<u>\$835</u>	<u>\$835</u>	<u>\$835</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, 2020*

	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	62,908	62,908	62,908	0
<i>Fund Balance End of Year</i>	<u>\$62,908</u>	<u>\$62,908</u>	<u>\$62,908</u>	<u>\$0</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Targeted Community Alternatives to Prison Grant
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$127,810	\$127,810	\$142,012	\$14,202
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	0	14,427	4,522	9,905
Materials and Supplies	6,133	10,000	3,561	6,439
Contract Services	86,000	103,752	90,714	13,038
Other	13,000	18,035	10,493	7,542
Capital Outlay	1,529	15,000	15,000	0
<i>Total Expenditures</i>	106,662	161,214	124,290	36,924
<i>Net Change in Fund Balance</i>	21,148	(33,404)	17,722	51,126
Fund Balance Beginning of Year	86,955	86,955	86,955	0
Unexpended Prior Year Encumbrances	941	941	941	0
<i>Fund Balance End of Year</i>	\$109,044	\$54,492	\$105,618	\$51,126

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Local Coronavirus Relief
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$4,621,407	\$4,621,407	\$4,621,407	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Contract Services	30,817	30,817	30,817	0
Capital Outlay	11,036	11,036	11,036	0
Auditor				
Personal Services	5,347	5,347	5,347	0
Materials and Supplies	14,112	14,112	14,112	0
Contract Services	166,225	166,225	166,225	0
Other	13,475	13,475	13,475	0
Capital Outlay	120,802	120,802	120,802	0
Treasurer				
Contract Services	24,710	24,710	24,710	0
Capital Outlay	4,692	4,692	4,692	0
Prosecutor				
Materials and Supplies	5,160	5,160	5,160	0
Contract Services	41,350	41,350	41,350	0
Capital Outlay	29,137	29,137	29,137	0
Automatic Data Processing Board				
Contract Services	43,912	43,912	43,912	0
Other	800	800	800	0
Capital Outlay	25,756	25,756	25,756	0

(continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Local Coronavirus Relief (continued)
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations				
Materials and Supplies	\$37,770	\$37,770	\$37,770	\$0
Other	19,801	19,801	19,801	0
Capital Outlay	40,082	40,082	40,082	0
Recorder				
Other	267	267	267	0
Capital Outlay	48,568	48,568	48,568	0
Real Estate Assessment				
Materials and Supplies	214	214	214	0
Capital Outlay	5,021	5,021	5,021	0
Total General Government Legislative and Executive	689,054	689,054	689,054	0
General Government:				
Judicial				
Common Pleas Court				
Other	7,654	7,654	7,654	0
Capital Outlay	61,467	61,467	61,467	0
Clerk of Courts				
Materials and Supplies	2,516	2,516	2,516	0
Capital Outlay	900	900	900	0
Public Defender				
Other	363	363	363	0
Capital Outlay	2,857	2,857	2,857	0
Certificate of Title				
Materials and Supplies	212	212	212	0
Total General Government Judicial	\$75,969	\$75,969	\$75,969	\$0

(continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Local Coronavirus Relief (continued)
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety				
Coroner				
Materials and Supplies	\$191	\$191	\$191	\$0
Capital Outlay	908	908	908	0
Sheriff				
Personal Services	1,578,362	1,578,362	1,578,362	0
Materials and Supplies	50,304	50,304	50,304	0
Contract Services	47,121	47,121	47,121	0
Capital Outlay	191,404	191,404	191,404	0
Building Department				
Materials and Supplies	139	139	139	0
Contract Services	320	320	320	0
Capital Outlay	59,424	59,424	59,424	0
Total Public Safety	1,928,173	1,928,173	1,928,173	0
Public Works				
Engineer				
Materials and Supplies	7,466	7,466	7,466	0
Contract Services	1,059,598	1,059,598	1,059,598	0
Other	4,353	4,353	4,353	0
Capital Outlay	279,252	279,252	279,252	0
Water Resources				
Materials and Supplies	19,176	19,176	19,176	0
Other	206	206	206	0
Capital Outlay	33,815	33,815	33,815	0
Total Public Works	1,403,866	1,403,866	1,403,866	0
Health				
Dog Warden				
Capital Outlay	8,378	8,378	8,378	0

(continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Local Coronavirus Relief (continued)
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services				
Developmental Disabilities				
Contract Services	\$40,855	\$40,855	\$40,855	\$0
Capital Outlay	11,539	11,539	11,539	0
Transportation Administration				
Material and Supplies	6,352	6,352	6,352	0
Contract Services	13,199	13,199	13,199	0
Capital Outlay	131,032	131,032	131,032	0
Aging				
Material and Supplies	31,451	31,451	31,451	0
Other	12,822	12,822	12,822	0
Capital Outlay	92,648	92,648	92,648	0
Total Human Services	339,898	339,898	339,898	0
Intergovernmental				
Human Services				
Geauga County Agriculture Society	156,646	156,646	156,646	0
Public Safety				
Emergency Management Agency	19,423	19,423	19,423	0
Total Intergovernmental	176,069	176,069	176,069	0
<i>Total Expenditures</i>	<u>4,621,407</u>	<u>4,621,407</u>	<u>4,621,407</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Hotel/Motel Excise Tax
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$65,000	\$47,000	\$50,485	\$3,485
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Other	72,000	52,000	49,086	2,914
<i>Net Change in Fund Balance</i>	(7,000)	(5,000)	1,399	6,399
Fund Balance Beginning of Year	7,822	7,822	7,822	0
<i>Fund Balance End of Year</i>	<u>\$822</u>	<u>\$2,822</u>	<u>\$9,221</u>	<u>\$6,399</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
DARE Grant
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$37,460	\$37,460	\$27,223	(\$10,237)
Other	20,000	20,000	15,311	(4,689)
<i>Total Revenues</i>	57,460	57,460	42,534	(14,926)
Expenditures				
Current:				
Public Safety				
Personal Services	44,742	114,298	79,191	35,107
<i>Net Change in Fund Balance</i>	12,718	(56,838)	(36,657)	20,181
Fund Balance Beginning of Year	175,345	175,345	175,345	0
<i>Fund Balance End of Year</i>	<u>\$188,063</u>	<u>\$118,507</u>	<u>\$138,688</u>	<u>\$20,181</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Violence Prevention
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$201,370	\$201,370	\$203,472	\$2,102
Other	17,000	17,000	13,912	(3,088)
<i>Total Revenues</i>	<u>218,370</u>	<u>218,370</u>	<u>217,384</u>	<u>(986)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	240,457	263,357	258,036	5,321
Materials and Supplies	4,000	4,000	282	3,718
Other	26,860	26,460	19,208	7,252
<i>Total Expenditures</i>	<u>271,317</u>	<u>293,817</u>	<u>277,526</u>	<u>16,291</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(52,947)	(75,447)	(60,142)	15,305
Other Financing Sources (Uses)				
Transfers In	53,804	53,804	57,073	3,269
<i>Net Change in Fund Balance</i>	857	(21,643)	(3,069)	18,574
Fund Balance Beginning of Year	135,562	135,562	135,562	0
Unexpended Prior Year Encumbrances	948	948	948	0
<i>Fund Balance End of Year</i>	<u>\$137,367</u>	<u>\$114,867</u>	<u>\$133,441</u>	<u>\$18,574</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$10,000	\$10,000	\$10,774	\$774
Expenditures				
Current:				
Public Safety				
Contract Services	10,000	10,000	10,000	0
<i>Net Change in Fund Balance</i>	0	0	774	774
Fund Balance Beginning of Year	3,248	3,248	3,248	0
Unexpended Prior Year Encumbrances	339	339	339	0
<i>Fund Balance End of Year</i>	<u>\$3,587</u>	<u>\$3,587</u>	<u>\$4,361</u>	<u>\$774</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Education and Enforcement
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$2,700	\$2,700	\$2,260	(\$440)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	500	500	0	500
Contractual Services	2,000	2,000	0	2,000
Other	130	130	0	130
<i>Total Expenditures</i>	2,630	2,630	0	2,630
<i>Net Change in Fund Balance</i>	70	70	2,260	2,190
Fund Balance Beginning of Year	22,942	22,942	22,942	0
<i>Fund Balance End of Year</i>	\$23,012	\$23,012	\$25,202	\$2,190

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, 2020*

	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	10,800	10,800	10,800	0
<i>Fund Balance End of Year</i>	<u>\$10,800</u>	<u>\$10,800</u>	<u>\$10,800</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$700	\$700	\$1,474	\$774
Other	200	200	0	(200)
<i>Total Revenues</i>	900	900	1,474	574
Expenditures				
Current:				
Public Safety				
Contract Services	1,000	2,183	1,183	1,000
<i>Net Change in Fund Balance</i>	(100)	(1,283)	291	1,574
Fund Balance Beginning of Year	9,021	9,021	9,021	0
<i>Fund Balance End of Year</i>	<u>\$8,921</u>	<u>\$7,738</u>	<u>\$9,312</u>	<u>\$1,574</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$200,000	\$200,000	\$182,245	(\$17,755)
Expenditures				
Current:				
Public Safety				
Personal Services	43,170	43,305	32,725	10,580
Materials and Supplies	75,000	125,000	101,634	23,366
Contact Services	89,824	80,000	67,320	12,680
Capital Outlay	4,743	40,000	39,990	10
<i>Total Expenditures</i>	212,737	288,305	241,669	46,636
<i>Net Change in Fund Balance</i>	(12,737)	(88,305)	(59,424)	28,881
Fund Balance Beginning of Year	270,815	270,815	270,815	0
Unexpended Prior Year Encumbrances	17,420	17,420	17,420	0
<i>Fund Balance End of Year</i>	\$275,498	\$199,930	\$228,811	\$28,881

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$2,000	\$2,000	\$3,389	\$1,389
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	2,000	2,000	3,389	1,389
Fund Balance Beginning of Year	40,296	40,296	40,296	0
<i>Fund Balance End of Year</i>	<u>\$42,296</u>	<u>\$42,296</u>	<u>\$43,685</u>	<u>\$1,389</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$1,000	\$1,000	\$1,270	\$270
Expenditures				
Current:				
Public Safety				
Other	7,700	9,700	9,150	550
<i>Net Change in Fund Balance</i>	(6,700)	(8,700)	(7,880)	820
Fund Balance Beginning of Year	26,153	26,153	26,153	0
Unexpended Prior Year Encumbrances	2,852	2,852	2,852	0
<i>Fund Balance End of Year</i>	<u>\$22,305</u>	<u>\$20,305</u>	<u>\$21,125</u>	<u>\$820</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$27,535	\$27,535	\$28,779	\$1,244
Expenditures				
Current:				
Public Safety				
Personal Services	27,345	24,705	24,422	283
Materials and Supplies	125	1,297	1,285	12
Other	33	1,533	1,533	0
<i>Total Expenditures</i>	27,503	27,535	27,240	295
<i>Net Change in Fund Balance</i>	32	0	1,539	1,539
Fund Balance Beginning of Year	554	554	554	0
<i>Fund Balance End of Year</i>	\$586	\$554	\$2,093	\$1,539

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$38,000	\$38,000	\$32,468	(\$5,532)
Expenditures				
Current:				
Public Safety				
Capital Outlay	51,950	25,975	25,975	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,950)	12,025	6,493	(5,532)
Other Financing Sources (Uses):				
Transfers In	10,000	10,000	12,988	2,988
<i>Net Change in Fund Balance</i>	(3,950)	22,025	19,481	(2,544)
Fund Balance Beginning of Year	17,095	17,095	17,095	0
<i>Fund Balance End of Year</i>	<u>\$13,145</u>	<u>\$39,120</u>	<u>\$36,576</u>	<u>(\$2,544)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Law Enforcement Assistance
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$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	805	805	805	0
Unexpended Prior Year Encumbrances	447	447	447	0
<i>Fund Balance End of Year</i>	<u>\$1,252</u>	<u>\$1,252</u>	<u>\$1,252</u>	<u>\$0</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$205,000	\$205,000	\$146,784	(\$58,216)
Expenditures				
Current:				
Public Safety				
Personal Services	131,263	116,263	82,919	33,344
Materials and Supplies	10,000	10,000	9,839	161
Contractual Services	40,000	65,000	64,889	111
Other	20,000	20,000	19,744	256
<i>Total Expenditures</i>	201,263	211,263	177,391	33,872
<i>Net Change in Fund Balance</i>	3,737	(6,263)	(30,607)	(24,344)
Fund Balance Beginning of Year	74,676	74,676	74,676	0
Unexpended Prior Year Expenditures	10,491	10,491	10,491	0
<i>Fund Balance End of Year</i>	\$88,904	\$78,904	\$54,560	(\$24,344)

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, 2020*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Federal Grant Drug Court
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$275,000	\$275,000	\$215,555	(\$59,445)
Expenditures				
Current:				
Public Safety				
Personal Services	61,960	61,960	60,963	997
Materials and Supplies	25,000	25,000	3,020	21,980
Contract Services	52,769	52,769	27,035	25,734
Other	62,231	62,231	18,644	43,587
<i>Total Expenditures</i>	201,960	201,960	109,662	92,298
<i>Net Change in Fund Balance</i>	73,040	73,040	105,893	32,853
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$73,040	\$73,040	\$105,893	\$32,853

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Common Pleas Interlock & Alcohol
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$0	\$0	\$96	\$96
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	96	96
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$96</u>	<u>\$96</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$286,000	\$358,591	\$363,277	\$4,686
Other	24,000	26,031	26,031	0
<i>Total Revenues</i>	310,000	384,622	389,308	4,686
Expenditures				
Current:				
Human Services				
Contract Services	310,000	380,085	380,082	3
<i>Net Change in Fund Balance</i>	0	4,537	9,226	4,689
Fund Balance Beginning of Year	685	685	685	0
Unexpended Prior Year Encumbrances	1	1	1	0
<i>Fund Balance End of Year</i>	\$686	\$5,223	\$9,912	\$4,689

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$46,000	\$46,000	\$66,491	\$20,491
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contract Services	69,500	69,500	45,000	24,500
Other	11,975	10,500	8,027	2,473
<i>Total Expenditures</i>	81,475	80,000	53,027	26,973
<i>Net Change in Fund Balance</i>	(35,475)	(34,000)	13,464	47,464
Fund Balance Beginning of Year	187,536	187,536	187,536	0
Unexpended Prior Year Encumbrances	5,733	5,733	5,733	0
<i>Fund Balance End of Year</i>	\$157,794	\$159,269	\$206,733	\$47,464

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$500,000	\$500,000	\$514,057	\$14,057
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	500,923	491,823	472,860	18,963
Materials and Supplies	15,000	24,100	15,366	8,734
Other	10,500	10,500	922	9,578
<i>Total Expenditures</i>	526,423	526,423	489,148	37,275
<i>Net Change in Fund Balance</i>	(26,423)	(26,423)	24,909	51,332
Fund Balance Beginning of Year	1,276,089	1,276,089	1,276,089	0
Unexpended Prior Year Encumbrances	254	254	254	0
<i>Fund Balance End of Year</i>	\$1,249,920	\$1,249,920	\$1,301,252	\$51,332

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$80,000	\$80,000	\$0	(\$80,000)
Other	0	0	1,138	1,138
<i>Total Revenues</i>	80,000	80,000	1,138	(78,862)
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	80,000	80,000	1,138	(78,862)
Fund Balance Beginning of Year	573,631	573,631	573,631	0
<i>Fund Balance End of Year</i>	<u>\$653,631</u>	<u>\$653,631</u>	<u>\$574,769</u>	<u>(\$78,862)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special Assessments	\$186,214	\$186,214	\$144,111	(\$42,103)
Expenditures				
General Government	700	700	274	426
Debt Service:				
Bond Retirement				
Principal Retirement	21,160	22,610	22,590	20
Interest and Fiscal Charges	21,645	21,645	18,602	3,043
General Obligation Bonds and Local Government Loan				
Principal Retirement	45,000	45,000	45,000	0
Interest and Fiscal Charges	0	688	688	0
Mortgage Revenue Bond				
Interest and Fiscal Charges	2,200	0	0	0
Issuance Costs	0	0	184,572	(184,572)
<i>Total Expenditures</i>	<u>90,705</u>	<u>90,643</u>	<u>271,726</u>	<u>(181,083)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>95,509</u>	<u>95,571</u>	<u>(127,615)</u>	<u>(223,186)</u>
Other Financing Sources (Uses)				
Premium on General Obligation Notes Issued	0	0	320,317	320,317
Transfers In	50,986	51,986	45,000	(6,986)
<i>Total Other Financing Sources (Uses)</i>	<u>50,986</u>	<u>51,986</u>	<u>365,317</u>	<u>313,331</u>
<i>Net Change in Fund Balance</i>	<u>146,495</u>	<u>147,557</u>	<u>237,702</u>	<u>90,145</u>
Fund Balance Beginning of Year	<u>1,284,305</u>	<u>1,284,305</u>	<u>1,284,305</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,430,800</u></u>	<u><u>\$1,431,862</u></u>	<u><u>\$1,522,007</u></u>	<u><u>\$90,145</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Computerization
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$129,000	\$129,000	\$110,090	(\$18,910)
Other	0	0	130,204	130,204
<i>Total Revenues</i>	<u>129,000</u>	<u>129,000</u>	<u>240,294</u>	<u>111,294</u>
Expenditures				
Current:				
General Government:				
Judicial				
Other	20,000	28,000	48,216	(20,216)
Capital Outlay	79,700	79,700	38,505	41,195
<i>Total Expenditures</i>	<u>99,700</u>	<u>107,700</u>	<u>86,721</u>	<u>20,979</u>
<i>Net Change in Fund Balance</i>	29,300	21,300	153,573	132,273
Fund Balance Beginning of Year	688,123	688,123	688,123	0
Unexpended Prior Year Encumbrances	50,350	50,350	50,350	0
<i>Fund Balance End of Year</i>	<u>\$767,773</u>	<u>\$759,773</u>	<u>\$892,046</u>	<u>\$132,273</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,956,895	\$2,995,514	\$3,097,019	\$101,505
Intergovernmental	395,594	400,760	372,967	(27,793)
Other	0	0	7,664	7,664
<i>Total Revenues</i>	<u>3,352,489</u>	<u>3,396,274</u>	<u>3,477,650</u>	<u>81,376</u>
Expenditures				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	94,610	5,390
Capital Outlay	2,302,489	3,709,410	2,389,123	1,320,287
Other	150,000	150,000	59,045	90,955
<i>Total Expenditures</i>	<u>2,552,489</u>	<u>3,959,410</u>	<u>2,542,778</u>	<u>1,416,632</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	800,000	(563,136)	934,872	1,498,008
Other Financing Sources (Uses)				
Transfers Out	<u>(800,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(563,136)	934,872	1,498,008
Fund Balance Beginning of Year	<u>563,136</u>	<u>563,136</u>	<u>563,136</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$563,136</u></u>	<u><u>\$0</u></u>	<u><u>\$1,498,008</u></u>	<u><u>\$1,498,008</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Permanent Improvement
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$25,000	\$25,000	\$10,780	(\$14,220)
Expenditures				
Current:				
Public Works				
Contract Services	16,000	116,000	59,982	56,018
Other	10,000	10,000	10,000	0
Capital Outlay	200,000	241,190	150,475	90,715
<i>Total Expenditures</i>	226,000	367,190	220,457	146,733
<i>Excess of Revenues Over (Under) Expenditures</i>	(201,000)	(342,190)	(209,677)	132,513
Other Financing Sources (Uses)				
Transfers In	270,000	270,000	2,200,000	1,930,000
<i>Net Change in Fund Balance</i>	69,000	(72,190)	1,990,323	2,062,513
Fund Balance Beginning of Year	1,084,219	1,084,219	1,084,219	0
Unexpended Prior Year Encumbrances	41,190	41,190	41,190	0
<i>Fund Balance End of Year</i>	\$1,194,409	\$1,053,219	\$3,115,732	\$2,062,513

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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$0	\$0	\$2,882	\$2,882
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	2,882	2,882
Fund Balance Beginning of Year	307,076	307,076	307,076	0
<i>Fund Balance End of Year</i>	<u>\$307,076</u>	<u>\$307,076</u>	<u>\$309,958</u>	<u>\$2,882</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$115,000	\$115,000	\$91,550	(\$23,450)
Interest	140	140	1,438	1,298
Other	10,000	10,000	5,275	(4,725)
<i>Total Revenues</i>	125,140	125,140	98,263	(26,877)
Expenditures				
Current:				
Public Works				
Contract Services	116,332	118,000	79,109	38,891
<i>Excess of Revenues Over (Under) Expenditures</i>	8,808	7,140	19,154	12,014
Other Financing Sources (Uses)				
Transfers Out	(2,508)	(2,508)	0	2,508
<i>Net Change in Fund Balance</i>	6,300	4,632	19,154	14,522
Fund Balance Beginning of Year	166,772	166,772	166,772	0
Unexpended Prior Year Encumbrances	1,332	1,332	1,332	0
<i>Fund Balance End of Year</i>	<u>\$174,404</u>	<u>\$172,736</u>	<u>\$187,258</u>	<u>\$14,522</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Transportation Capital Grant
Budget Basis
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$0	\$41,407	\$41,407
Other	13,000	13,000	3,155	(9,845)
<i>Total Revenues</i>	13,000	13,000	44,562	31,562
Expenditures				
Current:				
Human Services				
Capital Outlay	44,500	44,500	0	44,500
<i>Excess of Revenues Over (Under) Expenditures</i>	(31,500)	(31,500)	44,562	76,062
Other Financing Sources (Uses)				
Transfers In	13,000	13,000	0	(13,000)
<i>Net Change in Fund Balance</i>	(18,500)	(18,500)	44,562	63,062
Fund Balance Beginning of Year	18,915	18,915	18,915	0
<i>Fund Balance End of Year</i>	<u>\$415</u>	<u>\$415</u>	<u>\$63,477</u>	<u>\$63,062</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, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	112,517	94,517	12,207	82,310
<i>Net Change in Fund Balance</i>	(112,517)	(94,517)	(12,207)	82,310
Fund Balance Beginning of Year	180,221	180,221	180,221	0
Unexpended Prior Year Encumbrances	1,423	1,423	1,423	0
<i>Fund Balance End of Year</i>	<u>\$69,127</u>	<u>\$87,127</u>	<u>\$169,437</u>	<u>\$82,310</u>

Statistical Section

Statistical Section

This part of the Geauga County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Contents	Pages(s)
Financial Trends	S-2 – S-11
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	S-12 – S-29
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
Debt Capacity	S-30 – S-39
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S-40 – S-43
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	S-44 – S-53
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-54 – S-57
These schedules contain various data specific to the County that helps the reader understand additional aspects of the makeup and history of the activities of the County.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

Geauga County, Ohio

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

	2020	2019	2018	2017
Governmental Activities				
Net Investment in Capital Assets	\$174,813,449	\$176,370,458	\$178,448,773	\$176,175,511
Restricted for:				
Capital Projects	953,475	2,380,136	2,172,071	1,926,671
Debt Service	1,192,285	1,388,176	1,362,977	1,330,640
911 Program	188,274	10,458	354,791	30,629
Mental Health	5,385,124	5,535,231	4,001,834	3,653,845
Children's Services	8,162,278	5,486,184	4,230,249	3,367,584
Public Assistance	133,723	1,198,531	1,003,957	667,093
Developmental Disabilities	15,704,185	10,712,958	10,316,232	8,001,127
Aging	2,694,956	2,123,379	2,487,462	2,532,325
Community Development Programs	3,907,168	3,698,608	3,565,514	3,418,857
Real Estate Assessment	1,772,265	1,613,920	997,868	906,303
Legislative and Executive	671,011	728,073	824,392	824,203
Motor Vehicle License	5,759,102	6,065,708	4,023,138	3,376,965
Other Purposes	3,460,647	3,000,464	3,067,466	3,287,854
Unrestricted (Deficit)	(31,703,973)	(38,825,119)	(36,793,608)	(35,795,281)
<i>Total Governmental Activities Net Position</i>	<u>193,093,969</u>	<u>181,487,165</u>	<u>180,063,116</u>	<u>173,704,326</u>
Business-Type Activities				
Net Investment in Capital Assets	26,094,098	24,055,757	27,193,710	28,421,834
Unrestricted	443,960	2,462,772	3,508,462	3,722,170
<i>Total Business-Type Activities Net Position</i>	<u>26,538,058</u>	<u>26,518,529</u>	<u>30,702,172</u>	<u>32,144,004</u>
Primary Government				
Net Investment in Capital Assets	200,907,547	200,426,215	205,642,483	204,597,345
Restricted	49,984,493	43,941,826	38,407,951	33,324,096
Unrestricted (Deficit)	(31,260,013)	(36,362,347)	(33,285,146)	(32,073,111)
<i>Total Primary Government Net Position</i>	<u>\$219,632,027</u>	<u>\$208,005,694</u>	<u>\$210,765,288</u>	<u>\$205,848,330</u>

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

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

2016	2015	2014	2013	2012	2011
\$174,969,097	\$174,739,215	\$173,927,570	\$171,164,092	\$165,254,485	\$165,455,274
3,735,607	5,838,763	5,223,996	6,074,657	7,985,917	6,097,652
3,315,471	3,194,423	2,095,788	2,648,654	3,300,479	1,451,173
51,180	26,836	105,481	114,252	162,400	0
3,641,941	4,181,658	3,787,124	3,544,212	3,371,140	2,996,580
1,965,952	1,676,353	2,257,573	2,790,005	2,729,957	3,197,832
970,435	1,285,393	879,472	865,100	800,508	463,199
6,591,585	4,897,166	6,737,001	7,958,512	10,200,493	9,285,615
2,573,363	2,505,574	2,273,086	2,288,029	2,101,516	1,872,995
3,577,732	3,390,471	3,722,742	3,579,751	3,891,484	3,342,345
1,150,037	1,421,362	1,583,925	1,710,941	1,632,269	1,488,654
854,537	969,437	1,068,343	1,155,001	1,183,796	1,137,755
3,585,666	3,618,957	3,026,049	2,707,128	2,648,004	2,768,360
3,204,673	3,138,597	3,236,660	3,247,598	2,969,067	2,843,836
(8,767,542)	(8,994,154)	(9,526,103)	14,928,737	10,752,876	12,143,146
201,419,734	201,890,051	200,398,707	224,776,669	218,984,391	214,544,416
27,559,838	25,514,387	22,395,863	21,916,489	21,677,955	20,561,770
6,546,359	8,191,685	10,851,048	12,342,494	12,133,009	12,416,221
34,106,197	33,706,072	33,246,911	34,258,983	33,810,964	32,977,991
202,528,935	200,253,602	196,323,433	193,080,581	186,932,440	186,017,044
35,218,179	36,144,990	35,997,240	38,683,840	42,977,030	36,945,996
(2,221,183)	(802,469)	1,324,945	27,271,231	22,885,885	24,559,367
\$235,525,931	\$235,596,123	\$233,645,618	\$259,035,652	\$252,795,355	\$247,522,407

Geauga County, Ohio

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

	2020	2019	2018
Program Revenues			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$4,091,266	\$4,498,448	\$4,189,115
Judicial	1,442,316	1,669,456	1,685,166
Public Safety	2,324,807	2,882,391	2,776,719
Public Works	182,300	138,172	127,005
Health	332,001	346,032	379,816
Human Services	1,260,802	1,793,940	1,675,017
Operating Grants and Contributions	28,401,265	27,773,959	25,069,219
Capital Grants and Contributions	460,942	663,957	1,658,655
<i>Total Governmental Activities Program Revenues</i>	<u>38,495,699</u>	<u>39,766,355</u>	<u>37,560,712</u>
Business-Type Activities:			
Charges for Services			
Water Resources	6,569,948	6,450,066	6,317,795
Water District	1,099,631	995,873	974,364
Storm Water	2,556	7,885	10,325
Capital Grants and Contributions	660,909	0	448,466
<i>Total Business-Type Activities Program Revenues</i>	<u>8,333,044</u>	<u>7,453,824</u>	<u>7,750,950</u>
<i>Total Primary Government Program Revenues</i>	<u>46,828,743</u>	<u>47,220,179</u>	<u>45,311,662</u>
Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	16,618,702	16,981,635	15,407,884
Judicial	6,751,225	7,422,516	6,513,173
Public Safety - Primary Government	19,655,403	20,479,700	17,589,780
Public Safety - Intergovernmental	19,423	0	0
Public Works	10,989,246	10,514,839	7,821,794
Health	7,855,840	8,528,698	6,995,557
Human Services - Primary Government	28,285,072	34,053,097	33,057,209
Human Services - Intergovernmental	156,646	0	0
Economic Development and Assistance	63,722	15,249	0
Interest and Fiscal Charges	19,193	22,095	27,278
<i>Total Governmental Activities Expenses</i>	<u>90,414,472</u>	<u>98,017,829</u>	<u>87,412,675</u>
Business-Type Activities:			
Water Resources	7,476,472	8,555,339	8,278,662
Water District	1,365,321	1,382,390	1,405,695
Storm Water	10,822	15,457	13,857
<i>Total Business-Type Activities Expenses</i>	<u>8,852,615</u>	<u>9,953,186</u>	<u>9,698,214</u>
<i>Total Primary Government Expenses</i>	<u>\$99,267,087</u>	<u>\$107,971,015</u>	<u>\$97,110,889</u>

2017	2016	2015	2014	2013	2012	2011
\$4,319,696	\$4,322,239	\$4,077,002	\$3,596,964	\$3,880,897	\$4,130,123	\$3,630,260
1,655,804	1,485,153	1,568,925	1,413,209	1,351,983	1,395,563	1,145,378
2,520,699	2,422,686	2,308,672	1,865,927	2,328,871	2,397,994	1,803,042
116,299	109,955	183,572	797	621,331	470,872	113,010
354,069	319,317	286,414	202,592	164,019	145,162	137,238
1,862,658	2,020,689	2,276,856	2,554,433	2,080,889	2,236,111	1,543,932
22,971,699	21,153,293	24,563,474	24,691,125	26,369,927	26,301,741	28,511,453
1,491,111	1,719,306	1,308,554	2,787,889	3,568,171	3,066,847	2,142,773
35,292,035	33,552,638	36,573,469	37,112,936	40,366,088	40,144,413	39,027,086
5,985,161	6,009,304	6,122,390	5,899,702	6,490,737	6,430,005	5,948,084
971,833	1,007,080	1,119,491	1,080,732	975,370	1,077,227	876,260
1,865	13,459	9,158	2,768	7,850	13,127	5,160
0	718,481	1,285,674	154,320	150,362	400,000	204,919
6,958,859	7,748,324	8,536,713	7,137,522	7,624,319	7,920,359	7,034,423
42,250,894	41,300,962	45,110,182	44,250,458	47,990,407	48,064,772	46,061,509
15,161,798	14,500,955	13,060,802	12,835,938	11,617,876	11,386,829	8,794,782
7,208,392	5,894,984	5,476,346	5,032,235	4,610,236	4,303,762	4,152,186
18,189,588	15,245,321	13,699,501	13,595,402	12,780,841	12,331,240	11,829,178
0	0	0	0	0	0	0
11,436,470	11,672,345	9,426,182	10,997,072	9,906,953	11,785,901	7,512,922
7,218,983	6,663,372	5,672,702	4,514,859	7,158,971	7,605,277	8,899,604
34,011,800	32,408,229	33,078,732	33,206,034	32,634,427	31,342,171	29,768,718
0	0	0	0	0	0	0
0	0	300,022	0	189,581	36,854	962,187
41,953	63,930	54,925	79,091	111,374	129,438	151,257
93,268,984	86,449,136	80,769,212	80,260,631	79,010,259	78,921,472	72,070,834
6,605,422	6,625,490	8,126,680	6,633,986	6,551,434	6,129,654	6,342,760
1,400,824	1,164,913	938,335	958,026	903,724	1,157,042	1,042,162
11,495	12,568	12,699	12,682	12,563	13,083	13,265
8,017,741	7,802,971	9,077,714	7,604,694	7,467,721	7,299,779	7,398,187
\$101,286,725	\$94,252,107	\$89,846,926	\$87,865,325	\$86,477,980	\$86,221,251	\$79,469,021

(continued)

Geauga County, Ohio

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

	2020	2019	2018
Net (Expense)/Revenue			
Governmental Activities	(\$51,918,773)	(\$58,251,474)	(\$49,851,963)
Business-Type Activities	(519,571)	(2,499,362)	(1,947,264)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(52,438,344)</u>	<u>(60,750,836)</u>	<u>(51,799,227)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	9,779,046	8,775,049	8,881,559
Aging	2,833,782	2,764,718	2,759,021
Children's Services Board	3,576,675	3,482,888	3,472,938
Mental Health	3,475,799	3,319,369	3,310,854
Developmental Disabilities	12,034,215	11,751,412	11,715,922
Capital Projects	3,124,018	3,040,015	3,023,277
Sales Taxes Levied for:			
General Purposes	17,907,832	15,644,765	14,846,749
911 Program	0	705,000	676,000
Grants and Entitlements not Restricted to Specific Programs	3,155,889	3,243,524	3,154,240
Gain on Sale of Capital Assets	0	2,147,993	0
Interest	1,483,628	2,323,966	1,137,062
Other	6,238,647	2,976,227	3,326,212
Transfers	(83,954)	(93,995)	(93,081)
<i>Total Governmental Activities</i>	<u>63,525,577</u>	<u>60,080,931</u>	<u>56,210,753</u>
Business-Type Activities:			
Interest	20,125	37,125	33,044
Other	435,021	448,396	379,307
Transfers	83,954	93,995	93,081
<i>Total Business-Type Activities</i>	<u>539,100</u>	<u>579,516</u>	<u>505,432</u>
<i>Total Primary Government</i>	<u>64,064,677</u>	<u>60,660,447</u>	<u>56,716,185</u>
Change in Net Position			
Governmental Activities	11,606,804	1,829,457	6,358,790
Business-Type Activities	19,529	(1,919,846)	(1,441,832)
<i>Total Primary Government Change in Net Position</i>	<u>\$11,626,333</u>	<u>(\$90,389)</u>	<u>\$4,916,958</u>

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

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

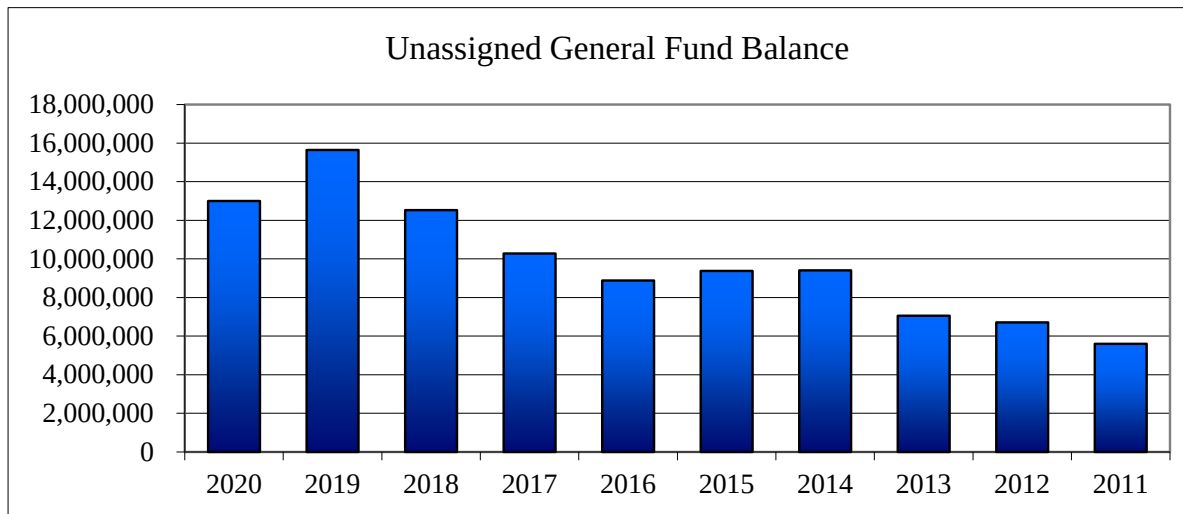
2017	2016	2015	2014	2013	2012	2011
(\$57,976,949)	(\$52,896,498)	(\$44,195,743)	(\$43,147,695)	(\$38,644,171)	(\$38,777,059)	(\$33,043,748)
(1,058,882)	(54,647)	(541,001)	(467,172)	156,598	620,580	(363,764)
(59,035,831)	(52,951,145)	(44,736,744)	(43,614,867)	(38,487,573)	(38,156,479)	(33,407,512)
8,484,003	8,182,192	7,836,572	7,668,912	7,712,864	7,459,658	7,670,224
2,746,916	2,699,231	2,607,988	2,589,526	2,581,531	2,553,638	2,667,375
3,458,797	3,405,494	1,864,230	1,812,654	1,807,074	1,787,549	1,682,611
3,296,254	3,239,077	3,141,998	3,101,181	3,088,179	3,064,370	3,200,876
11,665,329	11,472,346	8,243,533	8,081,701	8,018,438	8,907,650	7,923,814
2,995,461	2,930,629	2,837,102	2,791,203	2,760,959	2,706,108	2,713,547
14,573,998	13,859,631	13,887,260	13,965,061	12,184,734	11,303,113	10,774,951
676,000	676,000	613,000	675,592	600,000	600,000	643,000
2,989,755	2,978,488	2,854,106	2,862,479	2,814,012	2,334,978	2,441,196
0	0	0	0	0	0	0
701,824	455,005	458,814	385,041	247,428	541,482	690,450
2,684,394	2,621,579	2,161,208	2,010,985	2,638,078	2,005,060	2,237,595
(92,214)	(93,491)	(818,724)	(788,319)	(16,848)	(46,572)	(45,066)
54,180,517	52,426,181	45,687,087	45,156,016	44,436,449	43,217,034	42,600,573
15,279	9,493	3,197	945	1,247	2,090	1,776
426,850	351,788	178,241	148,217	273,326	163,731	87,478
92,214	93,491	818,724	788,319	16,848	46,572	45,066
534,343	454,772	1,000,162	937,481	291,421	212,393	134,320
54,714,860	52,880,953	46,687,249	46,093,497	44,727,870	43,429,427	42,734,893
(3,796,432)	(470,317)	1,491,344	2,008,321	5,792,278	4,439,975	9,556,825
(524,539)	400,125	459,161	470,309	448,019	832,973	(229,444)
(\$4,320,971)	(\$70,192)	\$1,950,505	\$2,478,630	\$6,240,297	\$5,272,948	\$9,327,381

Geauga County, Ohio

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

	2020	2019	2018	2017
General Fund				
Nonspendable	\$788,892	\$772,838	\$467,547	\$421,181
Committed	669,804	654,618	579,661	473,473
Assigned	5,725,371	1,804,642	903,610	824,874
Unassigned	11,434,337	13,002,270	15,645,429	12,529,704
<i>Total General Fund</i>	<u>18,618,404</u>	<u>16,234,368</u>	<u>17,596,247</u>	<u>14,249,232</u>
All Other Governmental Funds				
Nonspendable	374,345	154,115	520,246	130,396
Restricted	51,037,756	36,701,260	32,296,214	27,640,419
Committed	17,917,928	13,843,357	2,813,040	2,831,120
Unassigned (Deficit)	0	(2,464)	(207)	(528)
<i>Total All Other Governmental Funds</i>	<u>69,330,029</u>	<u>50,696,268</u>	<u>35,629,293</u>	<u>30,601,407</u>
<i>Total Governmental Funds</i>	<u>\$87,948,433</u>	<u>\$66,930,636</u>	<u>\$53,225,540</u>	<u>\$44,850,639</u>

Note: The County implemented GASB 54 in 2010.

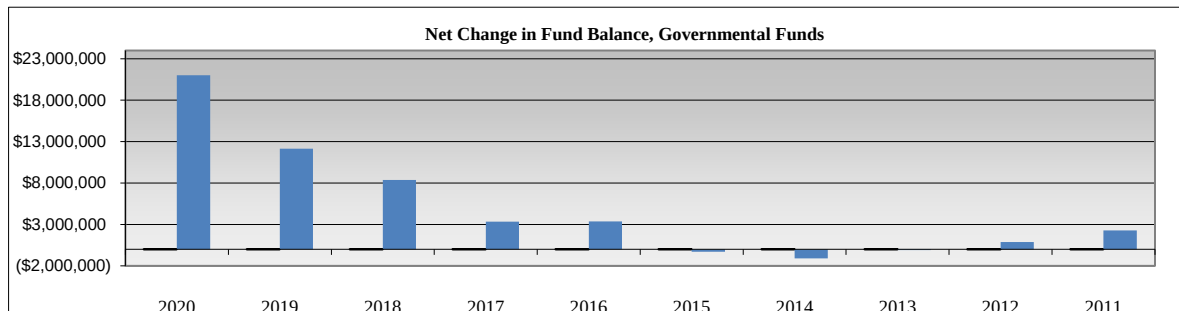


2016	2015	2014	2013	2012	2011
\$498,460	\$458,136	\$465,998	\$505,517	\$446,411	\$341,884
540,305	552,175	484,435	498,934	457,745	246,758
654,673	583,196	411,335	393,826	359,766	314,745
10,282,094	8,882,786	9,378,863	9,408,680	7,058,015	6,712,770
11,975,532	10,476,293	10,740,631	10,806,957	8,321,937	7,616,157
94,132	103,676	106,443	103,582	92,013	148,804
28,447,305	26,986,809	27,589,496	29,629,054	33,151,584	30,572,585
712,407	1,676,743	2,750,831	1,998,137	620,756	957,253
295,373	(1,079,015)	(2,722,778)	(2,981,752)	(2,529,204)	(513,361)
29,549,217	27,688,213	27,723,992	28,749,021	31,335,149	31,165,281
\$41,524,749	\$38,164,506	\$38,464,623	\$39,555,978	\$39,657,086	\$38,781,438

Geauga County, Ohio

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

	2020	2019	2018	2017
Revenues				
Property Taxes	\$34,463,732	\$33,103,433	\$33,056,488	\$32,561,098
Sales Tax	16,874,159	15,835,082	15,379,875	14,951,407
Permissive Motor Vehicle License Tax	1,807,230	1,673,291	540,316	287,554
Charges for Services	8,857,978	10,376,717	9,550,275	9,667,375
Licenses and Permits	342,494	382,385	529,603	472,008
Fines and Forfeitures	213,165	252,596	402,316	357,335
Intergovernmental	30,663,138	27,068,851	29,167,734	25,890,174
Special Assessments	144,111	152,354	159,805	160,897
Interest	1,483,628	2,323,966	1,137,062	709,516
Rentals	211,707	272,082	296,374	276,366
Contributions/Donations	156,594	350,640	384,454	307,019
Other	6,238,647	2,976,227	3,326,212	2,684,394
Total Revenues	101,456,583	94,767,624	93,930,514	88,325,143
Expenditures				
General Government:				
Legislative and Executive	15,514,293	13,714,094	13,557,377	13,529,982
Judicial	6,167,143	6,101,339	5,961,832	6,043,038
Public Safety	15,765,347	16,445,811	15,568,080	15,356,711
Public Works	12,982,064	8,775,371	7,780,776	6,986,012
Health	7,482,005	7,070,841	6,465,925	6,427,091
Human Services	27,196,974	31,262,252	31,374,047	32,039,004
Economic Development and Assistance	63,722	15,249	0	0
Intergovernmental	176,069	0	0	0
Capital Outlay	4,672,500	2,518,055	4,585,577	4,342,074
Debt Service				
Principal Retirement	76,170	141,240	141,116	140,653
Interest and Fiscal Charges	19,290	22,621	27,802	42,474
Issuance Costs	184,572	0	0	0
Total Expenditures	90,300,149	86,066,873	85,462,532	84,907,039
Excess of Revenues Over (Under) Expenditures	11,156,434	8,700,751	8,467,982	3,418,104
Other Financing Sources (Uses)				
Sale of Capital Assets	0	3,549,890	0	0
Inception of Capital Lease	0	0	0	0
General Obligation Bonds Issued	9,625,000	0	0	0
Premium on General Obligation Bonds	320,317	0	0	0
Transfers In	6,920,473	11,409,289	3,215,314	4,784,338
Transfers Out	(7,004,427)	(11,503,284)	(3,308,395)	(4,876,552)
Total Other Financing Sources (Uses)	9,861,363	3,455,895	(93,081)	(92,214)
Net Change in Fund Balances	\$21,017,797	\$12,156,646	\$8,374,901	\$3,325,890
Debt Service as a Percentage of Noncapital Expenditures	0.11%	0.20%	0.21%	0.22%



Source: Geauga County Auditor

2016	2015	2014	2013	2012	2011
\$31,176,551	\$26,519,018	\$26,066,927	\$25,970,983	\$26,679,474	\$25,804,326
14,516,159	14,052,049	14,189,574	12,492,364	11,706,845	11,187,156
610,681	717,532	600,082	414,530	442,038	449,301
9,535,827	9,485,138	8,663,787	9,076,831	9,474,198	7,543,608
500,105	362,256	295,920	349,529	222,252	188,942
348,407	467,443	450,322	444,496	503,450	430,672
26,223,011	27,798,157	29,010,995	30,742,027	30,431,035	33,871,780
183,763	342,062	340,680	361,755	374,689	382,403
455,005	458,814	385,041	247,428	541,482	690,450
237,847	253,183	223,260	194,250	201,826	209,217
423,949	443,479	272,882	513,715	269,713	236,850
2,621,579	2,161,208	2,010,985	2,807,335	2,005,060	2,237,595
86,832,884	83,060,339	82,510,455	83,615,243	82,852,062	83,232,300
13,171,563	12,234,111	11,878,254	10,683,651	10,530,717	10,503,362
5,522,243	5,408,992	4,986,444	4,453,567	4,197,526	4,015,061
14,144,732	13,618,369	13,297,503	12,257,195	12,254,606	11,778,850
7,796,457	6,785,694	6,141,683	7,121,179	6,352,899	6,354,081
6,610,396	5,619,531	6,453,502	7,285,762	7,562,603	8,888,432
31,259,564	32,848,388	32,424,319	32,030,525	30,499,329	29,375,321
0	300,022	0	189,581	36,854	962,187
0	0	0	0	0	0
4,704,067	6,011,599	7,954,087	9,115,468	10,480,559	8,493,712
145,516	383,739	314,356	458,614	431,945	409,255
69,655	51,287	80,588	113,538	131,507	153,255
0	0	0	0	0	0
83,424,193	83,261,732	83,530,736	83,709,080	82,478,545	80,933,516
3,408,691	(201,393)	(1,020,281)	(93,837)	373,517	2,298,784
0	0	0	0	499,429	0
45,043	0	7,245	9,577	49,274	16,460
0	0	0	0	0	0
0	0	0	0	0	0
5,270,073	6,936,141	6,418,485	7,084,046	4,689,620	3,756,134
(5,363,564)	(7,034,865)	(6,496,804)	(7,100,894)	(4,736,192)	(3,801,200)
(48,448)	(98,724)	(71,074)	(7,271)	502,131	(28,606)
\$3,360,243	(\$300,117)	(\$1,091,355)	(\$101,108)	\$875,648	\$2,270,178
0.26%	0.55%	0.50%	0.75%	0.74%	0.82%

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)	Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)
2020	\$2,772,781,040	\$354,880,370	\$8,936,175,457	\$129,548,500	\$147,214,205
2019	2,750,968,140	344,340,890	8,843,740,086	122,679,610	139,408,648
2018	2,731,325,410	338,065,800	8,769,689,171	111,615,630	126,835,943
2017	2,646,410,590	339,742,680	8,531,866,486	108,024,360	122,754,955
2016	2,632,099,660	337,581,590	8,484,803,571	99,798,080	113,406,909
2015	2,619,766,110	337,850,450	8,450,333,029	88,794,640	100,903,000
2014	2,587,968,450	334,093,980	8,348,749,800	81,550,480	92,671,000
2013	2,578,288,810	336,452,520	8,327,832,371	74,215,370	84,335,648
2012	2,575,693,510	339,042,100	8,327,816,029	68,095,110	77,380,807
2011	2,682,868,720	345,071,580	8,651,258,000	65,637,020	74,587,523

- (1) Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source: Geauga County Auditor

Direct Tax Rate							
Totals		Ratio	Real Property		Tangible Personal Property	Total Direct Tax Rate	Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)		Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU		
\$3,257,209,910	\$9,083,389,662	36%	\$12.988470	\$13.946587	\$15.600000	\$42.535057	\$13.196727
3,217,988,640	8,983,148,733	36	12.996566	14.085810	15.600000	42.682376	13.212371
3,181,006,840	8,896,525,115	36	12.994535	14.120263	15.600000	42.714798	13.205560
3,094,177,630	8,654,621,440	36	13.255281	14.075327	15.600000	42.930608	13.427180
3,069,479,330	8,598,210,481	36	13.250593	14.052547	15.600000	42.903140	13.415180
3,046,411,200	8,551,236,029	36	11.471137	12.141380	13.400000	37.012517	11.601690
3,003,612,910	8,441,420,800	36	11.802762	12.479047	14.100000	38.381809	11.940360
2,988,956,700	8,412,168,019	36	11.985042	12.746031	15.100000	39.831073	12.148050
2,982,830,720	8,405,196,835	35	11.967424	12.585267	15.100000	39.652691	12.109160
3,093,577,320	8,725,845,523	35	11.609666	12.434842	15.100000	39.144508	11.775760

Geauga County, Ohio

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

	2020	2019	2018	2017
Unvoted Millage				
Operating	\$2.500000	\$2.500000	\$2.500000	\$2.500000
Bond Retirement	0.000000	0.000000	0.000000	0.000000
Total Unvoted Millage	2.500000	2.500000	2.500000	2.500000
Voted Millage - by levy				
Park District				
Residential/Agricultural Real	2.055356	2.056942	2.056544	2.107640
Commercial/Industrial and Public Utility Real	2.308468	2.336546	2.343493	2.321300
General Business and Public Utility Personal	2.700000	2.700000	2.700000	2.700000
Health District				
Residential/Agricultural Real	0.194043	0.194192	0.194155	0.198979
Commercial/Industrial and Public Utility Real	0.197010	0.199407	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
1986 Road Improvement - 5 years				
Residential/Agricultural Real	0.959480	0.960220	0.960032	0.983885
Commercial/Industrial and Public Utility Real	1.356195	1.372690	1.376770	1.354027
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
2011 Children's Services - 5 years				
Residential/Agricultural Real	0.679150	0.679674	0.679543	0.696427
Commercial/Industrial and Public Utility Real	0.689537	0.697924	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	3.003181	3.005501	3.004920	3.079579
Commercial/Industrial and Public Utility Real	3.250678	3.290215	3.300000	3.300000
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years				
Residential/Agricultural Real	0.485107	0.485482	0.485388	0.497448
Commercial/Industrial and Public Utility Real	0.492527	0.498517	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	0.679150	0.679674	0.679543	0.696427
Commercial/Industrial and Public Utility Real	0.689537	0.697924	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	0.970215	0.970964	0.970776	0.994896
Commercial/Industrial and Public Utility Real	0.985054	0.997035	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2015 Children's Services - 5 years				
Residential/Agricultural Real	0.487596	0.487972	0.487878	0.500000
Commercial/Industrial and Public Utility Real	0.492527	0.498517	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2015 Developmental Disabilities - 5 years				
Residential/Agricultural Real	0.975192	0.975945	0.975756	1.000000
Commercial/Industrial and Public Utility Real	0.985054	0.997035	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Total Voted Millage by type of Property				
Residential/Agricultural Real	10.488470	10.496566	10.494535	10.755281
Commercial/Industrial and Public Utility Real	11.446587	11.585810	11.620263	11.575327
General Business and Public Utility Personal	13.100000	13.100000	13.100000	13.100000
Total Millage by type of Property				
Residential/Agricultural Real	\$12.988470	\$12.996566	\$12.994535	\$13.255281
Commercial/Industrial and Public Utility Real	13.946587	14.085810	14.120263	14.075327
General Business and Public Utility Personal	15.600000	15.600000	15.600000	15.600000
Total Weighted Average Tax Rate	\$13.196727	\$13.212371	\$13.205560	\$13.427180

2016	2015	2014	2013	2012	2011
\$2.500000 0.000000	\$2.500000 0.000000	\$2.500000 0.000000	\$2.500000 0.000000	\$2.500000 0.000000	\$2.500000 0.000000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.106572 2.314990 2.700000	1.830387 1.931981 2.000000	2.118452 2.298753 2.700000	2.309066 2.673147 3.700000	2.302694 2.613009 3.700000	2.200626 2.575956 3.700000
0.198878 0.200000 0.200000	0.198787 0.200000 0.200000	0.200000 0.200000 0.200000	0.200000 0.200000 0.200000	0.200000 0.200000 0.200000	0.200000 0.200000 0.200000
0.983385 1.347560 2.500000	0.982935 1.339377 2.500000	0.988930 1.330920 2.500000	0.986912 1.299710 2.500000	0.984190 1.270470 2.500000	0.940565 1.252455 2.500000
0.696074 0.700000 0.700000	0.695755 0.700000 0.700000	0.700000 0.700000 0.700000	0.700000 0.700000 0.700000	0.700000 0.700000 0.700000	0.624483 0.648625 0.700000
3.078022 3.289997 3.300000	3.076613 3.270022 3.300000	3.095380 3.249374 3.300000	3.089064 3.173174 3.300000	3.080540 3.101788 3.300000	2.943992 3.057806 3.300000
0.497196 0.500000 0.500000	0.496968 0.500000 0.500000	0.500000 0.500000 0.500000	0.500000 0.500000 0.500000	0.500000 0.500000 0.500000	0.500000 0.500000 0.500000
0.696074 0.700000 0.700000	0.695755 0.700000 0.700000	0.700000 0.700000 0.700000	0.700000 0.700000 0.700000	0.700000 0.700000 0.700000	0.700000 0.700000 0.700000
0.994392 1.000000 1.000000	0.993937 1.000000 1.000000	1.000000 1.000000 1.000000	1.000000 1.000000 1.000000	1.000000 1.000000 1.000000	1.000000 1.000000 1.000000
0.500000 0.500000 0.500000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000
1.000000 1.000000 1.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000
10.750593 11.552547 13.100000	8.971137 9.641380 10.900000	9.302762 9.979047 11.600000	9.485042 10.246031 12.600000	9.467424 10.085267 12.600000	9.109666 9.934842 12.600000
\$13.250593 14.052547 15.600000	\$11.471137 12.141380 13.400000	\$11.802762 12.479047 14.100000	\$11.985042 12.746031 15.100000	\$11.967424 12.585267 15.100000	\$11.609666 12.434842 15.100000
\$13.415180	\$11.601690	\$11.940360	\$12.148050	\$12.109160	\$11.775760

(continued)

Geauga County, Ohio

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

	2020	2019	2018	2017
Overlapping Rates by Taxing District				
City				
Chardon City				
Residential/Agricultural Real	\$8.505171	\$8.501998	\$8.500906	\$8.569780
Commercial/Industrial and Public Utility Real	9.117266	9.510036	9.496456	9.357528
General Business and Public Utility Personal	12.000000	12.000000	12.000000	12.000000
Villages				
Aquilla Village				
Residential/Agricultural Real	11.826687	13.574752	10.274547	5.193580
Commercial/Industrial and Public Utility Real	15.427937	17.567684	14.234980	9.263660
General Business and Public Utility Personal	16.290000	18.050000	14.750000	9.500000
Burton Village				
Residential/Agricultural Real	11.136515	11.136515	11.136515	11.170027
Commercial/Industrial and Public Utility Real	11.724808	11.724808	11.724808	11.702422
General Business and Public Utility Personal	12.000000	12.000000	12.000000	12.000000
Hunting Valley Village				
Residential/Agricultural Real	16.100000	8.100000	8.100000	8.100000
Commercial/Industrial and Public Utility Real	16.100000	8.100000	8.100000	8.100000
General Business and Public Utility Personal	16.100000	8.100000	8.100000	8.100000
Middlefield Village				
Residential/Agricultural Real	5.899279	5.907515	5.911261	5.118351
Commercial/Industrial and Public Utility Real	6.287153	6.261704	6.262730	5.194861
General Business and Public Utility Personal	6.450000	6.450000	6.450000	5.220000
South Russell Village				
Residential/Agricultural Real	8.734775	8.733272	8.728773	7.425367
Commercial/Industrial and Public Utility Real	9.275940	9.227615	9.277877	8.103718
General Business and Public Utility Personal	13.450000	13.450000	13.450000	11.950000
Townships				
Auburn Township				
Residential/Agricultural Real	11.182748	11.179895	11.180604	11.440451
Commercial/Industrial and Public Utility Real	11.274508	11.254860	11.178082	11.704575
General Business and Public Utility Personal	11.500000	11.500000	11.500000	11.500000
Bainbridge Township				
Residential/Agricultural Real	17.250254	17.753647	17.763614	18.278645
Commercial/Industrial and Public Utility Real	20.114027	20.346827	20.606239	20.653454
General Business and Public Utility Personal	27.600000	27.600000	27.600000	27.600000
Burton Township				
Residential/Agricultural Real	9.783397	9.790462	9.194056	9.930752
Commercial/Industrial and Public Utility Real	9.952419	10.008357	9.601938	10.393331
General Business and Public Utility Personal	10.350000	10.350000	10.350000	11.250000

2016	2015	2014	2013	2012	2011
\$8.565900	\$8.550612	\$8.503876	\$8.496392	\$7.488404	\$7.319916
9.282340	9.246276	9.199644	9.135812	8.010292	8.051156
12.000000	12.000000	12.000000	12.000000	11.000000	11.000000
5.166416	5.119136	5.105476	5.068516	3.637584	3.606336
9.263660	9.263660	9.263660	9.263660	5.500000	5.500000
9.500000	9.500000	9.500000	9.500000	5.500000	5.500000
8.211301	8.211922	8.215734	8.196890	8.191413	8.123088
9.121658	9.121658	9.111888	9.070939	9.034751	9.317182
9.750000	9.750000	9.750000	9.750000	9.750000	9.750000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.116906	3.622949	3.625015	3.752453	3.483288	3.466068
5.194722	4.248460	4.221937	4.376256	3.972540	3.958916
5.220000	5.220000	5.220000	5.430000	5.000000	5.000000
7.423436	7.419355	7.412374	7.406428	7.392542	7.351263
8.184958	8.184958	8.180120	8.180120	8.180120	8.104016
11.950000	11.950000	11.950000	11.950000	11.950000	11.950000
11.439949	11.439653	9.429204	9.427259	9.423762	9.380295
11.391625	11.390938	9.362499	9.352500	9.346241	9.345814
11.500000	11.500000	9.500000	9.500000	9.500000	9.500000
16.299699	16.331468	16.371172	16.351959	16.351687	14.162120
18.617291	18.602563	18.549094	18.402897	18.045371	15.187951
25.600000	25.600000	25.600000	25.600000	25.600000	23.750000
5.925414	5.927598	5.992107	5.987461	5.256144	5.938899
6.438076	6.327659	6.336687	6.310397	5.504342	6.313082
7.250000	7.250000	7.250000	7.250000	6.350000	7.250000

(continued)

Geauga County, Ohio

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

	2020	2019	2018	2017
Townships (continued)				
Chardon Township				
Residential/Agricultural Real	\$7.913025	\$7.913142	\$7.624573	\$7.876588
Commercial/Industrial and Public Utility Real	8.097178	8.095404	7.846396	7.739366
General Business and Public Utility Personal	8.200000	8.200000	7.950000	7.950000
Chester Township				
Residential/Agricultural Real	16.632697	13.880708	14.256050	14.571077
Commercial/Industrial and Public Utility Real	17.266719	14.467026	15.060553	15.067112
General Business and Public Utility Personal	21.720000	18.970000	20.470000	20.470000
Claridon Township				
Residential/Agricultural Real	8.088993	9.853888	6.497983	7.507716
Commercial/Industrial and Public Utility Real	7.772774	10.027400	6.471320	7.306919
General Business and Public Utility Personal	9.690000	11.450000	6.750000	9.150000
Hambden Township				
Residential/Agricultural Real	11.010438	9.296566	9.290362	9.700866
Commercial/Industrial and Public Utility Real	11.226620	9.764949	9.764505	8.857258
General Business and Public Utility Personal	11.350000	10.350000	10.350000	10.350000
Huntsburg Township				
Residential/Agricultural Real	8.510264	8.512648	8.522983	8.510475
Commercial/Industrial and Public Utility Real	8.235589	8.223671	8.209200	7.813458
General Business and Public Utility Personal	9.000000	9.000000	9.000000	9.000000
Middlefield Township				
Residential/Agricultural Real	9.519275	9.521294	7.029201	6.166024
Commercial/Industrial and Public Utility Real	9.593894	9.600000	7.100000	6.255295
General Business and Public Utility Personal	9.600000	9.600000	7.100000	6.620000
Montville Township				
Residential/Agricultural Real	8.376593	8.376004	8.374154	7.708867
Commercial/Industrial and Public Utility Real	8.356596	8.355459	8.291002	8.009507
General Business and Public Utility Personal	9.900000	9.900000	9.900000	10.400000
Munson Township				
Residential/Agricultural Real	10.921698	10.925948	10.921801	11.322710
Commercial/Industrial and Public Utility Real	12.117663	11.994470	11.973314	12.204726
General Business and Public Utility Personal	13.900000	13.900000	13.900000	13.900000
Newbury Township				
Residential/Agricultural Real	7.758325	7.764210	7.754196	7.850994
Commercial/Industrial and Public Utility Real	7.809493	7.813006	7.813299	7.765560
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Parkman Township				
Residential/Agricultural Real	9.650492	9.648314	9.645358	9.516255
Commercial/Industrial and Public Utility Real	10.447112	10.509989	10.693116	10.463113
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000

2016	2015	2014	2013	2012	2011
\$7.875530	\$7.125573	\$7.132100	\$7.129530	\$7.124306	\$7.020688
7.349483	6.598999	6.601560	6.603088	6.600385	6.846200
7.950000	7.200000	7.200000	7.200000	7.200000	7.200000
12.059137	12.044118	12.045577	12.030604	12.000124	11.516321
12.578841	12.601320	12.533538	12.453882	12.385827	12.403964
17.970000	17.970000	17.970000	17.970000	17.970000	17.970000
7.500038	7.478788	7.570351	7.560475	6.504034	6.522189
7.306937	7.306160	7.309555	7.306075	6.276289	6.288572
9.150000	9.150000	9.150000	9.150000	9.400000	9.400000
9.702184	9.694380	9.747942	9.751168	9.745582	9.184185
8.852808	8.835880	8.835880	8.528726	8.534457	9.270468
10.350000	10.350000	10.350000	10.350000	10.350000	10.350000
8.509485	8.501746	8.688250	8.681251	8.676554	8.553119
7.814951	7.813577	7.879609	7.888946	7.884235	8.703187
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
5.038641	5.039298	5.137441	5.133583	4.925851	4.904915
5.460890	5.458964	5.452810	5.452810	5.202447	5.404940
6.620000	6.620000	6.620000	6.620000	6.300000	6.300000
7.719657	7.715789	7.851422	7.844975	7.826944	7.815281
7.989873	7.408124	7.408124	7.408124	7.408124	7.946943
10.400000	10.400000	10.400000	10.400000	10.400000	10.400000
9.665668	9.668096	9.691107	9.688711	9.251027	8.866716
10.406768	10.482496	10.689552	9.999259	9.662746	9.571588
12.250000	12.250000	12.250000	12.250000	12.250000	12.250000
7.835789	7.822826	7.869148	7.867044	7.651195	7.399502
7.770143	7.705622	7.705998	7.694881	7.257842	7.569241
7.900000	7.900000	7.900000	7.900000	7.900000	7.900000
7.524374	7.523192	7.063476	7.059925	7.049932	6.955738
8.584454	8.593079	8.100656	8.100656	8.097424	7.931128
8.800000	8.800000	8.800000	8.800000	8.800000	8.800000

(continued)

Geauga County, Ohio

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

	2020	2019	2018	2017
Townships (continued)				
Russell Township				
Residential/Agricultural Real	\$20.012172	\$20.667679	\$20.646459	\$20.633693
Commercial/Industrial and Public Utility Real	22.618623	23.137787	23.326895	23.339949
General Business and Public Utility Personal	26.460000	27.100000	27.100000	27.100000
Thompson Township				
Residential/Agricultural Real	10.183346	10.184952	10.181542	9.996905
Commercial/Industrial and Public Utility Real	10.784964	10.815233	10.797531	10.182908
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	9.382513	9.395696	9.388216	9.187959
Commercial/Industrial and Public Utility Real	9.051312	8.961423	8.966792	8.286475
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Special Districts				
Geauga County Library District				
Residential/Agricultural Real	2.438658	2.440096	2.439718	1.993020
Commercial/Industrial and Public Utility Real	2.466424	2.493626	2.000000	2.000000
General Business and Public Utility Personal	2.500000	2.500000	2.000000	2.000000
Burton Public Library District				
Residential/Agricultural Real	1.672075	1.674170	1.673843	1.656984
Commercial/Industrial and Public Utility Real	1.700000	1.698782	1.700000	1.697310
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
West Geauga Recreation District				
Residential/Agricultural Real	0.096520	0.096561	0.096526	0.099039
Commercial/Industrial and Public Utility Real	0.117835	0.117321	0.118973	0.118825
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	3.698284	3.703442	3.708048	3.713421
Commercial/Industrial and Public Utility Real	3.800000	3.800000	3.800000	3.800000
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
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

2016	2015	2014	2013	2012	2011
\$17.469985	\$17.458352	\$17.451353	\$15.163870	\$15.130050	\$14.608385
20.189949	20.189949	20.189949	18.219759	18.188828	17.668029
23.950000	23.950000	23.950000	22.850000	22.850000	22.850000
10.020228	10.009972	10.285194	10.269897	9.653227	9.702049
10.461204	10.355022	10.323303	10.323303	10.379241	10.200231
12.500000	12.500000	12.500000	12.500000	12.500000	12.500000
9.195043	8.059645	8.337569	8.336343	8.317212	9.391836
8.286475	7.246720	7.239502	7.239502	7.239178	8.427143
12.500000	11.000000	11.000000	11.000000	11.000000	12.500000
1.992104	1.991342	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
1.655386	1.652821	1.200000	1.200000	1.200000	1.198008
1.700000	1.700000	1.176218	1.170956	1.169313	1.200000
1.700000	1.700000	1.200000	1.200000	1.200000	1.200000
0.098858	0.098686	0.098639	0.098402	0.098011	0.091684
0.118824	0.119065	0.118338	0.117395	0.116598	0.115007
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
2.712603	2.724201	1.590254	1.585329	1.578194	1.543152
2.800000	2.800000	2.222418	2.193783	2.117116	2.146650
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

	2020	2019	2018	2017
Joint Vocational Schools (continued)				
Ashtabula Joint Vocational School District				
Residential/Agricultural Real	\$0.000000	\$0.000000	\$0.000000	\$0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Schools				
Berkshire Local School District				
Residential/Agricultural Real	24.895219	24.909235	21.252095	21.024473
Commercial/Industrial and Public Utility Real	27.400963	27.341933	23.665125	22.462937
General Business and Public Utility Personal	55.950000	55.950000	52.300000	52.300000
Cardinal Local School District				
Residential/Agricultural Real	31.048306	31.059541	31.069544	25.367146
Commercial/Industrial and Public Utility Real	39.364062	39.268053	39.200220	33.352194
General Business and Public Utility Personal	60.620000	60.620000	60.610000	55.060000
Chardon Local School District				
Residential/Agricultural Real	40.631139	40.631876	36.717483	38.167868
Commercial/Industrial and Public Utility Real	48.712749	50.756615	46.766302	45.884526
General Business and Public Utility Personal	80.680000	80.680000	76.780000	76.780000
Ledgemont Local School District				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Newbury Local School District				
Residential/Agricultural Real	29.409358	43.831171	43.963992	44.660713
Commercial/Industrial and Public Utility Real	31.143026	45.557069	45.728224	45.467771
General Business and Public Utility Personal	59.230000	73.630000	73.800000	74.140000
Kenston Local School District				
Residential/Agricultural Real	42.615262	42.232278	42.251518	43.624141
Commercial/Industrial and Public Utility Real	51.882859	51.953506	52.441459	53.082365
General Business and Public Utility Personal	90.780000	90.330000	90.330000	90.590000
West Geauga Local School District				
Residential/Agricultural Real	31.006417	31.083815	31.207486	34.684364
Commercial/Industrial and Public Utility Real	31.904612	31.894209	32.282731	35.274126
General Business and Public Utility Personal	52.260000	52.330000	52.460000	55.480000
Overlapping Districts				
Kirtland Public Library				
Residential/Agricultural Real	0.927425	0.922520	0.997158	0.996608
Commercial/Industrial and Public Utility Real	0.839235	0.958233	0.998513	0.981680
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2016	2015	2014	2013	2012	2011
\$2.432377	\$2.423554	\$2.451821	\$2.453381	\$2.443098	\$2.304526
2.751389	2.718105	2.521019	2.508857	2.507312	2.343204
4.110000	4.110000	4.110000	4.110000	4.110000	4.110000
21.029561	21.004655	21.255556	21.230674	21.195996	21.053163
22.690665	22.391236	22.385354	22.305339	22.280363	22.746943
52.300000	52.300000	52.300000	52.300000	52.300000	52.300000
25.399657	24.711779	25.342490	25.561321	26.259801	25.889333
33.401981	32.511972	32.301933	32.358800	32.497669	32.652139
55.090000	54.370000	54.390000	54.630000	55.360000	55.270000
38.145606	38.117639	38.165655	32.243749	32.178148	30.825294
45.406402	45.318439	45.285240	37.665642	37.100415	37.790378
76.780000	76.780000	76.780000	70.880000	70.880000	70.880000
20.021980	20.000032	20.124350	20.088457	20.017450	20.043876
25.070136	23.917128	23.869311	23.869311	24.548987	24.858720
51.200000	51.200000	51.200000	51.200000	51.200000	51.200000
44.634301	44.856190	37.177968	37.150755	37.113904	34.948858
45.515708	45.395400	37.546846	37.479431	36.692001	37.360705
74.170000	74.440000	66.590000	66.590000	66.590000	65.990000
43.699455	39.542044	39.700274	39.470663	39.642168	38.231344
52.943110	48.694993	48.604715	47.980521	47.127299	43.651740
90.640000	86.430000	86.650000	86.480000	86.690000	86.270000
34.721441	34.740233	34.831738	34.788633	34.857478	33.687247
35.343794	35.437082	35.423363	35.275697	35.290919	35.021965
55.550000	55.600000	55.700000	55.700000	55.840000	55.820000
0.992462	1.000000	1.000000	1.000000	1.000000	1.000000
0.969225	0.980815	1.000000	1.000000	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

(continued)

Geauga County, Ohio

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

	2020	2019	2018	2017
Overlapping Districts (continued)				
Mentor Public Library				
Residential/Agricultural Real	\$1.759270	\$1.752682	\$1.934720	\$1.935270
Commercial/Industrial and Public Utility Real	1.679372	1.833506	1.961086	1.953732
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Lake County Financing District				
Residential/Agricultural Real	2.277083	2.277720	2.459109	2.462294
Commercial/Industrial and Public Utility Real	4.834173	4.900000	4.881742	4.900000
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.				
Residential/Agricultural Real	59.394790	59.382479	61.573307	53.245970
Commercial/Industrial and Public Utility Real	69.688892	69.498342	70.284880	62.673792
General Business and Public Utility Personal	124.100000	124.100000	124.100000	115.200000
Riverside L.S.D.				
Residential/Agricultural Real	34.194536	34.244125	36.604536	32.075521
Commercial/Industrial and Public Utility Real	33.751442	34.235693	35.536306	31.229786
General Business and Public Utility Personal	60.420000	60.450000	60.880000	56.310000
Kirtland L.S.D.				
Residential/Agricultural Real	40.304138	40.370249	43.239051	43.408527
Commercial/Industrial and Public Utility Real	38.519263	40.482851	42.669906	42.843513
General Business and Public Utility Personal	75.800000	75.960000	77.400000	77.580000
Madison L.S.D.				
Residential/Agricultural Real	31.993873	32.058799	34.435646	29.492232
Commercial/Industrial and Public Utility Real	33.972731	34.477688	39.709443	31.960773
General Business and Public Utility Personal	60.470000	60.530000	61.190000	56.180000
Mentor E.V.S.D.				
Residential/Agricultural Real	38.287667	38.151225	41.565429	41.533453
Commercial/Industrial and Public Utility Real	45.247343	48.209245	51.443946	51.260691
General Business and Public Utility Personal	81.340000	81.300000	82.050000	82.010000

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

2016	2015	2014	2013	2012	2011
\$1.936608	\$2.000000	\$2.000000	\$2.000000	\$1.100000	\$1.100000
1.969852	1.989426	1.990620	2.000000	1.100000	1.100000
2.000000	2.000000	2.000000	2.000000	1.100000	1.100000
2.460887	2.485353	2.482501	2.474769	2.260796	2.259228
4.882977	4.900000	4.900000	4.900000	4.615461	4.294874
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
53.312697	54.238980	54.448358	54.265225	47.570771	47.326488
62.945313	62.782115	61.837696	61.665321	54.097548	53.604115
115.300000	115.300000	115.600000	115.600000	107.700000	107.700000
29.338821	30.615944	30.634166	30.612489	28.535483	28.412548
28.086499	29.174734	29.290254	29.440073	26.671163	26.408130
53.780000	54.710000	54.740000	54.750000	54.290000	54.170000
43.069124	44.013424	44.288266	44.433242	36.282014	36.409741
42.046685	43.061628	43.727434	43.676079	35.137546	35.255286
77.320000	78.120000	78.440000	78.690000	72.060000	72.200000
29.338056	31.123008	31.292358	31.730023	25.955411	25.919959
31.831931	33.191089	33.204563	33.601318	25.870418	24.460979
56.070000	57.850000	58.050000	58.580000	54.040000	54.020000
36.703022	37.730373	37.794795	38.058132	35.204304	35.846321
46.724630	47.317156	47.550840	47.876741	42.488241	42.976475
77.160000	77.420000	77.490000	77.800000	76.960000	77.610000

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
2020	\$35,541,173	\$34,824,899	98%	\$752,430	\$35,577,329
2019	35,137,334	34,346,689	98	679,907	35,026,596
2018	35,241,045	34,568,314	98	738,371	35,306,685
2017	34,346,793	33,610,201	98	956,498	34,566,699
2016	34,113,617	33,047,096	97	847,170	33,894,266
2015	29,863,131	29,177,512	98	769,953	29,947,465
2014	28,841,467	28,134,974	98	755,797	28,890,771
2013	28,619,673	27,940,304	98	747,560	28,687,864
2012	28,486,649	27,717,596	97	878,888	28,596,484
2011	28,795,019	27,822,116	97	856,963	28,679,079

- (1) Does not include General Health District or Park District levies, special districts that are not part of the County entity for reporting purposes.
- (2) Does not include State reimbursements for homestead and rollback exemptions.
- (3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.
- (4) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio Law they become part of the tax obligation.

Source: Geauga County Auditor

Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Tax (4)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
100%	\$2,344,022	6.6%
100	1,933,545	5.5
100	1,896,200	5.4
101	1,765,797	5.1
99	1,663,449	4.9
100	754,107	2.5
100	742,601	2.6
100	938,394	3.3
100	807,066	2.8
100	1,061,037	3.7

Geauga County, Ohio

Principal Real Property Taxpayers 2020 and 2011

Taxpayer	2020	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
South Franklin Circle	\$14,492,710	0.46%
Marketplace Associates LLC	11,458,020	0.37
WalMart Real Estate	5,821,080	0.19
HD Development of Maryland, Incorporated	5,208,820	0.17
Great Lakes Cheese Co., Incorporated	4,633,860	0.15
KraftMaid Cabinetry, Incorporated	4,519,710	0.14
Sisters of Notre Dame of Cleveland, Ohio	7,073,720	0.23
Johnsonite, Incorporated	3,844,510	0.12
Geauga Lake LLC	3,601,840	0.11
V&V Lakeshore Ltd	3,434,350	0.11
Totals	\$64,088,620	2.05%
Total Real Property Assessed Valuation	\$3,127,661,410	
Taxpayer	2011	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
South Franklin Circle	\$22,845,550	0.75%
Bainbridge Shopping Center II LLC	\$14,014,720	0.46
WalMart Real Estate	6,682,140	0.22
KraftMaid Cabinetry, Incorporated	4,903,150	0.16
HD Development of Maryland	4,281,980	0.14
Great Lakes Cheese Co. Inc.	4,016,460	0.13
V&V Lakeshore, Ltd	3,937,440	0.13
Johnsonite, Incorporated	3,502,560	0.12
Heather Hill, Incorporated	3,327,730	0.12
Petronzio Management Company LLC	3,288,010	0.11
Totals	\$70,799,740	2.34%
Total Real Property Assessed Valuation	\$3,027,940,300	

Source: Geauga County Auditor

Geauga County, Ohio

Principal Public Utility Property Taxpayers 2020 and 2011

Taxpayer	2020	
	Public Utility Assessed Valuation	Percentage of Public Utility Assessed Valuation
Cleveland Electric Illuminating	\$71,951,040	55.54%
American Transmission Systems	36,572,310	28.23
Orwell Trumbull Pipeline Co. LLC	8,755,220	6.76
East Ohio Gas	8,007,080	6.18
Ohio Edison Co. / First Energy	2,091,190	1.61
Orwell Natural Gas Company Inc.	884,110	0.68
Totals	\$128,260,950	99.00%
Total Public Utility Assessed Valuation	\$129,548,500	
Taxpayer	2011	
	Public Utility Assessed Valuation	Percentage of Public Utility Assessed Valuation
Cleveland Electric Illuminating	\$52,262,430	79.62%
American Transmission Systems	6,598,090	10.05
East Ohio Gas	4,256,880	6.49
Totals	\$63,117,400	96.16%
Total Public Utility Assessed Valuation	\$65,637,020	

Source: Geauga County Auditor

Geauga County, Ohio

Ratio of General Bonded Debt to Estimated True Values of Taxable Property And Bonded Debt Per Capita Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Estimated True Values of Taxable Property</u>	<u>Gross Bonded Debt (2)</u>	<u>Ratio of Bonded Debt to Estimated True Values</u>	<u>Bonded Debt Per Capita</u>
2020	93,843	\$9,083,389,662	\$9,945,317	0.1095%	\$105.98
2019	93,649	8,983,148,733	0	0.0000	0.00
2018	94,031	8,896,525,115	65,000	0.0007	0.69
2017	93,918	8,654,621,440	130,000	0.0015	1.38
2016	94,060	8,598,210,481	195,000	0.0023	2.07
2015	94,102	8,551,236,029	260,000	0.0030	2.76
2014	94,295	8,441,420,800	325,000	0.0039	3.45
2013	93,972	8,412,168,019	390,000	0.0046	4.15
2012	93,680	8,405,196,835	455,000	0.0054	4.86
2011	93,228	8,725,845,523	520,000	0.0060	5.58

(1) Ohio Department of Development populations estimates

(2) Includes only General Obligation Bonded Debt payable from property tax.

(3) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Geauga County Auditor

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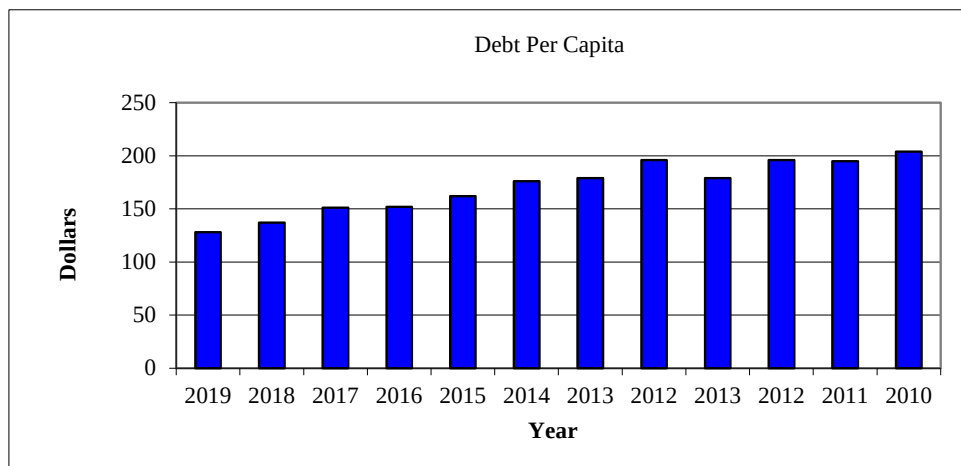
Geauga County, Ohio

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

Year	Governmental Activities			
	General Obligation Bonds	Special Assessment Bonds	Local Government Innovation Loan	Capital Leases
2020	\$9,945,317	\$332,855	\$116,203	\$10,723
2019	0	355,445	161,203	19,303
2018	65,000	377,300	206,203	28,688
2017	130,000	398,456	251,203	38,648
2016	195,000	418,949	296,203	48,808
2015	260,000	438,811	341,203	19,419
2014	325,000	683,074	397,453	37,645
2013	390,000	911,768	0	51,062
2012	455,000	1,284,922	0	61,945
2011	520,000	1,637,562	0	26,976

(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			
\$9,316,255	\$3,359,200	\$1,285,754	\$24,366,307	0.37%	\$259
7,540,877	3,431,700	508,159	12,016,687	0.18	128
8,134,554	3,503,500	577,880	12,893,125	0.21	137
9,132,656	3,569,500	647,599	14,168,062	0.25	151
8,985,990	3,632,900	717,317	14,295,167	0.25	152
9,108,661	4,245,500	787,036	15,200,630	0.29	162
10,152,811	4,104,301	856,755	16,557,039	0.32	176
11,198,153	3,354,000	926,474	16,831,457	0.33	179
12,069,114	3,403,000	996,193	18,270,174	0.38	195
11,824,536	3,446,000	750,912	18,205,986	0.41	195



Geauga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt December 31, 2020

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
The County			
General Obligation Bonds	\$9,945,317	100.00 %	\$9,945,317
Special Assessment Bonds	332,855	100.00	332,855
Local Government Innovation Loan	116,203	100.00	116,203
Capital Leases	10,723	100.00	10,723
<i>Total County</i>	<u>10,405,098</u>		<u>10,405,098</u>
Overlapping			
All Cities wholly within County	4,190,000	100.00	4,190,000
All Townships wholly within County	501,231	100.00	501,231
All School Districts (S.D.) wholly within County	56,937,374	100.00	56,937,374
Geauga County Public Library	22,635,000	100.00	22,635,000
Cardinal Local S.D.	1,050,000	98.76	1,036,980
Chagrin Falls Exempted Village Local S.D.	33,570,000	35.37	11,873,709
Kirtland Local S.D.	9,574,992	0.70	67,025
Madison Local S.D.	20,456,853	0.36	73,645
Riverside Local S.D.	37,833,905	0.39	147,552
Auburn Career Center JVSD	4,025,000	49.03	1,973,458
<i>Total Overlapping</i>	<u>190,774,355</u>		<u>99,435,974</u>
Total Applicable to Geauga County	<u><u>\$201,179,453</u></u>		<u><u>\$109,841,072</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2018 tax year, 2019 collection.

Source: Geauga County Auditor

Geauga County, Ohio

*Pledged Revenue Coverage
Water Resources Fund
Last Ten Years*

Year	Gross Revenues (1)	Operating Expenses Net of Depreciation	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2020	\$6,752,569	\$5,654,519	\$1,098,050	\$1,305,307	\$267,271	\$1,572,578	0.70
2019	6,836,323	6,745,248	91,075	1,363,316	304,447	1,667,763	0.05
2018	7,065,268	5,148,726	1,916,542	1,326,769	330,652	1,657,421	1.16
2017	6,742,808	4,568,073	2,174,735	1,261,705	350,245	1,611,950	1.35
2016	7,013,214	4,808,672	2,204,542	1,755,822	336,395	2,092,217	1.05
2015	8,769,178	6,361,726	2,407,452	1,184,369	387,641	1,572,010	1.53
2014	7,247,626	4,849,276	2,398,350	1,970,061	437,375	2,407,436	1.00
2013	6,859,879	4,841,859	2,018,020	989,680	457,529	1,447,209	1.39
2012	6,675,826	4,380,147	2,295,679	1,048,780	474,592	1,523,372	1.51
2011	5,990,785	4,567,462	1,423,323	994,992	486,993	1,481,985	0.96

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

Source: Geauga County Auditor

Geauga County, Ohio

Computation of Legal Debt Margin Last Ten Years

	2020		2019	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,257,209,910	\$3,257,209,910	\$3,217,988,640	\$3,217,988,640
Debt Limitation	\$79,930,248	\$32,572,099	\$78,949,716	\$32,179,886
Total Outstanding Debt:				
Bonds:				
General Obligation	9,945,317	9,945,317	0	0
Special Assessments	332,855	332,855	355,445	355,445
Revenue	3,359,200	3,359,200	3,431,700	3,431,700
OWDA Loans	9,316,255	9,316,255	7,540,877	7,540,877
OPWC Loans	1,285,754	1,285,754	508,159	508,159
Notes	0	0	0	0
Total	24,239,381	24,239,381	11,836,181	11,836,181
Exemptions:				
Self-supporting Debt	9,316,255	9,316,255	7,540,877	7,540,877
Special Assessments	332,855	332,855	355,445	355,445
OPWC Loans	1,285,754	1,285,754	508,159	508,159
Debt Service Fund Balance	1,522,007	1,522,007	1,284,305	1,284,305
Total	12,456,871	12,456,871	9,688,786	9,688,786
Net Debt	11,782,510	11,782,510	2,147,395	2,147,395
Total Legal Debt Margin	\$68,147,738	\$20,789,589	\$76,802,321	\$30,032,491
Legal Debt Margin as a Percentage of the Debt Limit	85.26%		97.28%	
(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		73,930,248		72,949,716
		\$79,930,248		\$78,949,716
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2018		2017		2016	
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>\$3,181,006,840</u>	<u>\$3,181,006,840</u>	<u>\$3,094,177,630</u>	<u>\$3,094,177,630</u>	<u>\$3,069,479,330</u>	<u>\$3,069,479,330</u>
\$78,025,171	\$31,810,068	\$75,854,441	\$30,941,776	\$75,236,983	\$30,694,793
65,000	65,000	130,000	130,000	195,000	195,000
377,300	377,300	398,456	398,456	418,949	418,949
3,503,500	3,503,500	3,569,500	3,569,500	3,632,900	3,632,900
8,134,554	8,134,554	9,132,656	9,132,656	8,985,990	8,985,990
577,880	577,880	647,599	647,599	717,317	717,317
0	0	0	0	2,000,000	2,000,000
<u>12,658,234</u>	<u>12,658,234</u>	<u>13,878,211</u>	<u>13,878,211</u>	<u>15,950,156</u>	<u>15,950,156</u>
8,134,554	8,134,554	9,132,656	9,132,656	8,985,990	8,985,990
377,300	377,300	398,456	398,456	418,949	418,949
577,880	577,880	647,599	647,599	717,317	717,317
<u>1,173,792</u>	<u>1,173,792</u>	<u>1,057,600</u>	<u>1,057,600</u>	<u>2,958,689</u>	<u>2,958,689</u>
<u>10,263,526</u>	<u>10,263,526</u>	<u>11,236,311</u>	<u>11,236,311</u>	<u>13,080,945</u>	<u>13,080,945</u>
<u>2,394,708</u>	<u>2,394,708</u>	<u>2,641,900</u>	<u>2,641,900</u>	<u>2,869,211</u>	<u>2,869,211</u>
<u>\$75,630,463</u>	<u>\$29,415,360</u>	<u>\$73,212,541</u>	<u>\$28,299,876</u>	<u>\$72,367,772</u>	<u>\$27,825,582</u>
<u>96.93%</u>		<u>96.52%</u>		<u>96.19%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>72,025,171</u>		<u>69,854,441</u>		<u>69,236,983</u>
	<u>\$78,025,171</u>		<u>\$75,854,441</u>		<u>\$75,236,983</u>

(continued)

Geauga County, Ohio

Computation of Legal Debt Margin (continued) 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	\$3,046,411,200	\$3,046,411,200	\$3,003,612,910	\$3,003,612,910
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	18,140,008	18,140,008	19,121,941	19,121,941
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	13,071,826	13,071,826	13,363,307	13,363,307
Net Debt	5,068,182	5,068,182	5,758,634	5,758,634
Total Legal Debt Margin	\$69,592,098	\$25,395,930	\$67,831,689	\$24,277,495
Legal Debt Margin as a Percentage of the Debt Limit	93.21%		92.17%	
(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		68,660,280		67,590,323
		\$74,660,280		\$73,590,323
(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
<u>4,000,000</u>	<u>4,000,000</u>	<u>5,500,000</u>	<u>5,500,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
<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
<u>2,128,478</u>	<u>2,128,478</u>	<u>3,159,470</u>	<u>3,159,470</u>	<u>1,651,229</u>	<u>1,651,229</u>
<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>

Geauga County, Ohio

Demographic Statistics Last Ten Years

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita	Total Public School Enrollment
2020	93,843	\$6,644,886,000	\$70,809	9,514
2019	93,649	6,500,257,000	69,411	9,925
2018	94,031	6,218,666,000	66,134	10,106
2017	93,918	5,780,539,000	61,549	10,333
2016	94,060	5,770,587,000	61,350	10,513
2015	94,102	5,284,607,000	56,158	10,864
2014	94,295	5,202,991,000	55,178	11,092
2013	93,972	5,071,628,000	53,970	11,867
2012	93,680	4,770,039,000	50,918	11,867
2011	93,228	4,459,139,000	47,830	12,000

(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
230.0	6.7	8.1	8.1
229.5	3.5	4.1	3.7
232.8	4.3	4.6	3.9
232.5	4.8	5.0	4.4
232.8	4.4	4.9	4.9
232.9	4.0	4.9	5.3
233.4	5.1	5.7	6.2
232.6	6.4	7.4	7.4
231.9	6.0	7.2	8.1
230.8	6.5	8.6	8.9

Geauga County, Ohio

Ten Largest Employers 2020 and 2011

2020				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,425	3.08%
University Hospital Health Systems	Hospital/Health Care	1930	1,141	2.46
WalMart	(a) Retailer	1962*	816	1.76
Geauga County	Government	1806	790	1.71
Great Lakes Cheese	Cheese Packager	1958	703	1.52
Kenston Local School District	School District	---	626	1.35
Chardon Local School District	(b) School District	---	569	1.23
The HC Companies (Dillen Products/Myers)	Manufacturer	2008	543	1.17
Giant Eagle	(a) Retailer	1931*	496	1.07
West Geauga Local School District	(b) School District	---	437	0.95
Total			7,546	16.30%
Total County Civilian Workforce			46,300	

2011				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc.	Manufacturer	1969	1,078	2.13%
Geauga County	Government	1806	1,021	2.02
University Hospital (Geauga Hospital)	Hospital/Health Care	1930	840	1.66
WalMart	(a) Retailer	1962*	778	1.54
Giant Eagle	(a) Retailer	1931*	611	1.21
Great Lakes Cheese	Cheese Packager	1958	578	1.15
Kenston Local School District	School District	---	539	1.07
Dillen Products	Manufacturer	1985	423	0.84
Chardon Local School District	School District	---	405	0.80
West Geauga Local School District	School District	---	320	0.64
Total			6,593	13.06%
Total County Civilian Workforce			50,500	

(a) Includes ALL Geauga County locations

(b) Includes all W-2's issued

* Indicates date national entity began

Sources: Human Resource Departments

Ohio Department of Job and Family Services, Labor Market Information

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Geauga County, Ohio

Construction, Bank Deposits and Property Values Last Ten Years

Year	New Construction (1)			Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
2020 (2)	\$27,265,780	\$9,872,510	\$37,138,290	\$2,910,158,000
2019	21,743,080	8,823,290	30,566,370	2,695,660,000
2018	22,593,570	4,379,870	26,973,440	2,450,788,000
2017	21,011,480	2,193,620	23,205,100	2,356,561,000
2016	18,684,680	4,689,970	23,374,650	2,251,738,000
2015	17,019,950	1,908,360	18,928,310	2,170,148,000
2014	18,658,290	2,823,840	21,482,130	1,683,085,000
2013	16,039,070	2,177,560	18,216,630	759,520,000
2012	13,822,300	632,640	14,454,940	754,396,000
2011	13,833,330	1,873,590	15,706,920	761,040,000

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

(2) Represents the 2020 tax year 2021 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

Real Property Value		
Agricultural/ Residential	Commercial/ Industrial/PU	Tax Exempt (3)
\$3,068,377,270	\$362,978,860	\$273,260,470
2,772,781,000	353,972,760	270,590,290
2,750,968,140	344,349,890	268,663,450
2,731,325,410	338,065,800	264,574,680
2,646,410,590	339,742,680	256,398,260
2,632,099,660	337,581,590	249,419,370
2,619,766,110	337,850,450	245,771,930
2,587,968,450	334,093,980	248,175,740
2,578,288,810	336,452,520	251,072,840
2,575,693,510	339,042,100	253,860,220

Geauga County, Ohio

County Government Employees Last Ten Years

	2020	2019	2018	2017
Government Activities				
Legislative and Executive				
General	96	100	99	86
Real Estate Assessment	12	13	18	16
Delinquent Tax Collector	4	7	7	8
Community Development Admin.	1	3	2	4
Judicial				
General	62	59	60	64
Law Library	1	1	1	1
Common Pleas Mediation	2	3	0	0
Certificate of Title	6	7	8	9
CASA	4	3	4	5
Intensive Supervision	2	2	1	1
Care and Custody	2	6	2	3
Court Technology	2	2	2	2
Pre-sentence Investigation Reporting	0	1	1	1
Public Safety				
General	139	139	141	147
911 Program	8	8	7	7
800 System Communication	3	3	3	3
Youth Center	0	0	0	0
Victim Witness	1	1	1	1
Education and Enforcement	0	0	0	0
D.A.R.E.	0	0	0	0
Miscellaneous	7	6	6	5
Public Works				
General	2	3	0	0
Motor Vehicle and Gas Tax	59	59	56	55
Human Services				
General	9	10	10	10
Developmental Disabilities	67	74	103	111
Child Support Enforcement	10	11	10	11
Transportation Administration	26	26	27	29
Aging	35	39	37	36
County Home	0	0	0	14
Public Assistance	74	70	69	74
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	6	6	5	5
Business-Type Activities				
Water Resources	36	36	32	34
Water District	3	3	3	3
Storm Water	1	1	1	1
Agencies	105	102	97	99
TOTALS	790	809	818	850

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

2016	2015	2014	2013	2012	2011
96	101	107	115	122	100
15	17	21	23	16	19
8	10	11	25	12	9
4	4	4	3	4	4
68	69	70	75	60	61
1	1	1	1	1	1
2	4	3	3	3	2
9	8	9	9	8	8
4	4	5	3	4	4
1	2	2	3	3	2
2	3	1	4	5	5
2	2	2	2	1	2
1	1	1	1	1	1
136	136	170	169	155	157
8	8	11	8	9	9
3	3	2	2	2	2
0	0	0	0	0	0
1	1	1	1	1	1
0	0	0	0	0	0
0	2	2	2	2	2
6	7	10	9	10	7
0	0	3	4	3	3
49	49	53	58	60	59
9	6	9	8	8	8
119	130	140	174	205	246
12	13	14	13	11	13
29	25	28	26	27	25
35	33	34	35	33	33
16	13	15	15	18	18
72	65	67	70	69	71
5	5	5	5	5	5
4	4	4	4	4	4
34	36	38	35	34	33
3	1	3	1	2	2
1	1	1	1	1	1
107	111	114	117	107	104
862	875	961	1,024	1,006	1,021

Geauga County, Ohio

Capital Asset Statistics by Function/Program Last Ten Years

	2020	2019	2018	2017
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	1	2	2
Maintenance Vehicles	12	12	10	10
Commissioner Owned Buildings	43	43	45	45
Square footage of County Administration Buildings	108,848	108,848	108,848	108,848
Judicial				
Juvenile Court Vehicles	0	0	0	0
Care and Custody Vehicles	0	0	0	0
Square footage of County Administration Buildings	19,835	19,835	19,835	19,835
Public Safety				
Building Department Vehicles	6	4	5	4
Coroner's Vehicles	1	1	1	1
Sheriff's Vehicles	79	82	84	78
Square footage of Safety Center	87,237	87,237	87,237	87,237
Square footage of Post 2 Facility	13,030	13,030	13,030	13,030
911 Program Vehicles	0	0	0	0
Youth Center Vehicles	0	0	0	0
Square footage of Youth Center	4,646	4,646	4,646	4,646
Public Works				
Number of Bridges	187	187	187	187
Lane Miles of Bridges	235.7	235.7	235.7	235.7
Engineer's Vehicles	77	57	57	56
Square footage of County Engineer's facilities	68,616	68,616	68,616	68,616
Human Services				
Veterans Service's Vehicles	1	1	1	1
Developmental Disabilities Vehicles	9	9	9	12
Square footage of GCBDD Facilities	117,499	119,991	119,991	119,991
Children's Services Levy Vehicles	2	2	3	3
Child Support Enforcement Vehicles	2	2	2	2
Transportation Administration Vehicles	23	21	19	19
Square footage of Transportation Facility	18,630	18,630	18,630	18,630
Aging Department Vehicles	19	14	16	12
Square footage of Senior Center	0	0	26,358	26,358
County Home Vehicles	0	0	0	1
Square footage of County Home	16,770	16,770	16,770	16,770
Public Assistance Vehicles	12	10	8	7
Square footage of JFS Administration Building	0	18,486	18,486	18,486
Health Services				
Dog and Kennel Vehicles	2	2	2	2
Square footage of Animal Shelter	2,562	2,562	2,562	2,562
Mental Health Vehicles	1	1	1	1
Square footage of Ravenwood	9,654	9,654	9,654	9,654
Square footage of Mental Health Apartment Complex	8,972	8,972	8,972	8,972

2016	2015	2014	2013	2012	2011
2	2	2	2	2	2
1	1	1	1	1	1
1	1	0	1	1	1
9	8	7	7	6	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
0	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	0	1	1
80	78	79	83	75	82
87,237	87,237	87,237	87,237	87,237	87,237
13,030	13,030	13,030	13,030	13,030	13,030
0	0	0	0	0	0
0	0	0	0	0	0
4,646	4,646	4,646	4,646	4,646	4,646
187	187	187	188	188	186
235.7	235.7	235.6	234.8	234.8	227.6
54	49	49	49	54	53
68,616	64,616	64,616	64,616	64,616	64,616
1	1	1	1	1	1
13	27	25	29	27	27
119,991	119,991	119,991	119,991	119,991	119,991
3	4	3	3	5	5
2	2	2	1	1	1
19	20	24	26	21	21
18,630	18,630	18,630	18,630	18,630	18,630
11	10	12	10	9	7
26,358	26,358	26,358	26,358	26,358	26,358
1	0	0	0	2	2
16,770	16,770	16,770	16,770	16,770	16,770
6	6	8	8	5	5
18,486	18,486	18,486	18,486	18,486	18,486
2	1	3	2	2	2
2,562	2,562	2,562	2,562	2,562	2,562
1	1	1	1	1	1
9,654	9,654	9,654	9,654	9,354	9,354
8,972	8,972	8,972	0	0	0

(continued)

Geauga County, Ohio

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

	2020	2019	2018	2017
<i>Business-Type Activities</i>				
Water Resources Vehicles	36	39	40	39
Water Resources Owned Buildings	0	0	0	0
Number of Wastewater Facilities Maintained	63	57	64	63
Square footage of Water Resource Garage	20,170	20,170	20,170	20,170
Square footage of Infirmity Laboratory Facility	4,374	4,374	4,374	4,374
Water District Vehicles	3	3	3	1
Number of Water Facilities Maintained	6	6	6	6
<i>Agencies</i>				
Emergency Management Vehicles	3	2	2	2

Source: Geauga County Capital Asset Records

2016	2015	2014	2013	2012	2011
37	37	38	38	38	36
1	1	1	1	1	1
63	62	62	62	62	62
20,170	20,170	20,170	20,170	20,170	20,170
4,374	4,374	4,374	4,374	4,374	4,374
4	4	4	3	4	5
6	6	6	6	6	6
3	2	2	2	2	2

Geauga County, Ohio

Operating Indicators by Function/Program Last Ten Years

	2020	2019	2017	2016
Government Activities				
Legislative and Executive				
Auditor				
Parcels Transferred	3,567	3,387	3,507	3,456
Accounting Warrants (checks) Issued (#)	21,993	23,862	24,175	33,635
Accounting Warrants (checks) Issued (\$)	\$263,113,555	\$246,268,139	\$241,309,335	\$227,235,866
Board of Elections				
Registered Voters	67,972	64,410	66,740	65,493
Voter Turnout in November	56,600	22,231	43,325	26,082
Percentage of Voter Turnout	83.27 %	34.51 %	64.92 %	39.82 %
Recorder				
Deeds Filed	4,004	3,852	3,941	3,979
Mortgages Filed	5,349	3,948	3,597	4,090
Judicial				
Common Pleas Court Cases				
Civil	496	729	701	722
Criminal	204	222	197	223
Domestic	273	315	302	290
Felony Indictments	198	207	188	217
Judgment Liens	434	1,826	1,930	2,951
Public Safety - Sheriff's Department Activity				
Phone Calls Received by Communications Center	97,803	97,634	103,876	106,113
Traffic Citations Issued	1,292	1,485	1,364	1,774
Operating a Motor Vehicle while				
Intoxicated (OMVI) Arrests	123	149	138	156
Criminal Cases Processed	1,058	1,435	1,558	1,669
Domestic Violence Arrests	58	69	70	87
Drug Offenses	156	163	119	196
Juvenile Offenses	75	118	140	145
Assaults	66	45	26	54
Vehicular Homicide	0	0	0	0
Total Beds in the Safety Center	182	182	182	182
Inmates Received and Processed	2,086	2,457	2,365	2,475
Total Meals Served	110,694	148,342	156,934	142,463
Health Services - Dog and Kennel				
Dogs Licensed	10,387	11,225	11,773	11,803
Number of Penalties Assessed	583	821	744	658
Replacement Tags Issued	26	31	42	32
Kennels	19	22	22	26
Number of Kennel Penalties Assessed	0	2	0	0
Business-Type Activities				
Water Resources				
Sewer Customer Accounts	7,143	7,769	7,767	7,738
Gallons of Wastewater Treated	640,080,000	616,000,000	722,355,000	773,600,000
Miles of Sewer Lines Maintained	134	134	135	138
Facilities Maintained	63	57	64	63
Water District				
Water Customer Accounts	885	864	861	890
Miles of Water Lines Maintained	34	34	33	33
Facilities Maintained	6	6	6	6

Sources: Various Geauga County Departments

2015	2014	2013	2012	2011	2010
3,587	3,395	3,262	3,161	2,991	2,780
22,788	24,978	25,223	25,030	23,237	25,274
\$231,922,055	\$230,905,043	\$224,964,199	\$224,069,215	\$243,224,022	\$489,318,259
64,950	61,891	64,248	63,501	66,849	64,117
51,580	32,110	31,737	22,751	51,806	36,532
79.41 %	51.88 %	49.40 %	35.83 %	77.50 %	56.98 %
3,891	3,915	2,824	3,582	3,281	3,022
4,460	4,136	4,603	4,899	5,012	4,333
744	702	716	809	909	1,002
207	240	230	222	171	184
286	324	329	343	375	368
217	226	230	222	171	177
1,906	1,919	2,212	2,305	2,338	2,603
100,571	94,808	81,834	76,680	112,779	96,425
1,855	1,401	1,552	1,743	1,757	2,270
147	154	157	173	230	269
1,568	1,617	2,123	2,628	2,008	2,251
71	60	89	110	81	82
167	198	285	165	157	45
166	200	157	158	202	36
51	61	53	55	71	74
0	0	0	0	0	0
182	182	182	182	182	182
2,899	2,932	2,349	2,569	3,055	1,373
153,253	147,570	141,598	126,884	138,026	68,758
11,946	11,731	12,157	12,281	12,814	13,075
708	454	658	671	773	708
34	26	26	32	49	62
27	27	30	29	39	49
2	1	7	1	1	3
7,671	7,632	7,797	7,542	7,542	7,653
716,000,000	804,000,000	740,000,000	737,000,000	718,000,000	847,000,000
135	133	133	133	132	132
63	62	62	62	62	62
858	788	752	721	707	724
30	30	30	29	29	29
6	6	6	6	6	6

Geauga County, Ohio

Miscellaneous Statistics

December 31, 2020

Date of Incorporation	1806
29th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	408
Number of Political Subdivisions Located in the County	
Villages	4
Townships	16
City	1
School Districts	6
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	56.6
State Highways	137.6
County Highways	235.7
Communications	
1 Radio Stations - WKHR - FM 91.5	
1 Television Station - Geauga TV	
2 Newspapers - Geauga County Maple Leaf	
Geauga Times Courier	

(continued)

Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

Geauga County, Ohio

Miscellaneous Statistics (continued)

December 31, 2020

Geauga County's Agriculture		
Number of Farms	1,049	
Average Size of Farm	67	Acres
Land in Farms	69,907	Acres
Livestock Numbers on Farms		
Dairy Cattle and Calves	10,714	Head
Horses and Ponies	3,865	Head
Hogs and Pigs	1,349	Head
Crops Raised		
Corn for Grain	3,636	Acres
All Hay	13,691	Acres
Wheat for Grain	1,109	Acres
Soybean	7,465	Acres
Agricultural Products Produced/Sold		
Dairy Products	\$11,027,000	
Cattle	\$4,082,000	
Hogs and Pigs	\$208,000	
Corn for Grain	496,481	Bushels
Hay	27,554	Ton
Oats	73,202	Bushels
Soybean	309,391	Bushels
Maple Syrup	36,095	Gallons
Nursery/Greenhouse	\$6,207,000	
Fruits and Vegetables	\$2,857,000	
Number of Farms		
2017	1049	
2012	959	
2007	888	
2002	975	
1987	740	

NOTE: Agriculture continues to be a changing, dynamic industry in Geauga County, affected by weather, prices and population shifts. Increased interest is noted in growing and marketing more intensive crops, such as fruits and vegetables. The County is unique in both its agriculture and population mix.

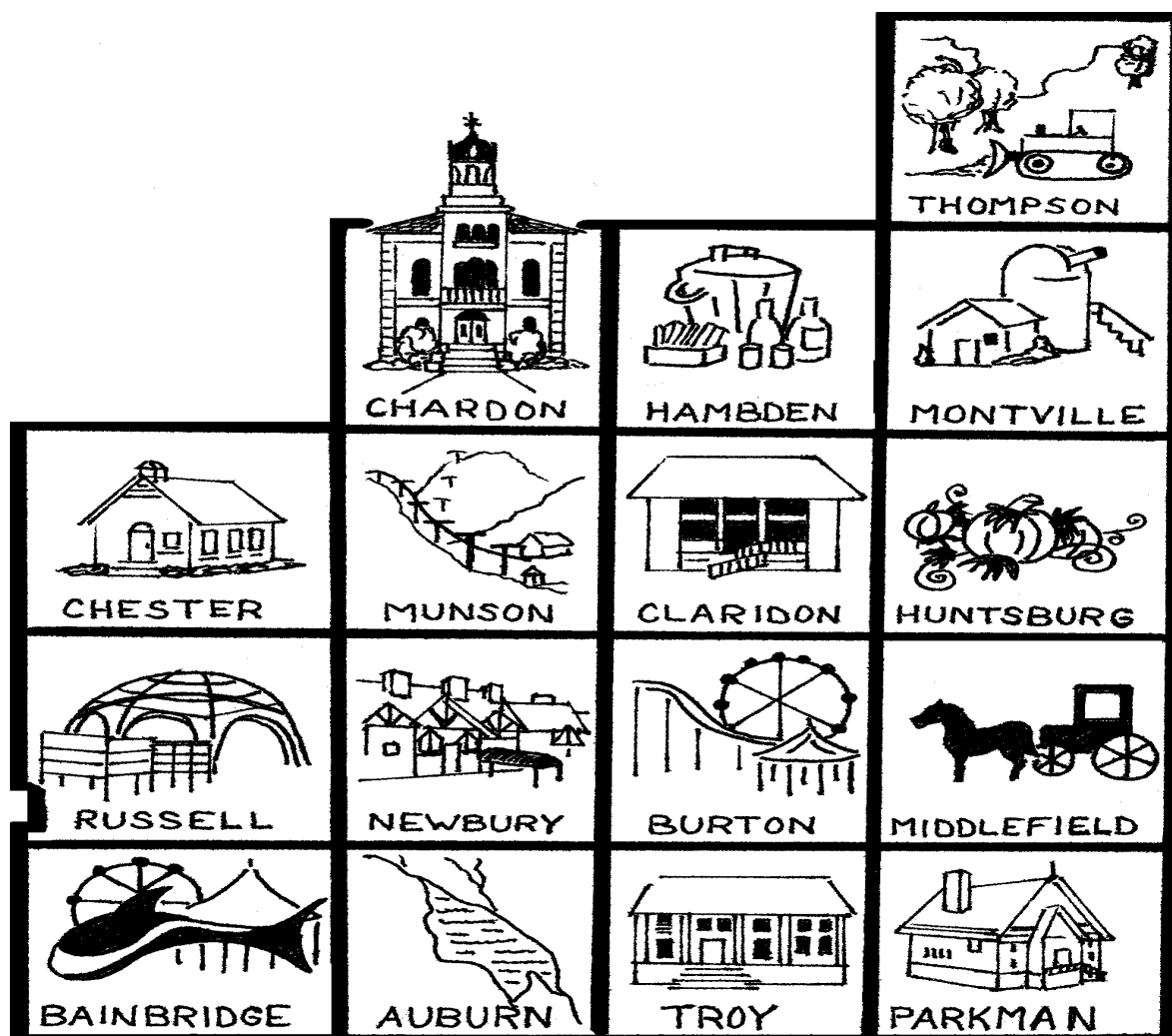
Source: United States Department of Agriculture 2017 Census

Geauga County, Ohio

Townships, Villages, and City within the County

	Date Established	Population		Date Established	Population
Thompson Township	1817	2,269	Middlefield Township	1817	4,493
Chardon Township	1816	4,585	Middlefield Village	1901	2,694
Chardon City	1851	5,148	Bainbridge Township	1817	11,395
Hambden Township	1811	4,661	Auburn Township	1827	6,443
Montville Township	1822	1,991	Troy Township	1820	2,801
Chester Township	1816	10,255	Parkman Township	1817	4,131
Munson Township	1821	6,621	Hunting Valley Village	1924	116
Claridon Township	1817	2,860	Aquilla Village	1880	340
Huntsburg Township	1821	3,637			
Russell Township	1827	5,190	County Total		93,389
South Russell Village	1923	3,810			
Newbury Township	1817	5,537			
Burton Township	1806	2,957			
Burton Village	1895	1,455			

Sources: Geauga County Archives
2010 U.S. Census



R. Kolum

Geauga County, Ohio was incorporated March 1, 1806.
The following Auditors have served the people of Geauga County.

Name	Term
Edward Paine, Jr.	1806
Orestes K. Hawley	1806-1807
Abraham Tappen	1807-1810
Nehemiah King	1810-1811
Jedeidiah Beard	1811-1818
Ralph Cowles	1818-1821
Eleazer Paine	1821-1827
Ralph Cowles	1827-1835
William Kerr	1835-1839
Ralph Cowles	1839-1845
William K. Williston	1845-1851
Marsh Smith	1851-1857
C.C. Fields	1857-1865
Abram P. Tilden	1865-1873
Milton L. Maynard	1873-1877
William Howard	1877-1887
Sylvester D. Hollenbeck	1887-1899
Wallace W. Hull	1899-1909
H.A. Cowles	1909-1913
A.A. Fowler	1913-1917
H.E. Leachy	1917-1923
Ethel L. Thrasher	1923-1943
Wilma F. Kronk	1943-1968
Helen K. Frank	1968-1979
Richard J. Makowski	1979-1995
Tracy A. Jemison	1995 - 2008
Frank J. Gliha	2009 - 2017
Charles E. Walder	2018 - Present

