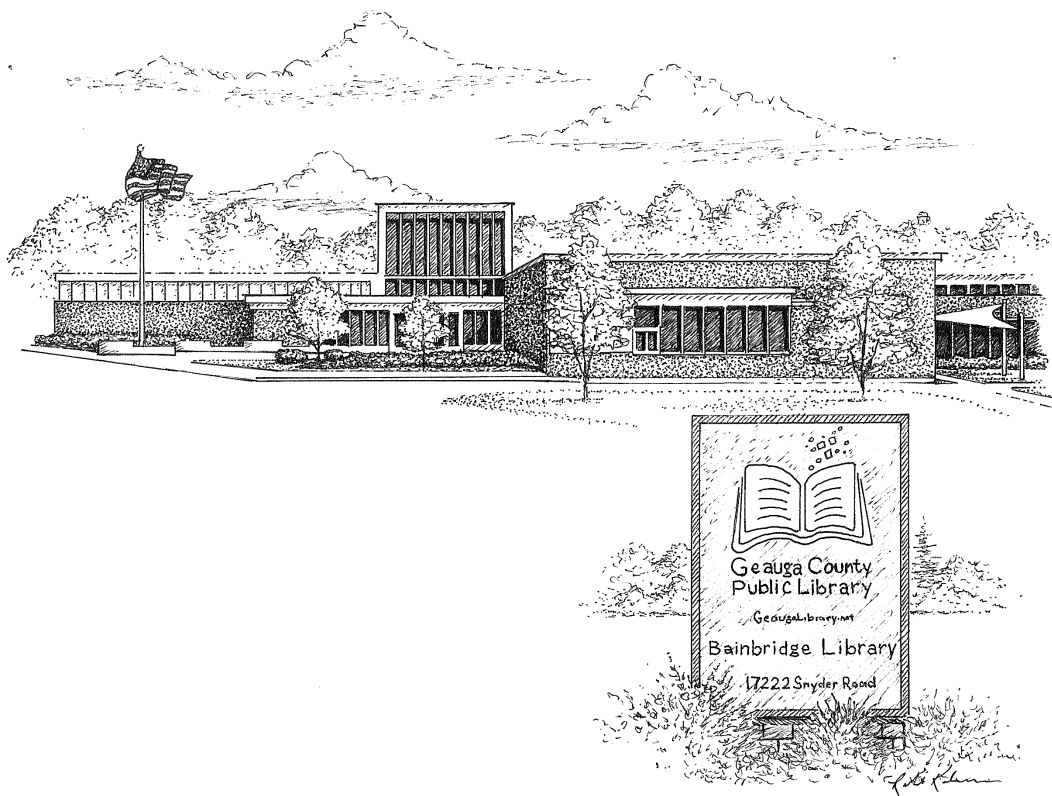


Geauga County, Ohio

Annual Comprehensive Financial Report



For the Year Ended December 31, 2023

ABOUT THE COVER

Pictured on the cover is the Geauga County Public Library – Bainbridge Branch. It is located at 17222 Snyder Road in Bainbridge Township. Ground was broken for this project in the Fall of 2019 and the official opening occurred on February 1, 2021. The building is 29,875 square feet and had a circulation of 351,819 physical materials in 2023. The facility is highlighted by a Makerspace with state-of-the-art equipment, a Digital Legacy Lab, meeting rooms, study rooms, and programs for all ages. The Bainbridge Branch is visited by over 8,600 patrons per month.

Residents with questions or concerns regarding the Geauga County Public Library system are encouraged to attend Board meetings which are held on the third Tuesday of every month at 4:00pm. Meetings are held in a rotation of libraries in the system. Please visit their website at <https://geaugalibrary.net/about/gcpl-board> for meeting locations, dates and times. For additional information and resources about the Geauga County Library system itself, please visit their website at <https://geaugalibrary.net>.

Geauga County Public Library – Bainbridge Branch
17222 Snyder Road
Chagrin Falls, OH 44023
Phone: 440-543-5611
Hours: Monday thru Thursday 9:00am - 9:00pm
Friday and Saturday 9:00am – 5:00pm
Sunday 1:00pm – 5:00pm

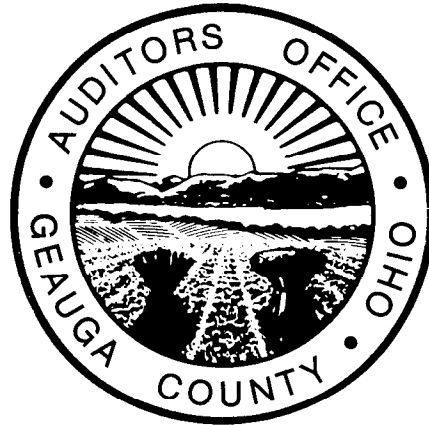
Introductory Section

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Geauga County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2023



Charles E. Walder
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Ronald H. Leyde
Chief Deputy Auditor

Geauga County, Ohio

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Auditor
Charles E. Walder
Chief Fiscal Officer

August 11, 2025

To the Citizens of Geauga County
and to The Board of County Commissioners:
the Honorable James Dvorak
the Honorable Carolyn Brakey, and
the Honorable Ralph Spidalieri

It is my privilege to present to you Geauga County's (the County) Annual Comprehensive 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 2023, 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 Geauga County at present-day Burton. A one-room log building was first erected in Chardon in 1808 to serve as a temporary courthouse and County seat. The first permanent courthouse was built on the southwest corner of Chardon's Public Square in 1813 at a cost of \$600. In March 1840, the residents of Painesville petitioned the General Assembly to designate Painesville as the County seat rather than Chardon, creating the present-day split between Geauga and Lake Counties. The present courthouse was built in 1869 at a cost of \$88,862.

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

Direct Line: (440) 279-1600

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

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

Email: auditor@co.geauga.oh.us

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

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

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

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

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Geauga County (the Primary Government) and its Component Unit in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" and (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB 14 and 34." The Primary Government includes the financial activities of the Children's Services Board, the County Board of Developmental Disabilities, and the Geauga County Board of Mental Health and Recovery Services. The County does not have any component units.

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

The Emergency Management Agency, the Geauga/Trumbull Solid Waste District, and the Portage-Gauga Juvenile Detention and Rehabilitation Center are governmental joint ventures and the County Risk Sharing Authority (CORSA) and the County Commissioners Association of Ohio Workers' Compensation Group-Retrospective-Rating Plan are public entity risk pools in which the County participates.

The 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 is a related organization of the County.

The County serves as fiscal agent for the Geauga County Combined Health District, the Geauga County Soil and Water Conservation District, Emergency Management Agency and the Family First Council whose activities are included in this report as custodial funds. A complete discussion of the County's reporting entity is provided in Notes 1, 10, 11, 12 and 23.

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 debt service 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, Chardon Local School District, Kenston Local School District and West Geauga Local School District.

According to the Ohio Department of Development, Geauga County's population is estimated at 95,407 for 2023, which represents a 0.06 percent decrease from the 2022 estimate. The unemployment of the County averaged 3.1 percent for 2023. The State average was 3.5 and the National average was 3.6 percent for 2023.

Long-Term Financial Planning

The Board of County Commissioners, in anticipation of future retirements, has decided to commit 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 2023, the Geauga County Department of Community and Economic Development completed three of the four projects that were awarded through the Community Development Block Grant (CDBG) program allocation grant through the State of Ohio. The following entities projects were completed: WomenSafe, Incorporated, Camp Ho Mita Koda and the Geauga County Department on Aging. The final project was completed in early 2024.

The Geauga County Community and Economic Development provides Fair Housing education and outreach county wide by means of landlord/tenant workshops, public meetings, and flyers and continues to manage inquiries from residents who present civil rights issues/claims. Throughout 2023, this office responded to several Fair Housing calls, referring the callers to the Fair Housing Resource Center in Painesville, Lake County, Ohio.

In 2023, there are currently nine active loans reflective of both the Revolving Loan Fund and the Local Revolving Loan fund. All loans are current, and businesses continue to use their best efforts to retain full time employment based on the individual loan agreements. Geauga County Community and Economic Development has had several inquiries into the loan program.

The State of Ohio Department of Development awarded Geauga County over \$4 million in 2022 through the Building Demolition and Site Revitalization grant. During 2023, there has been much progress in the demolition of the former Geauga Lake site with the site being readied for redevelopment.

During 2023, the Geauga County Engineer's Office completed pavement improvements on ten projects covering approximately twenty-six miles of roadway. Additionally, one bridge was replaced and multiple culverts were repaired or replaced. Eighty-four miles of road were restriped. The cost for the work performed in 2023 totaled nearly \$8.1 million. The County was able to utilize \$2.2 million of State and Federal aid to accomplish these improvements.

Asphalt resurfacing projects were completed for portions of Old State Road, Fairmount Road, Farmington Road, Brakeman Road, Mumford Road, Morgan Road, Messenger Road, Leggett Road, Clay Street and Washington Street.

Bridge and culvert projects were completed on Fairmount Road, Farmington Road, Mumford Road, Clay Street, and Washington Street.

Acknowledgements

The publication of this Annual Comprehensive 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, 2023. 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 Pamela McMahan, Evelyn Geib, and Christine Kloski.

Sincerely,

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

Charles E. Walder
Gauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2023

Board of Commissioners

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

Auditor

Charles E. Walder

Clerk of Courts

Sheila M. Bevington

**Common Pleas Court
General Division**

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

**Common Pleas Court
Probate/Juvenile**

Honorable Timothy Grendell

Coroner

John Urbancic, M.D.

Engineer

Joseph Cattell

Prosecuting Attorney

James R. Flaiz

Recorder

Celesta Mullins

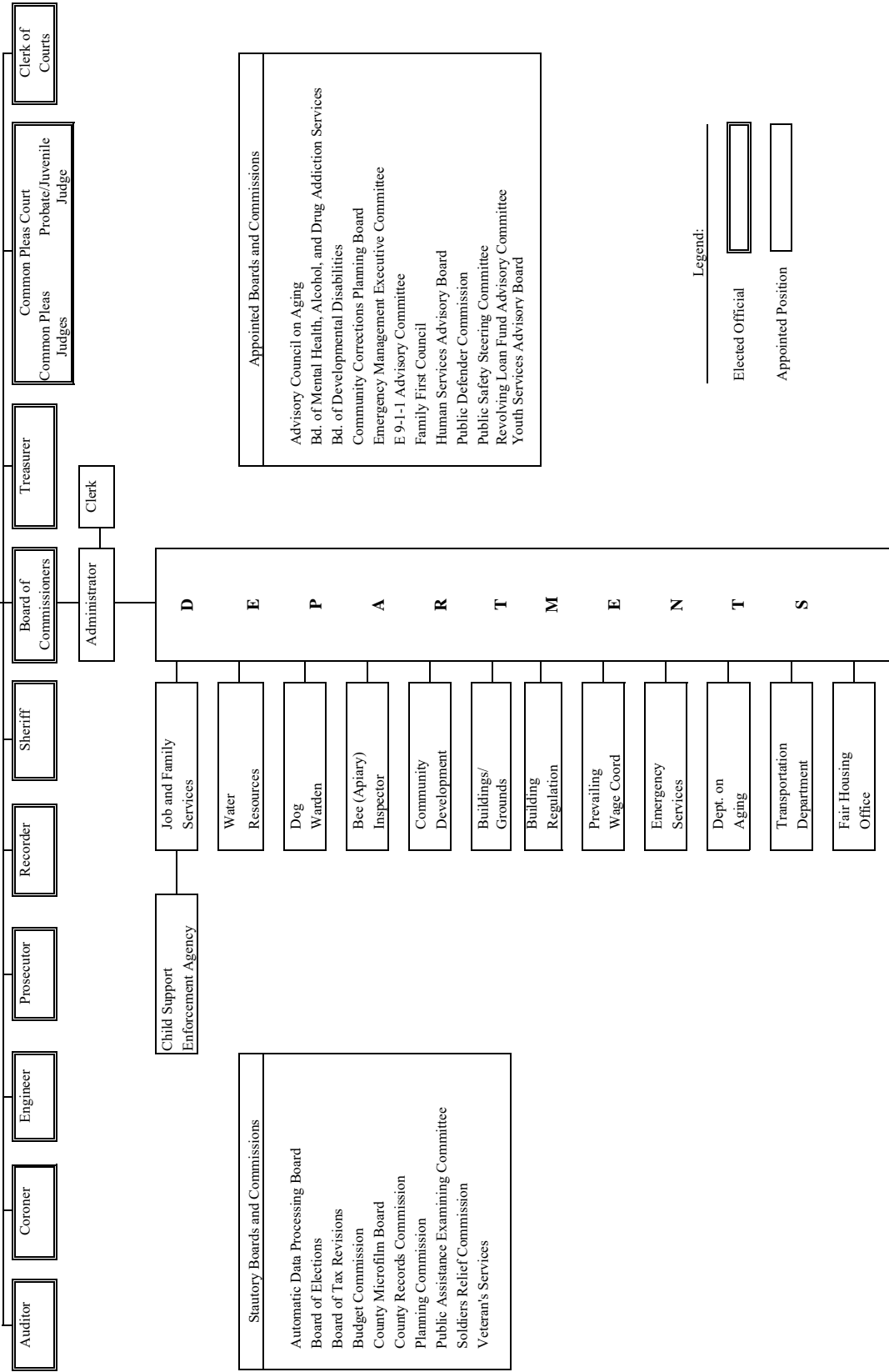
Sheriff

Scott A. Hildenbrand

Treasurer

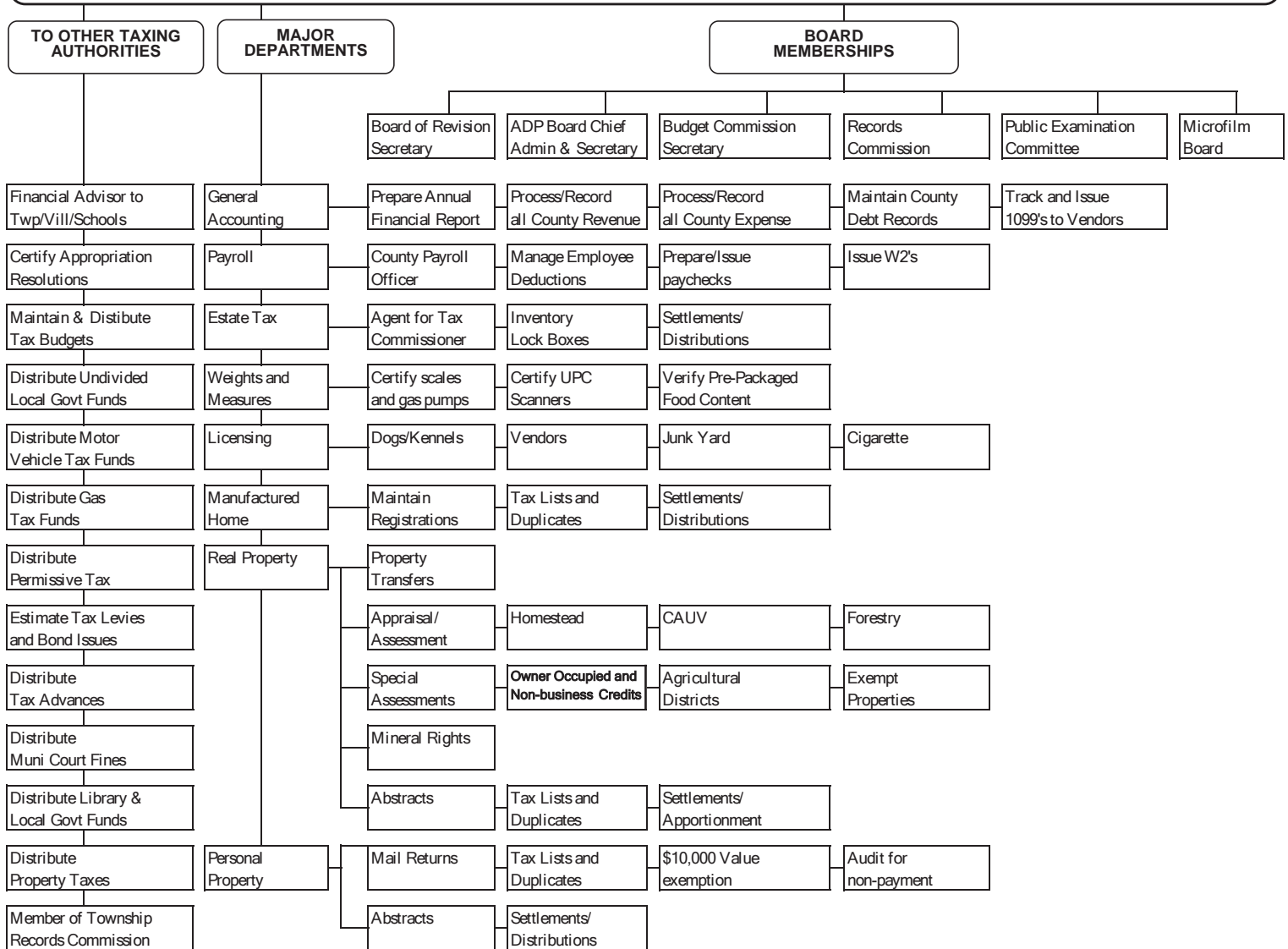
Christopher P. Hitchcock

COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



Legend:
 Elected Official
 Appointed Position

CHARLES E. WALDER, GEAUGA COUNTY AUDITOR



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR

Financial Section

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OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Geauga County
12611 Ravenwood Drive
Chardon, Ohio 44024

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Geauga County, Ohio as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Developmental Disabilities and American Rescue Plan Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2023 it was determined that Special Assessment Receivable was previously understated requiring a restatement to net position of Business-Type Activities and the Water Resources Fund. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the 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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated August 11, 2025, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

August 11, 2025

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2023 (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, 2023. 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 2023 are as follows:

- The County's total assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2023 by approximately \$284.82 million (net position). Of the approximately \$284.82 million of net position, governmental activities accounted for approximately \$255.07 million of net position and business-type activities accounted for approximately \$29.75 million of net position. The County's overall net position increased from the prior year due mainly to increases in cash and cash equivalents from careful management of resources and an increase in governmental capital assets.
- In 2023, capital asset additions consisted of construction in progress, buildings and improvements, infrastructure and the purchase of equipment and vehicles.
- The County implemented GASB 96 during 2023 which resulted in the recording of a subscription payable and intangible right to use subscription asset related to computer backup software with Great Lakes Computer Corporation.
- Overall governmental and business-type cash realized an increase over 2022 as the County monitored cash balances through careful administrative planning.

Using this Annual Comprehensive 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, 2023 (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 2023?” 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 two 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 and American Rescue Plan special revenue funds.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)*

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

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

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

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

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. Also included in the required supplementary information are the pension and OPEB schedules related to the net pension/OPEB assets/liabilities. The combining and individual fund statements and schedules are presented immediately following the required supplemental information on infrastructure.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2023 (Unaudited)

The County as a Whole

You may recall that the statement of net position provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2023 compared to 2022:

(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	Restated 2022	2023	2022	2023	Restated 2022
Assets						
Current and Other Assets	\$168,445,439	\$165,731,689	\$13,646,728	\$12,941,442	\$182,092,167	\$178,673,131
Net Pension Asset	434,222	788,234	27,354	46,918	461,576	835,152
Net OPEB Asset	15,783	6,566,364	0	389,621	15,783	6,955,985
Capital Assets, Net	206,006,324	201,253,549	39,904,590	41,749,200	245,910,914	243,002,749
<i>Total Assets</i>	<u>374,901,768</u>	<u>374,339,836</u>	<u>53,578,672</u>	<u>55,127,181</u>	<u>428,480,440</u>	<u>429,467,017</u>
Deferred Outflows of Resources						
Pension	25,044,152	7,762,865	1,619,120	459,095	26,663,272	8,221,960
OPEB	3,895,432	86,239	245,481	5,027	4,140,913	91,266
Deferred Charge on Refunding	0	0	58,417	60,708	58,417	60,708
Asset Retirement Obligation	0	0	3,179,059	3,269,028	3,179,059	3,269,028
<i>Total Deferred Outflows of Resources</i>	<u>28,939,584</u>	<u>7,849,104</u>	<u>5,102,077</u>	<u>3,793,858</u>	<u>34,041,661</u>	<u>11,642,962</u>
Liabilities						
Current Liabilities	24,625,055	24,238,827	783,515	666,898	25,408,570	24,905,725
Long-term Liabilities						
Due within One Year	1,981,446	1,751,374	1,229,784	1,033,419	3,211,230	2,784,793
Due in More Than One Year:						
Net Pension Liability	60,804,429	18,445,667	3,819,337	1,087,363	64,623,766	19,533,030
Net OPEB Liability	1,293,150	0	81,461	0	1,374,611	0
Other Amounts Due in More Than One Year	24,173,540	24,579,579	22,942,182	23,925,958	47,115,722	48,505,537
<i>Total Liabilities</i>	<u>112,877,620</u>	<u>69,015,447</u>	<u>28,856,279</u>	<u>26,713,638</u>	<u>141,733,899</u>	<u>95,729,085</u>
Deferred Inflows of Resources						
Property Taxes	33,163,736	30,482,891	0	0	33,163,736	30,482,891
Leases	1,584,157	1,630,879	0	0	1,584,157	1,630,879
Pension	622,630	24,264,311	36,387	1,443,051	659,017	25,707,362
OPEB	525,922	7,028,680	31,780	416,833	557,702	7,445,513
<i>Total Deferred Inflows of Resources</i>	<u>35,896,445</u>	<u>63,406,761</u>	<u>68,167</u>	<u>1,859,884</u>	<u>35,964,612</u>	<u>65,266,645</u>
Net Position						
Net Investment in Capital Assets	183,736,485	178,795,514	21,923,473	22,971,263	205,659,958	201,766,777
Restricted	53,989,665	62,856,800	27,354	436,539	54,017,019	63,293,339
Unrestricted	17,341,137	8,114,418	7,805,476	6,939,715	25,146,613	15,054,133
<i>Total Net Position</i>	<u>\$255,067,287</u>	<u>\$249,766,732</u>	<u>\$29,756,303</u>	<u>\$30,347,517</u>	<u>\$284,823,590</u>	<u>\$280,114,249</u>

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)*

The net pension liability (NPL) is one of the largest single liabilities reported by the County at December 31, 2023, GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange; however, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Governmental activities current and other assets increased over the prior year. This is mainly attributable to an increase in cash and cash equivalents, sales tax and property tax receivables and accrued interest receivable. Cash and cash equivalents went up as a result of cash receipts outpacing cash disbursements from careful management of resources. Capital assets increased due to additions outpacing current year depreciation and deletions. Current liabilities increased due mainly to an increase in accounts and contracts payable. The increase in long-term liabilities can be attributed primarily to significant increases in the net pension and OPEB liabilities.

Business-type current and other assets increased due largely to an increase cash and cash equivalents and accounts receivable. Cash and cash equivalents went up as a result of cash receipts outpacing cash disbursements from careful management of resources. Capital assets decreased as a result of current year deletions and annual depreciation exceeding current year additions. Current liabilities remained consistent with the prior year by only increasing slightly. Long-term liabilities increased due to an increase in the net pension liability.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2023 (Unaudited)

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 2023 and 2022.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Program Revenues						
Charges for Services and Operating Assessments	\$11,132,617	\$9,840,733	\$9,088,723	\$8,234,727	\$20,221,340	\$18,075,460
Operating Grants and Contributions	26,127,238	27,592,951	0	0	26,127,238	27,592,951
Capital Grants and Contributions	567,235	1,215,718	20,620	4,981,431	587,855	6,197,149
<i>Total Program Revenues</i>	<u>37,827,090</u>	<u>38,649,402</u>	<u>9,109,343</u>	<u>13,216,158</u>	<u>46,936,433</u>	<u>51,865,560</u>
General Revenues						
Property Taxes	33,205,085	34,925,026	0	0	33,205,085	34,925,026
Sales Taxes	22,369,661	21,027,423	0	0	22,369,661	21,027,423
Grants and Entitlements	3,855,393	4,171,500	0	0	3,855,393	4,171,500
Permissive Motor Vehicle License Tax	1,709,191	0	0	0	1,709,191	0
Investment Earnings/Interest	6,228,507	1,460,265	169,526	27,040	6,398,033	1,487,305
Other	5,496,046	4,191,384	435,064	1,293,291	5,931,110	5,484,675
<i>Total General Revenues</i>	<u>72,863,883</u>	<u>65,775,598</u>	<u>604,590</u>	<u>1,320,331</u>	<u>73,468,473</u>	<u>67,095,929</u>
<i>Total Revenues</i>	<u>110,690,973</u>	<u>104,425,000</u>	<u>9,713,933</u>	<u>14,536,489</u>	<u>120,404,906</u>	<u>118,961,489</u>
Program Expenses						
General Government:						
Legislative and Executive	22,391,530	16,378,183	0	0	22,391,530	16,378,183
Judicial	7,404,902	4,781,428	0	0	7,404,902	4,781,428
Public Safety	20,030,399	17,300,443	0	0	20,030,399	17,300,443
Public Works	10,436,397	9,183,080	0	0	10,436,397	9,183,080
Health	8,117,685	7,782,506	0	0	8,117,685	7,782,506
Human Services	34,010,128	28,280,165	0	0	34,010,128	28,280,165
Economic Development and Assistance	2,781,390	0	0	0	2,781,390	0
Interest	420,710	457,899	0	0	420,710	457,899
Water Resources	0	0	8,441,019	10,509,465	8,441,019	10,509,465
Water District	0	0	1,934,114	1,538,402	1,934,114	1,538,402
Storm Water	0	0	48,371	17,164	48,371	17,164
<i>Total Program Expenses</i>	<u>105,593,141</u>	<u>84,163,704</u>	<u>10,423,504</u>	<u>12,065,031</u>	<u>116,016,645</u>	<u>96,228,735</u>
<i>Change in Net Position before Transfers and Special Item</i>	5,097,832	20,261,296	(709,571)	2,471,458	4,388,261	22,732,754
Special Item - Transfer of Operations	321,080	0	0	0	321,080	0
Transfers	(118,357)	(17,721)	118,357	17,721	0	0
<i>Change in Net Position</i>	<u>5,300,555</u>	<u>20,243,575</u>	<u>(591,214)</u>	<u>2,489,179</u>	<u>4,709,341</u>	<u>22,732,754</u>
Net Position Beginning of Year - Restated	249,766,732	229,523,157	30,347,517	27,858,338	280,114,249	257,381,495
<i>Net Position End of Year</i>	<u>\$255,067,287</u>	<u>\$249,766,732</u>	<u>\$29,756,303</u>	<u>\$30,347,517</u>	<u>\$284,823,590</u>	<u>\$280,114,249</u>

During 2023, real estate collections decreased compared with the previous year. This is due to decreases in collections related to a drop in tax rates resulting from expiring levies.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2023 (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.

Program expenses for governmental activities increased significantly due to changes in the net pension and OPEB assets/liabilities. Program expenses related to these liabilities were a negative (\$14,951,419) in 2022 versus a positive \$103,218 in 2023, which represents an increase of \$15,054,637 in expenses.

Governmental program expenses excluding amounts related to the change in the net pension/OPEB liabilities and the related payments subsequent increased by approximately \$6.4 million due mainly to an increase in human services and economic development and assistance related to developmental disability, public assistance and demolition and site revitalization programs.

The Office of the Geauga County Engineer continues to complete asphalt resurfacing projects as well as the replacement of bridges and 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.

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.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2023 (Unaudited)

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$88,167,388. \$12,052,062 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 had an increase in fund balance due mainly to an increase in sales tax revenues and investment earnings/interest that was slightly offset due to a significant increase in transfers made to other governmental funds to provide additional resources to support various programs. Sales tax revenue was up from the prior year due to the continued return of confidence in the economy creating increased spending. The combination of all changes resulted in a fund balance increase of \$909,214.

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. Increases in property taxes, contributions and donations and other revenue received during the year was offset by decreased grant revenue and increased expenditures from 2022. The developmental disabilities fund saw a decrease in fund balance as program expenditures continued to exceed revenues.

The American Rescue Plan Act fund balance remained at zero as of year-end as a result of unearned revenue being recognized for intergovernmental revenue from grants that were received before the eligibility requirements were met. These intergovernmental monies will be used to respond to the public health emergency with respect to COVID-19 and its negative economic impacts on local governments in future years.

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 an increase in operating revenues offset by a decrease in operating expenses with total revenues exceeding total expenses during the year.

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 2023, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$4,775,877 higher than certification primarily due to conservative estimates in sales taxes, intergovernmental and investment earnings/interest revenue. Actual expenditures were \$2,677,769 less than appropriations due mainly to the diligence of management to keep costs low.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2023 (Unaudited)

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2023 values compared to 2022.

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

	Governmental Activities		Business-Type Activities		Total	
	2023	Restated 2022	2023	2022	2023	Restated 2022
Land	\$4,391,346	\$3,509,029	\$1,027,375	\$1,027,375	\$5,418,721	\$4,536,404
Infrastructure	138,816,049	138,625,105	0	0	138,816,049	138,625,105
Construction in Progress	1,596,347	0	0	0	1,596,347	0
Buildings and Improvements	57,030,382	56,428,520	14,889,334	15,447,716	71,919,716	71,876,236
Machinery and Equipment	1,249,187	1,035,661	567,068	550,269	1,816,255	1,585,930
Vehicles	2,183,241	1,472,726	378,793	203,176	2,562,034	1,675,902
Intangible Right to Use						
- Software	739,772	182,508	0	0	739,772	182,508
Water and Wastewater Lines	0	0	23,042,020	24,520,664	23,042,020	24,520,664
Total Capital Assets	\$206,006,324	\$201,253,549	\$39,904,590	\$41,749,200	\$245,910,914	\$243,002,749

Governmental capital assets increased in 2023 as a result of current year additions exceeding annual depreciation and current year deletions. Some of the major additions to governmental assets included construction work on the County court building, infrastructure improvements and the purchase of equipment and vehicles. Business-type capital assets decreased in 2023 due to current year deletions and annual depreciation outpacing current year additions. The major additions to business-type assets included purchases of various equipment and vehicles.

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

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

An up-to-date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 95 percent

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2023 (Unaudited)

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 Note 14 to the basic financial statements for additional information on the County's capital assets.

Long-Term Obligations

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

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

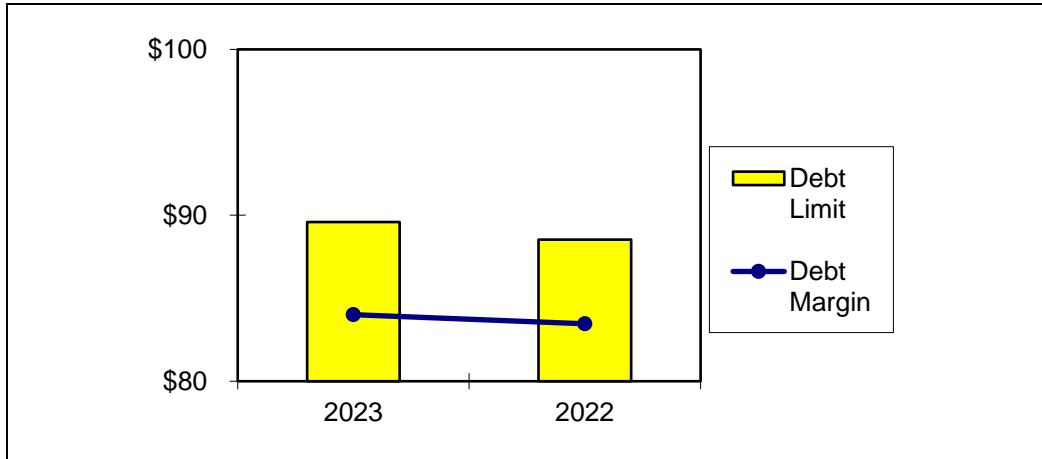
	Governmental Activities		Business Type Activities		Total	
	2023	Restated 2022	2023	2022	2023	Restated 2022
	General Obligation Bonds	\$8,707,068	\$9,133,151	\$0	\$0	\$8,707,068
Special Assessment Bonds	260,278	285,313	0	0	260,278	285,313
OWDA Loans	0	0	14,795,577	15,453,141	14,795,577	15,453,141
Revenue Bonds	12,660,916	13,250,502	1,550,100	1,582,900	14,211,016	14,833,402
OPWC Loans	114,569	123,382	1,693,857	1,802,604	1,808,426	1,925,986
Compensated Absences	3,654,418	3,356,097	159,972	148,272	3,814,390	3,504,369
Subscription Payable	757,737	182,508	0	0	757,737	182,508
Asset Retirement Obligation	0	0	5,972,460	5,972,460	5,972,460	5,972,460
Net Pension Liability	60,804,429	18,445,667	3,819,337	1,087,363	64,623,766	19,533,030
Net OPEB Liability	1,293,150	0	81,461	0	1,374,611	0
Total	\$88,252,565	\$44,776,620	\$28,072,764	\$26,046,740	\$116,325,329	\$70,823,360

In 2021, the County issued \$14,000,000 in sales tax revenue bonds for the purpose of funding the new office building project. 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 \$84 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, 2023 (Unaudited)



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

Current Issues

Geauga County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. The overall position of the County has improved over the last few years. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Sales tax collections have steadily increased over the last few years as consumer spending has increased in the County. 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, 2023*

	Governmental Activities	Business-Type Activities *	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$105,340,115	\$7,677,002	\$113,017,117
Cash and Cash Equivalents			
In Segregated Accounts	362,172	0	362,172
Materials and Supplies Inventory	324,931	15,241	340,172
Accrued Interest Receivable	1,003,313	33,573	1,036,886
Accounts Receivable	885,545	1,719,019	2,604,564
Lease Receivable	1,584,157	0	1,584,157
Intergovernmental Receivable	10,424,285	1,576	10,425,861
Prepaid Items	342,820	23,082	365,902
Sales Taxes Receivable	11,513,986	0	11,513,986
Permissive Motor Vehicle Taxes Receivable	134,883	0	134,883
Property Taxes Receivable	35,600,071	0	35,600,071
Special Assessments Receivable	277,044	4,177,235	4,454,279
Loans Receivable	652,117	0	652,117
Net Pension Asset (See Note 16)	434,222	27,354	461,576
Net OPEB Asset (See Note 17)	15,783	0	15,783
Nondepreciable Capital Assets	144,803,742	1,027,375	145,831,117
Depreciable Capital Assets, Net	61,202,582	38,877,215	100,079,797
<i>Total Assets</i>	<u>374,901,768</u>	<u>53,578,672</u>	<u>428,480,440</u>
Deferred Outflows of Resources			
Pension	25,044,152	1,619,120	26,663,272
OPEB	3,895,432	245,481	4,140,913
Deferred Charges on Refunding	0	58,417	58,417
Asset Retirement Obligation	0	3,179,059	3,179,059
<i>Total Deferred Outflows of Resources</i>	<u>28,939,584</u>	<u>5,102,077</u>	<u>34,041,661</u>
Liabilities			
Accounts Payable	1,247,498	206,967	1,454,465
Accrued Wages	712,278	44,292	756,570
Contracts Payable	2,669,690	222,649	2,892,339
Intergovernmental Payable	755,676	166,966	922,642
Matured Compensated Absences Payable	35,509	0	35,509
Employee Withholding Payable	1,881,636	116,806	1,998,442
Accrued Interest Payable	34,368	25,835	60,203
Retainage Payable	75,914	0	75,914
Unearned Revenue	17,212,486	0	17,212,486
Long-Term Liabilities:			
Due Within One Year	1,981,446	1,229,784	3,211,230
Due in More Than One Year:			
Net Pension Liability (See Note 16)	60,804,429	3,819,337	64,623,766
Net OPEB Liability (See Note 17)	1,293,150	81,461	1,374,611
Other Amounts Due in More Than One Year	24,173,540	22,942,182	47,115,722
<i>Total Liabilities</i>	<u>112,877,620</u>	<u>28,856,279</u>	<u>141,733,899</u>
Deferred Inflows of Resources			
Property Taxes	33,163,736	0	33,163,736
Leases	1,584,157	0	1,584,157
Pension	622,630	36,387	659,017
OPEB	525,922	31,780	557,702
<i>Total Deferred Inflows of Resources</i>	<u>35,896,445</u>	<u>68,167</u>	<u>35,964,612</u>
Net Position			
Net Investment in Capital Assets	183,736,485	21,923,473	205,659,958
Restricted for:			
Capital Projects	3,332,524	0	3,332,524
Debt Service	2,154,138	0	2,154,138
911 Program	547,813	0	547,813
Mental Health	4,711,211	0	4,711,211
Children's Services	10,086,664	0	10,086,664
Public Assistance	1,533,275	0	1,533,275
Developmental Disabilities	10,294,436	0	10,294,436
Aging	2,649,057	0	2,649,057
Community Development Programs	4,160,786	0	4,160,786
Real Estate Assessment	1,867,518	0	1,867,518
Legislative and Executive	726,542	0	726,542
Motor Vehicle License	5,974,795	0	5,974,795
Pension and OPEB Plans	450,005	27,354	477,359
Other Purposes	5,500,901	0	5,500,901
Unrestricted	17,341,137	7,805,476	25,146,613
<i>Total Net Position</i>	<u>\$255,067,287</u>	<u>\$29,756,303</u>	<u>\$284,823,590</u>

* After deferred outflows of resources and deferred inflows of resources related to the change in internal proportionate share of pension and OPEB related items have been eliminated.

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Activities
For the Year Ended December 31, 2023*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$22,391,530	\$5,498,241	\$823,917	\$0
Judicial	7,404,902	1,497,110	429,813	0
Public Safety	20,030,399	2,460,564	1,121,710	0
Public Works	10,436,397	192,600	6,706,138	567,235
Health	8,117,685	335,860	3,849,548	0
Human Services	34,010,128	1,148,242	10,414,722	0
Economic Development and Assistance	2,781,390	0	2,781,390	0
Interest	420,710	0	0	0
Total Governmental Activities	105,593,141	11,132,617	26,127,238	567,235
Business-Type Activities:				
Water Resources	8,441,019	7,816,628	0	20,620
Water District	1,934,114	1,261,828	0	0
Storm Water	48,371	10,267	0	0
Total Business-Type Activities	10,423,504	9,088,723	0	20,620
Total - Primary Government	\$116,016,645	\$20,221,340	\$26,127,238	\$587,855

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
 Permissive Motor Vehicle License Tax
 Investment Earnings/Interest
 Other

Total General Revenues

Special Item - Transfer of Geauga County Transit Operations
 Transfers

Total General Revenues, Special Item 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
(\$16,069,372)	\$0	(\$16,069,372)
(5,477,979)	0	(5,477,979)
(16,448,125)	0	(16,448,125)
(2,970,424)	0	(2,970,424)
(3,932,277)	0	(3,932,277)
(22,447,164)	0	(22,447,164)
0	0	0
(420,710)	0	(420,710)
<u>(67,766,051)</u>	<u>0</u>	<u>(67,766,051)</u>
0	(603,771)	(603,771)
0	(672,286)	(672,286)
<u>0</u>	<u>(38,104)</u>	<u>(38,104)</u>
<u>0</u>	<u>(1,314,161)</u>	<u>(1,314,161)</u>
<u>(67,766,051)</u>	<u>(1,314,161)</u>	<u>(69,080,212)</u>
10,179,957	0	10,179,957
2,872,352	0	2,872,352
1,961,936	0	1,961,936
2,796,358	0	2,796,358
12,202,676	0	12,202,676
3,191,806	0	3,191,806
22,369,661	0	22,369,661
3,855,393	0	3,855,393
1,709,191	0	1,709,191
6,228,507	169,526	6,398,033
<u>5,496,046</u>	<u>435,064</u>	<u>5,931,110</u>
72,863,883	604,590	73,468,473
321,080	0	321,080
<u>(118,357)</u>	<u>118,357</u>	<u>0</u>
<u>73,066,606</u>	<u>722,947</u>	<u>73,789,553</u>
5,300,555	(591,214)	4,709,341
<u>249,766,732</u>	<u>30,347,517</u>	<u>280,114,249</u>
<u>\$255,067,287</u>	<u>\$29,756,303</u>	<u>\$284,823,590</u>

Geauga County, Ohio

Balance Sheet Governmental Funds December 31, 2023

	General	Developmental Disabilities	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$17,088,866	\$9,604,850	\$17,212,486	\$61,225,287	\$105,131,489
Cash and Cash Equivalents					
In Segregated Accounts	71,080	16,900	0	274,192	362,172
Materials and Supplies Inventory	272,283	765	0	51,883	324,931
Accrued Interest Receivable	930,267	0	0	73,046	1,003,313
Accounts Receivable	30,720	0	0	854,825	885,545
Lease Receivable	48,398	1,535,759	0	0	1,584,157
Interfund Receivable	236,358	0	0	468,773	705,131
Intergovernmental Receivable	2,100,752	695,036	0	7,628,497	10,424,285
Prepaid Items	296,058	22,510	0	24,252	342,820
Sales Taxes Receivable	11,513,986	0	0	0	11,513,986
Permissive Motor Vehicle Taxes Receivable	0	0	0	134,883	134,883
Property Taxes Receivable	10,828,705	13,069,867	0	11,701,499	35,600,071
Special Assessments Receivable	0	0	0	277,044	277,044
Loans Receivable	0	0	0	652,117	652,117
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	208,626	0	0	0	208,626
Total Assets	\$43,626,099	\$24,945,687	\$17,212,486	\$83,366,298	\$169,150,570
Liabilities					
Accounts Payable	\$661,313	\$35,877	\$0	\$550,308	\$1,247,498
Accrued Wages	399,342	68,560	0	244,376	712,278
Contracts Payable	250,064	164,461	0	2,255,165	2,669,690
Intergovernmental Payable	333,526	67,644	0	354,506	755,676
Employee Withholding Payable	1,072,930	173,136	0	635,570	1,881,636
Matured Compensated Absences Payable	4,349	19,786	0	11,374	35,509
Retainage Payable	0	0	0	75,914	75,914
Interfund Payable	0	0	0	705,131	705,131
Unearned Revenue	0	0	17,212,486	0	17,212,486
Total Liabilities	2,721,524	529,464	17,212,486	4,832,344	25,295,818
Deferred Inflows of Resources					
Property Taxes	10,087,629	12,175,414	0	10,900,693	33,163,736
Leases	48,398	1,535,759	0	0	1,584,157
Unavailable Revenue	11,476,499	1,497,166	0	7,965,806	20,939,471
Total Deferred Inflows of Resources	21,612,526	15,208,339	0	18,866,499	55,687,364
Fund Balances					
Nonspendable	981,280	23,275	0	76,135	1,080,690
Restricted	0	9,184,609	0	36,672,598	45,857,207
Committed	871,350	0	0	22,922,034	23,793,384
Assigned	5,384,045	0	0	0	5,384,045
Unassigned	12,055,374	0	0	(3,312)	12,052,062
Total Fund Balances	19,292,049	9,207,884	0	59,667,455	88,167,388
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$43,626,099	\$24,945,687	\$17,212,486	\$83,366,298	\$169,150,570

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, 2023

Total Governmental Fund Balances	\$88,167,388
 <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.	206,006,324
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	2,436,335
Sales Taxes	9,541,286
Intergovernmental	7,880,415
Fines, Forfeitures and Settlements	804,391
Special Assessments	277,044
Total	20,939,471
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditures is reported when due.	(34,368)
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:	
General Obligation Bonds	(8,707,068)
Sales Tax Revenue Bonds	(12,660,916)
Special Assessment Bonds	(260,278)
OPWC Loan Payable	(114,569)
Subscription Payable	(757,737)
Compensated Absences	(3,654,418)
Total	(26,154,986)
The net pension asset, net OPEB asset, net pension liability 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	434,222
Deferred Outflows - Pension	25,044,152
Net Pension Liability	(60,804,429)
Deferred Inflows - Pension	(622,630)
Net OPEB Asset	15,783
Deferred Outflows - OPEB	3,895,432
Net OPEB Liability	(1,293,150)
Deferred Inflows - OPEB	(525,922)
Total	(33,856,542)
<i>Net Position of Governmental Activities</i>	\$255,067,287

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, 2023*

	General	Developmental Disabilities	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	\$10,082,190	\$12,291,641	\$0	\$10,885,606	\$33,259,437
Sales Tax	21,752,704	0	0	0	21,752,704
Permissive Motor Vehicle License Tax	0	0	0	2,045,045	2,045,045
Charges for Services	5,607,184	684,010	0	3,020,429	9,311,623
Licenses and Permits	77,715	0	0	297,339	375,054
Fines, Forfeitures and Settlements	77,147	0	0	341,276	418,423
Intergovernmental	4,861,405	2,693,630	630,489	22,841,310	31,026,834
Special Assessments	0	0	0	83,894	83,894
Investment Earnings/Interest	5,648,565	64,145	0	515,797	6,228,507
Rentals	24,697	0	0	24,619	49,316
Contributions and Donations	0	373,100	0	269,398	642,498
Lease Revenue	43,698	67,403	0	0	111,101
Other	1,798,231	1,652,245	0	2,045,570	5,496,046
<i>Total Revenues</i>	<u>49,973,536</u>	<u>17,826,174</u>	<u>630,489</u>	<u>42,370,283</u>	<u>110,800,482</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	14,846,625	0	630,489	4,383,339	19,860,453
Judicial	5,931,080	0	0	1,356,013	7,287,093
Public Safety	15,836,691	0	0	2,989,429	18,826,120
Public Works	185,145	0	0	8,951,109	9,136,254
Health	562,119	0	0	7,358,724	7,920,843
Human Services	452,305	17,986,505	0	14,547,487	32,986,297
Economic Development and Assistance	0	0	0	2,781,390	2,781,390
Capital Outlay	0	0	0	10,969,093	10,969,093
Debt Service:					
Principal Retirement	97,499	0	0	1,008,848	1,106,347
Interest	6,841	0	0	458,367	465,208
<i>Total Expenditures</i>	<u>37,918,305</u>	<u>17,986,505</u>	<u>630,489</u>	<u>54,803,799</u>	<u>111,339,098</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>12,055,231</u>	<u>(160,331)</u>	<u>0</u>	<u>(12,433,516)</u>	<u>(538,616)</u>
Other Financing Sources (Uses)					
Inception of Subscription	0	0	0	672,728	672,728
Transfers In	16,357	0	0	11,235,733	11,252,090
Transfers Out	(11,162,374)	0	0	(208,073)	(11,370,447)
<i>Total Other Financing Sources (Uses)</i>	<u>(11,146,017)</u>	<u>0</u>	<u>0</u>	<u>11,700,388</u>	<u>554,371</u>
Special Items					
Transfer of Geauga County Transit Operations	0	0	0	(216,676)	(216,676)
<i>Net Change in Fund Balances</i>	909,214	(160,331)	0	(949,804)	(200,921)
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>18,382,835</u>	<u>9,368,215</u>	<u>0</u>	<u>60,617,259</u>	<u>88,368,309</u>
<i>Fund Balances End of Year</i>	<u>\$19,292,049</u>	<u>\$9,207,884</u>	<u>\$0</u>	<u>\$59,667,455</u>	<u>\$88,167,388</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2023*

Net Change in Fund Balances - Total Governmental Funds	(\$200,921)
<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/amortization expense. This is the amount by which capital outlay exceeds depreciation/amortization in the current period:	
Capital Asset Additions	9,143,032
Current Year Depreciation/Amortization	<u>(3,969,853)</u>
Total	5,173,179
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.	
	(115,300)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:	
Delinquent Property Taxes	(54,352)
Sales Taxes	616,957
Intergovernmental	(1,119,466)
Permissive Motor Vehicle Tax	(335,854)
Fines, Forfeitures and Settlements	804,391
Special Assessments	<u>(21,185)</u>
Total	(109,509)
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.	
	1,106,347
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued Interest on Bonds	3,829
Amortization of Premium	<u>40,669</u>
Total	44,498
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.	
	(359,549)
Other financing sources, such as inception of subscription, in the governmental funds increase long-term liabilities in the statement of net position.	
	(672,728)
The Special Item for the transfer of the Geauga County transit operations on the statement of activities differs from the amount reported in the governmental funds due to the transfer of long-term assets, deferred outflows, liabilities, and deferred inflows.	
	537,756
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts in deferred outflows:	
Pension	4,797,845
OPEB	<u>60,631</u>
Total	4,858,476
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability and asset are reported as pension/OPEB expense in the statement of activities:	
Pension	(7,420,509)
OPEB	<u>2,458,815</u>
Total	<u>(4,961,694)</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$5,300,555</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$10,383,297	\$10,383,297	\$10,049,920	(\$333,377)
Sales Tax	17,000,000	20,000,000	21,528,070	1,528,070
Charges for Services	4,366,646	4,366,646	4,859,944	493,298
Licenses and Permits	10,800	10,800	15,986	5,186
Fines, Forfeitures and Settlements	50,000	50,000	73,489	23,489
Intergovernmental	4,318,341	4,318,341	4,864,638	546,297
Interest	585,000	2,500,000	4,359,144	1,859,144
Rentals	70,000	70,000	70,940	940
Other	665,000	665,000	1,317,830	652,830
<i>Total Revenues</i>	<u>37,449,084</u>	<u>42,364,084</u>	<u>47,139,961</u>	<u>4,775,877</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	14,792,122	16,821,384	15,648,991	1,172,393
Judicial	6,136,104	6,233,140	5,543,469	689,671
Public Safety	14,368,848	16,986,681	16,436,692	549,989
Public Works	179,133	186,828	186,763	65
Health	624,420	609,954	558,135	51,819
Human Services	679,612	720,252	506,420	213,832
<i>Total Expenditures</i>	<u>36,780,239</u>	<u>41,558,239</u>	<u>38,880,470</u>	<u>2,677,769</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>668,845</u>	<u>805,845</u>	<u>8,259,491</u>	<u>7,453,646</u>
Other Financing Sources (Uses)				
Transfers In	100,000	100,000	0	(100,000)
Transfers Out	(3,713,999)	(10,608,753)	(10,412,374)	196,379
<i>Total Other Financing Sources (Uses)</i>	<u>(3,613,999)</u>	<u>(10,508,753)</u>	<u>(10,412,374)</u>	<u>96,379</u>
<i>Net Change in Fund Balance</i>	(2,945,154)	(9,702,908)	(2,152,883)	7,550,025
Fund Balances Beginning of Year	10,554,277	10,554,277	10,554,277	0
Unexpended Prior Year Encumbrances	1,115,525	1,115,525	1,115,525	0
<i>Fund Balances End of Year</i>	<u>\$8,724,648</u>	<u>\$1,966,894</u>	<u>\$9,516,919</u>	<u>\$7,550,025</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Developmental Disabilities
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$12,035,806	\$12,035,806	\$12,311,621	\$275,815
Charges for Services	766,000	766,000	874,260	108,260
Intergovernmental	2,476,460	2,476,460	2,693,630	217,170
Interest	0	0	16,972	16,972
Contributions and Donations	20,000	20,000	373,100	353,100
Other	200,000	200,000	1,652,245	1,452,245
<i>Total Revenues</i>	15,498,266	15,498,266	17,921,828	2,423,562
Expenditures				
Current:				
Human Services	16,881,280	19,251,280	18,091,815	1,159,465
<i>Net Change in Fund Balance</i>	(1,383,014)	(3,753,014)	(169,987)	3,583,027
Fund Balances Beginning of Year	8,691,452	8,691,452	8,691,452	0
Unexpended Prior Year Encumbrances	150,464	150,464	150,464	0
<i>Fund Balances End of Year</i>	<u>\$7,458,902</u>	<u>\$5,088,902</u>	<u>\$8,671,929</u>	<u>\$3,583,027</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
American Rescue Plan
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive	17,703,075	17,703,075	510,539	17,192,536
<i>Net Change in Fund Balance</i>	(17,703,075)	(17,703,075)	(510,539)	17,192,536
Fund Balances Beginning of Year	17,703,075	17,703,075	17,703,075	0
Unexpended Prior Year Encumbrances	6,950	6,950	6,950	0
<i>Fund Balances End of Year</i>	\$6,950	\$6,950	\$17,199,486	\$17,192,536

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fund Net Position Enterprise Funds December 31, 2023

	Water Resources	All Other Enterprise Funds	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$5,953,549	\$1,723,453	\$7,677,002
Materials and Supplies Inventory	15,241	0	15,241
Accrued Interest Receivable	33,573	0	33,573
Intergovernmental Receivable	0	1,576	1,576
Accounts Receivable	1,588,739	130,280	1,719,019
Special Assessments Receivable	4,170,402	6,833	4,177,235
Prepaid Items	23,082	0	23,082
<i>Total Current Assets</i>	<u>11,784,586</u>	<u>1,862,142</u>	<u>13,646,728</u>
<i>Noncurrent Assets:</i>			
<i>Restricted Assets:</i>			
Net Pension Asset	24,833	2,521	27,354
<i>Capital Assets:</i>			
Nondepreciable Capital Assets	1,027,375	0	1,027,375
Depreciable Capital Assets, Net	36,052,674	2,824,541	38,877,215
<i>Total Noncurrent Assets</i>	<u>37,104,882</u>	<u>2,827,062</u>	<u>39,931,944</u>
<i>Total Assets</i>	<u>48,889,468</u>	<u>4,689,204</u>	<u>53,578,672</u>
Deferred Outflows of Resources			
Pension	1,431,509	270,580	1,702,089
OPEB	222,573	23,362	245,935
Deferred Charges on Refunding	58,417	0	58,417
Asset Retirement Obligation	3,179,059	0	3,179,059
<i>Total Deferred Outflows of Resources</i>	<u>4,891,558</u>	<u>293,942</u>	<u>5,185,500</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	116,862	90,105	206,967
Accrued Wages	39,138	5,154	44,292
Contracts Payable	209,095	13,554	222,649
Intergovernmental Payable	129,521	37,445	166,966
Employee Withholding Payable	105,375	11,431	116,806
Compensated Absences Payable	13,348	9,115	22,463
Accrued Interest Payable	25,835	0	25,835
OWDA Loans Payable	1,064,874	0	1,064,874
Revenue Bonds Payable	33,700	0	33,700
OPWC Loans Payable	108,747	0	108,747
<i>Total Current Liabilities</i>	<u>1,846,495</u>	<u>166,804</u>	<u>2,013,299</u>
<i>Long-Term Liabilities (net of current portion):</i>			
Compensated Absences Payable	122,329	15,180	137,509
OWDA Loans Payable	13,730,703	0	13,730,703
Revenue Bonds Payable	1,516,400	0	1,516,400
OPWC Loans Payable	1,585,110	0	1,585,110
Net Pension Liability	3,467,327	352,010	3,819,337
Net OPEB Liability	73,954	7,507	81,461
Asset Retirement Obligations	5,972,460	0	5,972,460
<i>Total Long-Term Liabilities</i>	<u>26,468,283</u>	<u>374,697</u>	<u>26,842,980</u>
<i>Total Liabilities</i>	<u>28,314,778</u>	<u>541,501</u>	<u>28,856,279</u>
Deferred Inflows of Resources			
Pension	116,289	3,067	119,356
OPEB	29,757	2,477	32,234
<i>Total Deferred Inflows of Resources</i>	<u>146,046</u>	<u>5,544</u>	<u>151,590</u>
Net Position			
Net Investment in Capital Assets	19,098,932	2,824,541	21,923,473
Restricted for Pension Plans	24,833	2,521	27,354
Unrestricted	6,196,437	1,609,039	7,805,476
<i>Total Net Position</i>	<u>\$25,320,202</u>	<u>\$4,436,101</u>	<u>\$29,756,303</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, 2023*

	Water Resources	All Other Enterprise Funds	Total
Operating Revenues			
Charges for Services	\$7,641,134	\$1,241,894	\$8,883,028
Tap-In Fees	175,494	30,201	205,695
Other	212,031	223,033	435,064
<i>Total Operating Revenues</i>	<u>8,028,659</u>	<u>1,495,128</u>	<u>9,523,787</u>
Operating Expenses			
Personal Services	2,854,826	376,970	3,231,796
Materials and Supplies	444,076	93,680	537,756
Contractual Services	2,117,412	960,294	3,077,706
Depreciation	1,942,097	455,554	2,397,651
Other	789,288	95,987	885,275
<i>Total Operating Expenses</i>	<u>8,147,699</u>	<u>1,982,485</u>	<u>10,130,184</u>
<i>Operating Income (Loss)</i>	<u>(119,040)</u>	<u>(487,357)</u>	<u>(606,397)</u>
Non-Operating Revenues (Expenses)			
Investment Earnings/Interest	169,526	0	169,526
Interest	(293,320)	0	(293,320)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(123,794)</u>	<u>0</u>	<u>(123,794)</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	(242,834)	(487,357)	(730,191)
Capital Contributions	20,620	0	20,620
Transfers In	244,154	19,610	263,764
Transfers Out	(4,407)	(141,000)	(145,407)
<i>Change in Net Position</i>	17,533	(608,747)	(591,214)
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>25,302,669</u>	<u>5,044,848</u>	<u>30,347,517</u>
<i>Net Position End of Year</i>	<u><u>\$25,320,202</u></u>	<u><u>\$4,436,101</u></u>	<u><u>\$29,756,303</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, 2023

	Water Resources	All Other Enterprise Funds	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Customers	\$7,659,473	\$1,207,073	\$8,866,546
Other Cash Receipts	212,031	223,033	435,064
Cash Payments to Employees for Services	(2,885,054)	(306,142)	(3,191,196)
Cash Payments for Goods and Services	(2,396,580)	(1,031,607)	(3,428,187)
Other Cash Payments	(788,813)	(95,987)	(884,800)
<i>Net Cash Provided by (Used in) Operating Activities</i>	1,801,057	(3,630)	1,797,427
Cash Flows from Noncapital Financing Activities			
Transfers In	244,154	19,610	263,764
Transfers Out	(4,407)	(141,000)	(145,407)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	239,747	(121,390)	118,357
Cash Flows from Capital and Related Financing Activities			
Related Financing Activities			
Capital Contributions	20,620	0	20,620
Proceeds from OWDA Loans	435,837	0	435,837
Principal Paid on Revenue Bonds	(32,800)	0	(32,800)
Interest Paid on Revenue Bonds	(39,572)	0	(39,572)
Principal Paid on OPWC Loans	(108,747)	0	(108,747)
Principal Paid on OWDA Loans	(1,093,401)	0	(1,093,401)
Interest Paid on OWDA Loans	(238,813)	0	(238,813)
Payments for Capital Acquisitions	(553,041)	0	(553,041)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	(1,609,917)	0	(1,609,917)
Cash Flows from Investing Activities			
Interest on Investments	142,694	0	142,694
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	573,581	(125,020)	448,561
<i>Cash and Cash Equivalents Beginning of Year</i>	5,379,968	1,848,473	7,228,441
<i>Cash and Cash Equivalents End of Year</i>	\$5,953,549	\$1,723,453	\$7,677,002

(continued)

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds (continued)
For the Year Ended December 31, 2023*

	Water Resources	All Other Enterprise Funds	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	(\$119,040)	(\$487,357)	(\$606,397)
Adjustments:			
Depreciation	1,942,097	455,554	2,397,651
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>			
Accounts Receivable	(414,774)	(63,269)	(478,043)
Intergovernmental Receivable	0	(1,576)	(1,576)
Materials and Supplies Inventory	(9,621)	0	(9,621)
Prepaid Items	1,905	0	1,905
Special Assessments	257,619	(177)	257,442
Net Pension Asset	2,270	0	2,270
Deferred Outflows of Resources - Pension	616,162	147,666	763,828
Deferred Outflows of Resources - OPEB	149,421	15,476	164,897
Deferred Outflows of Resources - Asset Retirement Obligation	89,969	0	89,969
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>			
Accounts Payable	72,213	70,369	142,582
Contracts Payable	(49,619)	(9,035)	(58,654)
Accrued Wages	(1,631)	1,396	(235)
Compensated Absences Payable	11,853	(153)	11,700
Intergovernmental Payable	61,014	(38,433)	22,581
Payroll Withholding Payable	(2,754)	453	(2,301)
Net Pension Liability	112,950	(14,952)	97,998
Net OPEB Liability	(489)	(394)	(883)
Deferred Inflows of Resources - Pension	(628,509)	(50,738)	(679,247)
Deferred Inflows of Resources - OPEB	(289,979)	(28,460)	(318,439)
<i>Total Adjustments</i>	1,920,097	483,727	2,403,824
<i>Net Cash Provided by (Used in) Operating Activities</i>	\$1,801,057	(\$3,630)	\$1,797,427

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Net Position Fiduciary Funds December 31, 2023

	Custodial	
	External Investment Pool	Other Custodial
Assets		
Equity in Pooled Cash and Cash Equivalents	\$4,249,524	\$10,924,748
Cash and Cash Equivalents in Segregated Accounts	0	1,469,506
Accrued Interest Receivable	54,867	0
Intergovernmental Receivable	0	669,110
Property Taxes Receivable	0	223,579,686
Special Assessments Receivable	0	48,422
<i>Total Assets</i>	4,304,391	236,691,472
Liabilities		
Accounts Payable and Other Liabilities	327,489	445,899
Intergovernmental Payable	132	3,740,451
<i>Total Liabilities</i>	327,621	4,186,350
Deferred Inflows of Resources		
Property Taxes	0	223,579,686
Net Position		
Restricted for:		
Pool Participants	3,976,770	0
Individuals, Organizations and Other Governments	0	8,925,436
<i>Total Net Position</i>	\$3,976,770	\$8,925,436

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, 2023*

	Custodial	
	External Investment Pool	Other Custodial
Additions		
Intergovernmental	\$0	\$4,573,473
Amounts Received as Fiscal Agent	0	5,138,778
Licenses, Permits and Fees For Other Governments	0	290,328
Fines and Forfeitures for Other Governments	0	36,754
Other Amounts Collected for Distribution	0	1,968,943
Property Tax Collections for Other Governments	0	215,076,646
Total Additions Before Investment Earnings and Capital Transactions	0	227,084,922
Investment Earnings:		
Interest	293,434	0
Net increase in the fair value of investments	7,558	0
Net Investment Earnings	300,992	0
Capital Transactions:		
Amounts Invested	1,798,012	0
Amounts Distributed	(2,379,325)	0
Net Capital Transactions	(581,313)	0
Total Additions	(280,321)	227,084,922
Deductions		
Distributions of State Funds to Other Governments	0	4,539,594
Property Tax Distributions to Other Governments	0	216,387,980
Distributions to Other Governments	0	78,815
Distributions to Others	0	2,001,621
Distributions as Fiscal Agent	0	5,307,754
Distributions to Participants	221,342	0
Total Deductions	221,342	228,315,764
Change in Fiduciary Net Position	(501,663)	(1,230,842)
Net Position Beginning of Year	4,478,433	10,156,278
Net Position End of Year	\$3,976,770	\$8,925,436

See accompanying notes to the basic financial statements

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 10, 11, 12 and 23 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 Commissioners Association of Ohio Workers' Compensation Group-Retrospective-Rating Plan
- County Risk Sharing Authority
- Family First Council
- Geauga County Regional Airport Authority
- North East Ohio Network
- Northeast Ohio Areawide Coordinating Agency
- Northeast Ohio Community Alternative Program Facility
- Northeast Ohio Consortium Council of Governments
- Geauga County Public Library

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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, 2023

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.

American Rescue Plan The American Rescue Plan fund accounts for and reports restricted federal monies used to respond to the public health emergency with respect to COVID-19 and its negative economic impacts on local governments.

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 is the County's major enterprise fund:

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.

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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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.

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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refundings, asset retirement obligations, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to 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 assets 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, leases and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2023, but which were levied to finance year 2024 operations. These amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. 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, fines, forfeitures and settlements and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 21. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 16 and 17).

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 2023, investments were limited to STAR Ohio, First American Government Obligation Mutual Fund, US Treasury notes, federal farm credit bank notes and federal home loan bank bonds.

Other than STAR Ohio, 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 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is appreciated. STAR Ohio reserves the right to limit the transaction to \$250 million per day.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Investment Earnings/Interest revenue credited to the general fund during 2023 amounted to \$5,648,565 which includes \$4,727,677 assigned from other County funds.

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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. Restricted assets in the enterprise fund represent amounts held in trust by the pension and OPEB plans for future benefits.

Inventories

Inventories are presented at cost on a first-in, first-out basis and are expensed/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 (except for intangible right-to-use subscription assets which are discussed below) are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e. estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price level index to deflate the cost to the acquisition year or estimated acquisition year). The County maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The County is reporting intangible right to use assets related to subscription assets. Subscription assets represent intangible right to use assets related to the use of another party's IT software. These intangible right to use are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

All capital assets are depreciated except for land, infrastructure reported on the modified approach and construction in progress. 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, 2023

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, 2023, 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.

Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. The County recognizes unearned revenue for intergovernmental revenue from grants received before the eligibility requirements are met.

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, subscriptions payable, 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, 2023

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 2024’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, 2023

Deferred inflows of resources and deferred outflows of resources from the change in internal proportionate share related to pension and OPEB items are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position.

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, 2023

Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements.

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 received 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 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. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits. 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.

Leases and SBITAs

The County serves as the lessor in various noncancellable leases. At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

The County is reporting Subscription-Based Information Technology Arrangements (SBITAs) for various noncancellable IT software contracts. At the commencement of the subscription term, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at the commencement of the subscription term, plus certain initial implementation costs. Subsequently, the subscription asset is amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT asset. Subscription assets are reported with other capital assets and subscription payables are reported with long-term debt on the statement of net position.

Deferred Charge

On the government-wide financial statements and the statement of fund net position for the enterprise funds, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the straight-line method and is presented as deferred outflows of resources on the statement of net position.

Monsanto Settlement Monies

During 2023, Ohio reached a settlement agreement with Monsanto. As a participating subdivision, the County received a settlement payment of \$17,414 during 2023. This amount is reflected as other revenue in the Monsanto settlement fund in the accompanying financial statements.

Note 3. Changes in Accounting Principle and Restatement of Fund Balance and Net Position

Changes in Accounting Principles

For 2023, the County implemented Governmental Accounting Standards Board (GASB) No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 99, *Omnibus 2022*.

GASB Statement 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The County did not have any arrangements that met the GASB 94 definition of a PPP or an APA.

GASB Statement 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). These changes were incorporated in the County's 2023 financial statements. The County recognized \$182,508 in subscriptions payable at January 1, 2023 which was offset by the subscription asset.

GASB Statement 99 addresses various issues including items related to leases, PPPs, and SBITAs. The requirements related to PPPs and SBITAs were incorporated with the corresponding GASB 94 and GASB 96 changes identified above.

For 2023, the County also implemented the guidance in GASB's Implementation Guide No. 2021-1, *Implementation Guidance Update—2021* (other than question 5.1).

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Restatement of Fund Balances and Net Position

During 2023, it was determined an interfund balance from a prior year was previously repaid, and intergovernmental receivable was overstated. The restatements had the following effect on fund balance as of December 31, 2022:

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Fund Balances December 31, 2022	\$18,414,880	\$9,368,215	\$61,035,118	\$88,818,213
Adjustments:				
Interfund (Receivable) Payable	(32,045)	0	32,045	0
Intergovernmental Receivable	0	0	(449,904)	(449,904)
Restated Fund Balances December 31, 2022	\$18,382,835	\$9,368,215	\$60,617,259	\$88,368,309

During 2023, it was determined that intergovernmental receivable and loans payable were overstated in governmental activities and special assessment receivable was understated in business-type activities. These restatements had the following effect on net position as of December 31, 2022.

	Water Resources	Other Enterprise Funds	Total Enterprise
Net Position, December 31, 2022	\$23,011,390	\$5,044,848	\$28,056,238
Adjustments:			
Special Assessment Receivable	2,291,279	0	2,291,279
Restated Net Position, December 31, 2022	\$25,302,669	\$5,044,848	\$30,347,517

	Governmental Activities	Business Type Activities
Net Position December 31, 2022	\$250,340,018	\$28,056,238
Adjustments:		
Intergovernmental Receivable	(449,904)	0
Special Assessment Receivable	0	2,291,279
OPWC Loans Payable	(123,382)	0
Restated Net Position December 31, 2022	\$249,766,732	\$30,347,517

Note 4. 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 funds.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

Net Change in Fund Balances			
	General	Developmental Disabilities	American Rescue Plan
GAAP Basis	\$909,214	(\$160,331)	\$0
Net Adjustment for Revenue Accruals	(617,464)	372,046	(630,489)
Beginning Fair Value Adjustment for Investments	(894,903)	0	0
Ending Fair Value Adjustment for Investments	(128,150)	0	0
Beginning Unrecorded Cash	1,973,579	223,227	0
Ending Unrecorded Cash	(1,835,208)	(206,371)	0
Net Adjustment for Expenditure Accruals	1,625,249	344,892	132,950
Excess of Revenues Over Expenditures			
County Recorder Micrographics	77,768	0	0
Certificate of Title	655,390	0	0
Elections	110,410	0	0
Non-Budgeted Activity	(747,955)	(276,916)	0
Encumbrances	(3,280,813)	(466,534)	(13,000)
Budget Basis	(\$2,152,883)	(\$169,987)	(\$510,539)

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Note 5. Fund Balances

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

Fund Balances	General	Developmental Disabilities	Other Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed Monies	\$208,626	\$0	\$0	\$208,626
Prepays	296,058	22,510	24,252	342,820
Inventory	272,283	765	51,883	324,931
Interfund Loan	204,313	0	0	204,313
<i>Total Nonspendable</i>	981,280	23,275	76,135	1,080,690
<i>Restricted for</i>				
Capital Projects	0	0	2,580,892	2,580,892
Debt Service	0	0	2,859,724	2,859,724
911 Program	0	0	611,911	611,911
Mental Health	0	0	3,735,199	3,735,199
Children's Services	0	0	9,180,539	9,180,539
Public Assistance	0	0	1,307,117	1,307,117
Developmental Disabilities	0	9,184,609	0	9,184,609
Aging	0	0	2,255,315	2,255,315
Community Development Programs	0	0	4,105,318	4,105,318
Real Estate Assessment	0	0	1,907,166	1,907,166
Delinquent Tax	0	0	798,311	798,311
Motor Vehicle License	0	0	3,166,341	3,166,341
Other Purposes	0	0	4,164,765	4,164,765
<i>Total Restricted</i>	0	9,184,609	36,672,598	45,857,207
<i>Committed to</i>				
Juvenile Detention Facility	34,661	0	0	34,661
Compensated Absences	414,117	0	0	414,117
Emergency Preparedness Program	0	0	626,475	626,475
Law Enforcement Services	0	0	384,288	384,288
Capital Improvements	0	0	21,911,271	21,911,271
Service Contracts	422,572	0	0	422,572
<i>Total Committed</i>	871,350	0	22,922,034	23,793,384
<i>Assigned to</i>				
Board of Elections	778,486	0	0	778,486
Building	3,987	0	0	3,987
Recorder Escrow	2,927	0	0	2,927
Public Defender	671	0	0	671
Treasurer	280,822	0	0	280,822
Public Safety	107,092	0	0	107,092
Purchases on Order:				
General Government:				
Legislative and Executive	730,927	0	0	730,927
Judicial	139,774	0	0	139,774
Public Safety	1,033,061	0	0	1,033,061
Health	33,343	0	0	33,343
Human Services	33,482	0	0	33,482
Year 2024 Appropriations	2,239,473	0	0	2,239,473
<i>Total Assigned</i>	5,384,045	0	0	5,384,045
<i>Unassigned (Deficit)</i>	12,055,374	0	(3,312)	12,052,062
Total Fund Balances	\$19,292,049	\$9,207,884	\$59,667,455	\$88,167,388

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2023, \$2,718,844 of the County's bank balance of \$55,107,326 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, 2023

Investments

Investments are reported at fair value. As of December 31, 2023, 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	\$3,000,000	Average 46.4 Days	AAAm	N/A
Fair Value - Level One Inputs				
First American Government Obligation Mutual Fund	507,868	Less than one year	AA+	N/A
Fair Value - Level Two Inputs				
US Treasury Notes	28,150,004	Less than four years	N/A	36.73 %
Federal Farm Credit Bank Notes	35,966,152	Less than five years	AA+	46.92
Federal Home Loan Bank Bonds	9,025,098	Less than two years	AA+	11.77
Total Fair Value - Level Two Inputs	73,141,254			
Total Investments	\$76,649,122			

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, 2023. 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-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 statistical rating organization. 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 2023 for real and public utility property taxes represents collections of 2022 taxes.

2023 real property taxes are levied after October 1, 2023, on the assessed value as of January 1, 2023, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2023 real property taxes are collected in and intended to finance 2024.

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. 2023 public utility property taxes which became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2023, was \$12.15 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2023 property tax receipts were based are as follows:

Real Property	\$3,504,071,270
Public Utility Personal Property	<u>139,455,810</u>
Total Assessed Value	<u><u>\$3,643,527,080</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, 2023, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2023 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 2023, the County's property taxes were reduced by \$1,301,367 under these abatement agreements entered into by another government:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Overlapping Government	Amount of 2023 Taxes Abated
<i>Community Reinvestment Areas:</i>	
Troy Township	\$851,008
City of Chardon	291,464
Village of Middlefield	110,815
Parkman Township	48,080
	<u>\$1,301,367</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 $\frac{1}{2}$ percent. $\frac{1}{4}$ percent of the increase is permanent to fund the general fund and projects as needed. On September 4, 2008 the Commissioners extended the additional $\frac{1}{4}$ percent that was due to expire on January 31, 2009 for a continuous period of time.

Note 9. Receivables

Receivables at December 31, 2023, consisted of taxes, accounts (billings for user charged services, including unbilled utility services and Opioid settlement monies), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, leases, 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, delinquent property taxes and leases are expected to be collected within one year.

Loans expected to be collected in more than one year amount to \$448,246 in the community development administration special revenue fund. At December 31, 2023, there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$277,044 in the debt service fund. The amount of delinquent special assessments outstanding at year-end is \$38,206.

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
General Fund	
Casino Tax	\$685,103
Property Tax Rollbacks and Exemptions	527,165
Miscellaneous	521,424
Local Government and Revenue Assistance	367,060
Total General Fund	<u>2,100,752</u>
Special Revenue Funds	
Developmental Disabilities	695,036
Community Development	61,200
CASA	5,912
Intensive Supervision	61,380
Common Pleas Mediation	5,161
Common Pleas Special Projects	1,617
Probation Services	1,530
800 System Communications	2,437
Motor Vehicle License	3,705,096
Mental Health	1,023,200
Children's Services Levy	910,545
Child Support Enforcement	118,845
Transportation Administration	3,757
Aging	340,185
Workforce Investment Act	250,265
Public Assistance	638,421
Law Library	6,025
Targeted Community Alternatives to Prison	263,529
Pretrial Release	26,948
Violence Prevention	12,140
Total Special Revenue Funds	<u>8,133,229</u>
Capital Projects Funds	
Construction	5,103
Road and Bridge	185,201
Total Capital Projects Funds	<u>190,304</u>
<i>Total Governmental Activities</i>	<u><u>\$10,424,285</u></u>
<i>Business-type Activities</i>	
Storm Water	
Bainbridge Township	<u><u>\$1,576</u></u>

Lease Receivable

The County is reporting leases receivable of \$48,398 and \$1,535,759 in the general fund and the developmental disabilities special revenue fund, respectively, at December 31, 2023. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2023, the County recognized lease revenue of \$43,697 and \$67,403 and interest revenue of \$1,362 and \$47,173 in the general fund and developmental disabilities special revenue fund, respectively, related to lease payments received. These lease revenue amounts exclude short-term leases. A description of the County's leasing arrangements is as follows:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Building and Land Rental Leases – The County has entered into building and land rental agreements with Family and Community Services Inc. and Timmons at varying years and terms as follows:

Company	Lease Commencement Date	Lease Years	Lease Ending Date	Payment Method
Ohio Department of Public Safety	2023	2	2025	Monthly
Timmons	2023	3	2026	Yearly
West Geauga Local School District	2011	30	2041	Monthly

A summary of future leases amounts receivable is as follows:

Year	General		Development Disabilities	
	Principal	Interest	Principal	Interest
2024	\$31,667	\$1,033	\$69,453	\$45,123
2025	16,731	169	71,566	43,010
2026	0	0	73,742	40,834
2027	0	0	75,985	38,591
2028	0	0	78,296	36,280
2029-2033	0	0	428,686	144,194
2034-2038	0	0	497,968	74,912
2039-2041	0	0	240,063	8,185
Total	<u>\$48,398</u>	<u>\$1,202</u>	<u>\$1,535,759</u>	<u>\$431,129</u>

Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported \$810,345 as an accounts receivable related to opioid settlement monies in the OneOhio Opioid Special Revenue Fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$92,197 expected to be collected in 2024.

Note 10. 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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

financial benefit to or burden on the County. In 2023, the County contributed \$10,000 to the Agency, which represents 2.59 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 2023. 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 2023, the County contributed \$467,189 to the Center, which represents 19.43 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

Note 11. Public Entity Risk Pools

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.

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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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.

Note 12. Jointly Governed Organizations

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 2023, the County Commissioners contributed \$84,968, which represents 6.14 percent of total contributions.

Geauga County Regional Airport Authority

Geauga County Regional Airport Authority was established in 1992 to manage the day-to-day operations of the airport located in Middlefield Village. A joint board of trustees whose membership consists of seven members; three continuing appointments made by the County, three appointed by the Airport Authority Board of Trustees, and one appointed by Middlefield Village controls the operation of the airport. The board exercises total control over the operation of the airport including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2023, 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 2023, N.E.O.N. received sufficient revenues from State grant monies and no additional funds were needed from Geauga County.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 2023, the County contributed \$43,286, which represents 4.58 percent of total contributions.

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.

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.

Note 13. 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Note 14. Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Restated Balance 12/31/2022	Additions	Reductions	Transfer of Operations	Balance 12/31/2023
Governmental Activities					
Nondepreciable Capital Assets					
Land	\$3,509,029	\$882,317	\$0	\$0	\$4,391,346
Infrastructure	138,625,105	190,944	0	0	138,816,049
Construction in Progress	0	1,596,347	0	0	1,596,347
Total Nondepreciable Capital Assets	142,134,134	2,669,608	0	0	144,803,742
Depreciable Capital Assets					
Tangible Assets					
Buildings and Improvements	89,573,517	2,936,286	(43,674)	0	92,466,129
Machinery and Equipment	11,160,558	817,705	(1,294,468)	(282,323)	10,401,472
Vehicles	10,034,840	2,046,705	(602,583)	(1,005,776)	10,473,186
Total Tangible Assets	110,768,915	5,800,696	(1,940,725)	(1,288,099)	113,340,787
Intangible Right to Use					
Subscription Assets					
Intangible Right to Use - Software	182,508	672,728	0	0	855,236
Total Depreciable Capital Assets	110,951,423	6,473,424	(1,940,725)	(1,288,099)	114,196,023
Less Accumulated					
Depreciation/Amortization					
Depreciation					
Buildings and Improvements	(33,144,997)	(2,312,352)	21,602	0	(35,435,747)
Machinery and Equipment	(10,124,897)	(374,829)	1,266,180	81,261	(9,152,285)
Vehicles	(8,562,114)	(1,167,208)	537,643	901,734	(8,289,945)
Total Depreciation	(51,832,008)	(3,854,389)	1,825,425	982,995	(52,877,977)
Amortization					
Intangible Right to Use					
Subscription Assets					
Intangible Right to Use - Software	0	(115,464)	0	0	(115,464)
Total Accumulated	(51,832,008)	(3,969,853)	1,825,425	982,995	(52,993,441)
Total Depreciable Capital Assets, Net	59,119,415	2,503,571	(115,300)	(305,104)	61,202,582
Governmental Activities					
Capital Assets, Net	\$201,253,549	\$5,173,179	(\$115,300)	(\$305,104)	\$206,006,324

Depreciation/amortization expense was charged to governmental functions as follows:

	Depreciation	Amortization	Total
General Government:			
Legislative and Executive	\$1,653,996	\$115,464	\$1,769,460
Judicial	27,611	0	27,611
Public Safety	810,677	0	810,677
Public Works	644,279	0	644,279
Health	132,819	0	132,819
Human Services	585,007	0	585,007
Total	\$3,854,389	\$115,464	\$3,969,853

Geauga County, Ohio

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	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023
Business Type Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$1,027,375	\$0	\$0	\$1,027,375
<i>Depreciable Capital Assets</i>				
<i>Tangible Assets</i>				
Buildings and Improvements	27,470,933	0	0	27,470,933
Machinery and Equipment	3,442,008	153,200	(322,649)	3,272,559
Water and Wastewater Lines	50,262,435	0	0	50,262,435
Vehicles	1,908,915	399,841	(167,716)	2,141,040
<i>Total Depreciable Capital Assets</i>	83,084,291	553,041	(490,365)	83,146,967
<i>Less Accumulated Depreciation/Amortization</i>				
<i>Depreciation</i>				
Buildings and Improvements	(12,023,217)	(558,382)	0	(12,581,599)
Machinery and Equipment	(2,891,739)	(136,401)	322,649	(2,705,491)
Water and Wastewater Lines	(25,741,771)	(1,478,644)	0	(27,220,415)
Vehicles	(1,705,739)	(224,224)	167,716	(1,762,247)
<i>Total Accumulated Depreciation/Amortization</i>	(42,362,466)	(2,397,651)	490,365	(44,269,752)
<i>Total Depreciable Capital Assets, Net</i>	40,721,825	(1,844,610)	0	38,877,215
<i>Business Type Activities Capital Assets, Net</i>	\$41,749,200	(\$1,844,610)	\$0	\$39,904,590

Note 15. Interfund Transfers, Balances, and Internal Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2023, consisted of the following:

Transfers To	Transfers From				Totals
	General	Other Governmental Funds	Water Resources	Other Enterprise Funds	
General	\$0	\$16,357	\$0	\$0	\$16,357
Other Governmental Funds	11,142,764	88,562	4,407	0	11,235,733
Water Resources	0	103,154	0	141,000	244,154
Other Enterprise Funds	19,610	0	0	0	19,610
Totals	\$11,162,374	\$208,073	\$4,407	\$141,000	\$11,515,854

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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Interfund Balances

Interfund balances at December 31, 2023, 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 interfund receivable in other governmental funds are expected to be paid within one year. \$32,045 of the \$236,358 interfund receivable in the general fund is expected to be repaid in 2024.

Interfund Payable	Interfund Receivable		Totals
	General	Other Governmental Funds	
Other Governmental Funds	\$236,358	\$468,773	\$705,131

Internal Balances – Change in Proportionate Share

The County uses an internal proportionate share to allocate its net pension/OPEB liability (asset) and corresponding deferred outflows/inflows of resources and pension/OPEB expense to its various funds. This allocation creates a change in internal proportionate share. The effects of the internal proportionate share are eliminated from the pension/OPEB deferred outflows/inflows of resources in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position, thus allowing the total column to present the change in proportionate share for the County as a whole.

Balances related to the internal proportionate share for pension and OPEB at December 31, 2023, were as follows:

	Pension		OPEB	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Enterprise Funds:				
Water Resources	\$2,707	\$80,262	\$0	\$454
Water District	75,381	2,542	427	0
Storm Water	4,881	165	27	0
Total Enterprise Funds	82,969	82,969	454	454
Elimination from Proprietary Fund Statements	(82,969)	(82,969)	(454)	(454)
Total	\$0	\$0	\$0	\$0

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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) calculations are 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.

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*. 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 is a cost-sharing, multiple employer public employee retirement system which 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. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this 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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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
<p>Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit</p> <p>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</p> <p>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</p>	<p>Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit</p> <p>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</p> <p>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</p>	<p>Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit</p> <p>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</p> <p>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</p>
Law Enforcement	Law Enforcement	Law Enforcement
<p>Age and Service Requirements: Age 52 with 15 years of service credit</p> <p>Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25</p>	<p>Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit</p> <p>Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25</p>	<p>Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit</p> <p>Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25</p>

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 amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible 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,

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Notes to the Basic Financial Statements For the Year Ended December 31, 2023

2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is 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 and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

	State and Local		Law
	Traditional	Combined	Enforcement
2023 Statutory Maximum Contribution Rates			
Employer	14.0 %	14.0 %	18.1 %
Employee *	10.0 %	10.0 %	**
2023 Actual Contribution Rates			
Employer:			
Pension ***	14.0 %	12.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	2.0	0.0
Total Employer	14.0 %	14.0 %	18.1 %
Employee	10.0 %	10.0 %	13.0 %

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

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

*** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

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Notes to the Basic Financial Statements For the Year Ended December 31, 2023

For 2023, the County's contractually required contribution was \$4,983,091 for the traditional plan, \$101,530 for the combined plan and \$164,986 for the member-directed plan. Of these amounts, \$522,859 is reported as an intergovernmental payable for the traditional plan, \$10,688 for the combined plan, and \$16,431 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.

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 upon a determination by its actuary that it was necessary 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. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 34 years of service credit at any age.

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 regardless of age.

The DC Plan allows members to place all their member contributions and 11.09 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 2.91 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

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Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 on or after July 1, 2013, must have at least ten years of qualifying service credit to 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 2023 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2023, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$14,546 for 2023. Of this amount, \$261 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2022, and the net pension liability for STRS was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.21817508%	0.19584078%	0.00081149%	
Prior Measurement Date	0.22246173%	0.21196507%	0.00080053%	
Change in Proportionate Share	<u>-0.00428665%</u>	<u>-0.01612429%</u>	<u>0.00001096%</u>	
Proportionate Share of the:				
Net Pension Liability	\$64,449,013	\$0	\$174,753	\$64,623,766
Net Pension Asset	\$0	(\$461,576)	\$0	(\$461,576)
Pension Expense	\$7,823,105	\$63,533	\$20,042	\$7,906,680

2023 pension expense for the member-directed defined contribution plan was \$155,959. The aggregate pension expense for all pension plans was \$8,062,639 for 2023.

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

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Notes to the Basic Financial Statements For the Year Ended December 31, 2023

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$2,140,726	\$28,377	\$6,371	\$2,175,474
Changes of assumptions	680,859	30,558	14,392	725,809
Net difference between projected and actual earnings on pension plan investments	18,369,993	168,218	0	18,538,211
Changes in proportion and differences between County contributions and proportionate share of contributions	58,113	67,192	6,446	131,751
County contributions subsequent to the measurement date	4,983,091	101,530	7,406	5,092,027
Total Deferred Outflows of Resources	\$26,232,782	\$395,875	\$34,615	\$26,663,272
Deferred Inflows of Resources				
Differences between expected and actual experience	\$0	\$65,954	\$388	\$66,342
Changes of assumptions	0	0	10,833	10,833
Net difference between projected and actual earnings on pension plan investments	0	0	524	524
Changes in proportion and differences between County contributions and proportionate share of contributions	545,985	33,965	1,368	581,318
Total Deferred Inflows of Resources	\$545,985	\$99,919	\$13,113	\$659,017

\$5,092,027 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 2024. 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:				
2024	\$1,987,449	\$10,663	\$1,907	\$2,000,019
2025	4,310,168	34,785	(4,843)	4,340,110
2026	5,407,185	46,773	17,665	5,471,623
2027	8,998,904	76,552	(633)	9,074,823
2028	0	3,783	0	3,783
Thereafter	0	21,870	0	21,870
Total	\$20,703,706	\$194,426	\$14,096	\$20,912,228

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Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2023, then 2.05 percent, simple	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 12.1 percent for 2022.

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

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Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	100.00%	

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$96,542,471	\$64,449,013	\$37,753,015
OPERS Combined Plan	(240,884)	(461,576)	(636,483)

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented below:

	June 30, 2022
Inflation	2.50 percent
Salary increases	From 2.5 percent to 8.5 percent based on service
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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	26.00%	6.60%
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00%	

* Final target weights reflected at October 1, 2022.

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocation 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, 2023

Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2023. 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, 2023. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2023.

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 7.00 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 (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$268,733	\$174,753	\$95,273

Note 17. Defined Benefit OPEB Plans

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

The health care 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority 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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, 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 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$64,451 for 2023. Of this amount, \$6,788 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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. Health care premiums were reduced by a Medicare Part B premium credit beginning in 2023. 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, 2023, STRS did not allocate any employer contributions to post-employment health care.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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, 2021, rolled forward to the measurement date of December 31, 2022, 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 asset was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.21801249%	0.00081149%	
Prior Measurement Date	0.22142132%	0.00080053%	
Change in Proportionate Share	-0.00340883%	0.00001096%	
Proportionate Share of the:			
Net OPEB Liability	\$1,374,611	\$0	\$1,374,611
Net OPEB Asset	\$0	(\$15,783)	(\$15,783)
OPEB Expense	(\$2,604,632)	(\$4,788)	(\$2,609,420)

At December 31, 2023, 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	\$0	\$25	\$25
Changes of assumptions	1,342,613	2,325	1,344,938
Net difference between projected and actual earnings on OPEB plan investments	2,730,025	28	2,730,053
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	1,282	164	1,446
County contributions subsequent to the measurement date	64,451	0	64,451
Total Deferred Outflows of Resources	\$4,138,371	\$2,542	\$4,140,913
Deferred Inflows of Resources			
Differences between expected and actual experience	\$342,882	\$2,408	\$345,290
Changes of assumptions	110,475	10,413	120,888
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	87,437	4,087	91,524
Total Deferred Inflows of Resources	\$540,794	\$16,908	\$557,702

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

\$64,451 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 2024. 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:			
2024	\$364,102	(\$8,600)	\$355,502
2025	998,885	(2,062)	996,823
2026	851,311	(797)	850,514
2027	1,318,828	(1,104)	1,317,724
2028	0	(1,014)	(1,014)
Thereafter	0	(789)	(789)
Total	\$3,533,126	(\$14,366)	\$3,518,760

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, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent
	including wage inflation
Single Discount Rate	5.22 percent
Prior Year Single Discount Rate	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.05 percent
Prior Year Municipal Bond Rate	1.84 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2036
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

The most recent experience study was completed for the five year period ended December 31, 2020.

During 2022, 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 contributions 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 15.6 percent for 2022.

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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other investments	6.00	1.84
Total	100.00%	

Discount Rate A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 4.05 percent (Fidelity Index's "20-Year Municipal GO AA Index"). 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 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 5.22 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 (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
County's proportionate share of the net OPEB liability (asset)	\$4,678,548	\$1,374,611	(\$1,351,677)

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

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability or asset. The following table presents the net OPEB liability or asset calculated using the assumed trend rates, and the expected net OPEB liability or asset 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 2023 is 5.50 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 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	\$1,288,454	\$1,374,611	\$1,471,584

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented below:

	June 30, 2023	June 30, 2022
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by service from 2.5 percent to 8.5 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 4.14 percent ultimate	7.50 percent initial 3.94 percent ultimate
Medicare	-10.94 percent initial 4.14 percent ultimate	-68.78 percent initial 3.94 percent ultimate
Prescription Drug		
Pre-Medicare	-11.95 percent initial 4.14 percent ultimate	9.00 percent initial 3.94 percent ultimate
Medicare	1.33 percent initial 4.14 percent ultimate	-5.47 percent initial 3.94 percent ultimate

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

Healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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 7.00 percent as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2023.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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, 2023, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB (asset)	(\$13,358)	(\$15,783)	(\$17,894)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB (asset)	(\$17,992)	(\$15,783)	(\$13,121)

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.

Deferred Compensation

County employees may participate in the Ohio Public Employees Deferred Compensation Plan. This plan was created in accordance with Internal Revenue Code Section 456 and is considered an other employee benefit plan. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plans, the deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Note 19. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. 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 20. Asset Retirement Obligations

The Governmental Accounting Standards Board's (GASB) Statement No. 83, Certain Asset Retirement Obligations, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. 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 County 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 37 years.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Note 21. Long-Term Debt

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

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Governmental Activities				
<i>General Obligation Bonds:</i>				
County Building Improvements	2020	1.00 - 4.00 %	\$9,625,000	2040
<i>Revenue Bonds:</i>				
County Building Improvements	2021	2.00 - 5.00	14,000,000	2040
<i>Special Assessment Bonds:</i>				
Sanitary Sewer - Aquilla	1984	5.00	292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
<i>OPWC Loans from Direct Borrowings:</i>				
Auburn - Bell Road Resurfacing	2022	0.00	132,195	2037
Business-Type Activities				
<i>Revenue Bonds:</i>				
Sanitary Sewer Improvement	2014	2.50	958,000	2054
Sanitary Sewer Refunding	2014	2.50	859,000	2054
<i>OWDA Loans from Direct Borrowings:</i>				
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
Infirmiry 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
Chardon Township Sewer	2020	1.33	4,555,505	N/A
Auburn Corners Waste Water Treatment Plant	2020	0.58	2,669,589	2025
McFarland WWTP Renovation & Upgrade	2022	1.79	1,019,264	2027
Bainbridge & Chardon Roads Waterline Extension	2022	0.48	1,132,980	2043
Refinance of USDA-RD	2022	3.76	1,737,914	2049
<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
Chardon Township Sewer Project	2021	0.00	700,000	2051
Auburn Corners Waste Water Treatment Plant	2020	0.00	770,000	2040

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Changes in the County's long-term obligations during the year ended December 31, 2023, consist of the following:

	Restated Outstanding 12/31/22	Additions	Reductions	Outstanding 12/31/23	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
County Building Improvements	\$8,845,000	\$0	\$410,000	\$8,435,000	\$425,000
Premium	288,151	0	16,083	272,068	0
<i>Total General Obligation Bonds</i>	<u>9,133,151</u>	<u>0</u>	<u>426,083</u>	<u>8,707,068</u>	<u>425,000</u>
Revenue Bonds:					
County Building Improvements	12,810,000	0	565,000	12,245,000	595,000
Premium	440,502	0	24,586	415,916	0
<i>Total Revenue Bonds</i>	<u>13,250,502</u>	<u>0</u>	<u>589,586</u>	<u>12,660,916</u>	<u>595,000</u>
Special Assessment Bonds:					
Sanitary Sewer - Aquilla	7,700	0	7,700	0	0
Sanitary Sewer - Aquilla	154	0	154	0	0
Sanitary Sewer - Chagrin Falls Park	277,459	0	17,181	260,278	18,083
<i>Total Special Assessment Bonds</i>	<u>285,313</u>	<u>0</u>	<u>25,035</u>	<u>260,278</u>	<u>18,083</u>
OPWC Loans from Direct Borrowings:					
Auburn-Bell Road Resurfacing	123,382	0	8,813	114,569	8,813
Other Long-Term Obligations:					
Compensated Absences	3,356,097	952,161	653,840	3,654,418	636,041
Subscriptions Payable	182,508	672,728	97,499	757,737	298,509
<i>Total Other Long-Term Obligations</i>	<u>3,538,605</u>	<u>1,624,889</u>	<u>751,339</u>	<u>4,412,155</u>	<u>934,550</u>
Net Pension Liability:					
OPERS	18,267,708	42,361,968	0	60,629,676	0
STRS	177,959	0	3,206	174,753	0
<i>Total Net Pension Liability</i>	<u>18,445,667</u>	<u>42,361,968</u>	<u>3,206</u>	<u>60,804,429</u>	<u>0</u>
Net OPEB Liability:					
OPERS	0	1,293,150	0	1,293,150	0
<i>Total Governmental Activities</i>	<u>\$44,776,620</u>	<u>\$45,280,007</u>	<u>\$1,804,062</u>	<u>\$88,252,565</u>	<u>\$1,981,446</u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

	Restated Outstanding 12/31/22	Additions	Reductions	Outstanding 12/31/23	Amounts Due in One Year
Business Type Activities:					
Revenue Bonds:					
Sanitary Sewer Improvement	\$834,500	\$0	\$17,300	\$817,200	\$17,800
Sanitary Sewer Refunding	748,400	0	15,500	732,900	15,900
<i>Total Revenue Bonds</i>	<u>1,582,900</u>	<u>0</u>	<u>32,800</u>	<u>1,550,100</u>	<u>33,700</u>
OWDA Loans from Direct Borrowings:					
McFarland Treatment Plant	1,464,653	0	480,121	984,532	488,174
Waterline Installation	92,348	0	24,749	67,599	26,025
Hunting Valley	167,153	0	34,849	132,304	36,122
Infirmiry Creek Waste Water Treatment Plant	636,078	0	60,636	575,442	62,039
Troy Oaks Waste Water Treatment Plant	524,128	0	30,770	493,358	31,491
Russell Park Waste Water Treatment Plant	1,236,504	0	72,592	1,163,912	74,292
Bainbridge Trunk Main Relocation	304,724	0	16,785	287,939	17,145
Chardon Township Sewer	4,308,609	57,033	124,447	4,241,195	128,670
Auburn Corners Waste Water Treatment Plant	3,099,482	0	98,439	3,001,043	99,011
McFarland WWTP Renovation & Upgrade	768,468	225,860	49,873	944,455	0
Bainbridge & Chardon Roads Waterline Extension	1,132,980	152,944	61,410	1,224,514	61,705
Refinance of USDA-RD	1,718,014	0	38,730	1,679,284	40,200
<i>Total OWDA Loans from Direct Borrowings</i>	<u>15,453,141</u>	<u>435,837</u>	<u>1,093,401</u>	<u>14,795,577</u>	<u>1,064,874</u>
OPWC Loans from Direct Borrowings:					
McFarland Creek	227,752	0	28,469	199,283	28,469
Opalocka Waste Water Treatment Plant	150,000	0	15,000	135,000	15,000
Bainbridge Trunk Main Relocation	63,321	0	3,725	59,596	3,725
Chardon Township Sewer Project	668,531	0	23,053	645,478	23,053
Auburn Corners Waste Water Treatment Plant	693,000	0	38,500	654,500	38,500
<i>Total OPWC Loans from Direct Borrowings</i>	<u>1,802,604</u>	<u>0</u>	<u>108,747</u>	<u>1,693,857</u>	<u>108,747</u>
Other Long-Term Obligations:					
Compensated Absences	148,272	45,901	34,201	159,972	22,463
Asset Retirement Obligation	5,972,460	0	0	5,972,460	0
<i>Total Other Long-Term Obligations</i>	<u>6,120,732</u>	<u>45,901</u>	<u>34,201</u>	<u>6,132,432</u>	<u>22,463</u>
Net Pension Liability:					
OPERS	1,087,363	2,731,974	0	3,819,337	0
Net OPEB Liability:					
OPERS	0	81,461	0	81,461	0
<i>Total Business-Type Activities</i>	<u>\$26,046,740</u>	<u>\$3,295,173</u>	<u>\$1,269,149</u>	<u>\$28,072,764</u>	<u>\$1,229,784</u>

For governmental activities, general obligation bonds, revenue bonds, and OPWC loan from direct borrowing will be paid from the 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.

For business type activities, 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, court technology, probate court special projects, treasurer delinquent tax collector, dog

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

and kennel, 911 programs, 800 system communication, public assistance, mental health, developmental disabilities, real estate assessment and violence prevention special revenue funds and water resources and water district enterprise funds. There is no repayment schedule for the net pension and net OPEB liabilities. However, employer pension/OPEB contributions are made from the following funds: general fund, developmental disabilities, real estate assessment, prosecutor delinquent tax collector, treasurer delinquent tax collector, community development administration, CASA, intensive supervision, care and custody, court technology, common pleas mediation, 911 programs, pre-sentence investigation reporting, 800 system communication, motor vehicle license, , dog and kennel mental health, children’s services levy, child support enforcement, aging, public assistance, law library resources, TCAP grant, special elections, DARE grant, violence prevention, pretrial release, commissary, concealed handgun, and federal grant drug court special revenue funds and water resources, water district and storm water enterprise funds. 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.

On April 8, 2021, the County issued sales tax revenue bonds in the amount of \$14,000,000 at a premium of \$483,528. The bonds were issued to pay the costs of constructing, reconstructing, rehabilitating, furnishing, equipping and otherwise improving County office buildings.

The County’s outstanding OPWC loan from direct borrowing of \$114,569 and \$1,693,857 related to governmental and business-type activities, respectively, 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.

The County has various outstanding contracts to use of a Subscription-Based Information Technology Arrangement vendor’s IT software, including computer backups and parcel search systems. The future subscription payments were discounted based on the interest rate implicit in the lease or using the County’s incremental borrowing rate. This discount is being amortized using the interest method over the life of the subscription. These subscriptions will be paid from the general fund. A summary of the principal and interest amounts for the remaining subscriptions is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2024	\$298,509	\$35,241
2025	224,068	22,732
2026	235,160	11,640
	<u>\$757,737</u>	<u>\$69,613</u>

During 2022, the County issued a loan through direct borrowing from the Ohio Water Development Authority (OWDA) for the purpose of currently refunding the 2009 Sanitary Sewer Series revenue bond in the sewer district. The twenty-seven year loan was issued in the amount of \$1,737,914, with an interest rate of 3.76 percent. The loan will mature in 2049.

The County’s outstanding OWDA loan from direct borrowings of \$14,795,577 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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 \$1,002,424 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, 2023	Lines of Credit
OWDA Loans Not Finalized:		
McFarland WWTP Renovation & Upgrade	\$944,455	\$1,002,424

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 20 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$21,257,295. Principal and interest paid for the current year were \$1,513,333, total net revenues were \$2,236,737 and total revenues were \$8,442,339.

The County has pledged future sales tax revenues to repay the 2021 sales tax revenue bonds. The bonds are payable solely from sales tax revenues. Annual principal and interest payments on the debt issue required 3.94 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$14,585,650, payable through December 2040. For the current year, principal and interest paid and total sales tax revenues were \$856,000 and \$21,752,704, respectively.

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, 2023, are an overall debt margin of \$84,012,901; and an unvoted debt margin of \$30,859,995.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2023, are as follows:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Governmental Activities

	General Obligation Bonds		Revenue Bonds		Special Assessment Bonds		From Direct Borrowings:
	Principal	Interest	Principal	Interest	Principal	Interest	OPWC Loan
2024	\$425,000	\$136,002	\$595,000	\$262,750	\$18,083	\$13,664	\$8,813
2025	440,000	119,003	625,000	233,000	19,032	12,715	8,813
2026	460,000	101,402	640,000	220,500	20,031	11,716	8,813
2027	475,000	87,603	650,000	207,700	21,083	10,664	8,813
2028	480,000	82,853	665,000	194,700	22,190	9,558	8,813
2029-2033	2,450,000	341,763	3,520,000	769,000	129,695	29,042	44,065
2034-2038	2,610,000	198,452	3,885,000	402,900	30,164	1,584	26,439
2039-2040	1,095,000	26,047	1,665,000	50,100	0	0	0
Total	<u>\$8,435,000</u>	<u>\$1,093,125</u>	<u>\$12,245,000</u>	<u>\$2,340,650</u>	<u>\$260,278</u>	<u>\$88,943</u>	<u>\$114,569</u>

Business-Type Activities

	Revenue Bonds		From Direct Borrowings:		OPWC Loan
	Principal	Interest	Principal	Interest	
2024	\$33,700	\$38,753	\$1,064,874	\$220,066	\$108,747
2025	34,500	37,910	1,084,114	199,107	108,747
2026	35,500	37,047	584,546	183,823	108,747
2027	36,200	36,160	560,231	173,354	108,747
2028	37,200	35,255	549,263	164,030	108,747
2029-2033	200,300	161,855	2,774,288	679,795	443,327
2034-2038	226,700	135,532	2,506,231	458,362	326,386
2039-2043	256,700	105,733	1,998,701	290,790	195,988
2044-2048	290,100	72,018	1,880,471	138,988	115,264
2049-2053	328,500	33,885	848,403	13,531	69,157
2054	70,700	1,767	0	0	0
Total	<u>\$1,550,100</u>	<u>\$695,915</u>	<u>\$13,851,122</u>	<u>\$2,521,846</u>	<u>\$1,693,857</u>

Note 22 – Conduit Debt

Geauga County has issued Healthcare and Retirement Facility Revenue bonds that provide capital financing to private-sector entities (the Borrower) used to acquire, construct and equip health-care and retirement facilities (the Facilities) deemed to be in the public interest. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage (basic rent on the sublease). In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. In addition, the Borrower and the County entered into an Agreement of Lease under which the Borrower leased the Facilities to the County, and simultaneously therewith, the County and the Borrower entered into a Sublease under which the County subleased the Facilities back to the Borrower. The County will relinquish the title to the Facilities at the end of the arrangement, at which time the conduit debt obligation has been paid off. At December 31, 2023, the aggregate outstanding principal amount payable is \$68.1 million on the 2007B bonds.

Geauga County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 23. Related Organization

Geauga County Public Library (Library)

The County appoints 4 of the 7 members of the governing board of the Library in accordance with Ohio Revised Code 3375.22, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2023.

Note 24. Significant Commitments

Contractual Commitments

As of December 31, 2023, the County had the following contractual construction commitments outstanding:

<u>Project</u>	<u>Project Amount</u>	<u>Amount Paid to Date</u>	<u>Remaining on Project</u>
New County Offices Building	\$34,821,197	\$34,234,115	\$587,082
Courthouse	2,627,435	1,214,611	1,412,824
	<u>\$37,448,632</u>	<u>\$35,448,726</u>	<u>\$1,999,906</u>

Remaining commitment amounts were encumbered at year end. The amounts of \$641,619 and \$75,915 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	\$3,280,813	Water Resources	\$1,119,459
Developmental Disabilities	466,534	Water District	<u>223,957</u>
American Rescue Plan	13,000	Total Proprietary Funds	<u>\$1,343,416</u>
Other Governmental Funds	<u>7,997,001</u>		
Total Governmental Funds	<u>\$11,757,348</u>		

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Note 25. Investment Pool

The County currently serves as fiscal agent for 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:

Statement of Net Position December 31, 2023

Assets:	
Equity in Pooled Cash and Cash Equivalents	\$128,191,389
Accrued Interest Receivable	1,091,753
	<hr/>
Total Assets	\$129,283,142
Net Position Restricted for Pool Participants:	
Internal Portion	\$124,978,751
External Portion	4,304,391
	<hr/>
Total Net Position Restricted for Pool Participants	\$129,283,142

Statement of Changes in Net Position For the Fiscal Year Ended December 31, 2023

Additions:	
Investment Earnings	\$6,699,025
Capital Transactions	(1,026,480)
	<hr/>
Total Additions	5,672,545
Deductions:	
Distributions paid to Participants	5,121,588
	<hr/>
Change in Net Position	550,957
Net Position Beginning of Year	128,732,185
	<hr/>
Net Position End of Year	\$129,283,142

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, 2023, \$2,718,844 of the County's bank balance of \$55,107,326 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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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, 2023, 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>\$3,000,000</u>	Average 46.4 Days	AAAm	N/A
Fair Value - Level One Inputs				
First American Government Obligation Mutual Fund	<u>507,868</u>	Less than one year	AA+	N/A
Fair Value - Level Two Inputs				
US Treasury Notes	28,150,004	Less than four years	N/A	36.73 %
Federal Farm Credit Bank Notes	35,966,152	Less than five years	AA+	46.92
Federal Home Loan Bank Bonds	<u>9,025,098</u>	Less than two years	AA+	11.77
Total Fair Value - Level Two Inputs	<u>73,141,254</u>			
Total Investments	<u>\$76,649,122</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, 2023. 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 statistical rating organization. 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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 26 – Transfer of Operations

On March 7, 2023 the County approved an agreement with Laketran to transfer all of the County’s transit systems and customers to Laketran to operate and maintain. The customers and assets transferred to Laketran effective July 1, 2023. For 2023, the County is reporting a special item of \$321,080 related to the following assets, deferred outflows of resources, liabilities and deferred inflows of resources recognized in the transfer of operations.

Assets	
Equity in Pooled Cash and Cash Equivalents	\$216,676
Net Pension Asset	10,309
Capital Assets	305,104
<i>Total Assets</i>	532,089
Deferred Outflows of Resources	
Pension	597,793
OPEB	92,397
<i>Total Deferred Outflows of Resources</i>	690,190
Liabilities	
Compensated Absences	61,228
Net Pension Liability	1,439,487
Net OPEB Liability	30,700
<i>Total Liabilities</i>	1,531,415
Deferred Inflows of Resources	
Pension	1,473
OPEB	10,471
<i>Total Deferred Inflows of Resources</i>	11,944
Net Position	
Net Investment of Capital Assets	305,104
Unrestricted (Deficit)	(626,184)
<i>Total Net Position</i>	(\$321,080)

The revenues and expenses recognized prior to the transfer of operations were as follows:

	<u>Revenues</u>	<u>Expenses</u>	<u>Other Financing (Uses)</u>
Transportation Administration Fund	\$622,560	\$977,126	\$69,145
Transportation Capital Grant Fund	263,353	91,819	(85,502)

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 27. 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. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

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 Ten Years **

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.21817508%	0.22246173%	0.23784449%	0.23839540%
County's Proportionate Share of the Net Pension Liability	\$64,449,013	\$19,355,071	\$35,219,592	\$47,120,468
County's Covered Payroll	\$31,292,168	\$31,097,789	\$32,288,596	\$31,842,681
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	205.96%	62.24%	109.08%	147.98%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%

*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

2019	2018	2017	2016	2015	2014
0.24358576%	0.24876479%	0.25761296%	0.25196776%	0.25295952%	0.25295952%
\$66,713,202	\$39,026,372	\$58,499,521	\$43,643,992	\$30,509,746	\$29,820,632
\$31,934,212	\$31,163,282	\$31,825,157	\$31,249,550	\$29,859,225	\$25,741,904
208.91%	125.23%	183.82%	139.66%	102.18%	115.84%
74.70%	84.66%	77.25%	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 Six Years (1) **

	2023	2022	2021	2020
County's Proportion of the Net Pension Asset	0.19584078%	0.21196507%	0.23499293%	0.20987001%
County's Proportionate Share of the Net Pension Asset	\$461,576	\$835,152	\$678,339	\$437,630
County's Covered Payroll	\$873,786	\$957,693	\$1,033,350	\$918,729
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-52.82%	-87.20%	-65.64%	-47.63%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	137.14%	169.88%	157.67%	145.28%

(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

2019	2018
0.19806776%	0.20564251%
\$221,483	\$279,946
\$855,414	\$823,108
-25.89%	-34.01%
126.64%	137.28%

Geauga County, Ohio

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

	2023	2022	2021	2020
County's Proportion of the Net OPEB Asset/Liability	0.21801249%	0.22142132%	0.23652462%	0.23563284%
County's Proportionate Share of the Net OPEB (Asset)/Liability	\$1,374,611	(\$6,935,255)	(\$4,213,876)	\$32,547,017
County's Covered Payroll	\$33,673,354	\$33,332,807	\$34,555,771	\$33,872,860
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	4.08%	-20.81%	-12.19%	96.09%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	94.79%	128.23%	115.57%	47.80%

(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

2019	2018	2017
0.24070112%	0.24513270%	0.25410880%
\$31,381,745	\$26,619,604	\$25,957,509
\$33,585,358	\$33,026,573	\$31,825,157
93.44%	80.60%	81.56%
46.33%	54.14%	54.04%

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 Ten Fiscal Years **

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.00081149%	0.00080053%	0.00080975%	0.00077482%
County's Proportionate Share of the Net Pension Liability	\$174,753	\$177,959	\$103,533	\$187,480
County's Covered Payroll	\$109,607	\$104,071	\$99,914	\$93,507
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	159.44%	171.00%	103.62%	200.50%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.00%	78.90%	87.80%	75.50%

*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

2019	2018	2017	2016	2015	2014
0.00071375%	0.00066021%	0.00133914%	0.00343868%	0.00423359%	0.00494339%
\$157,842	\$145,166	\$318,116	\$1,151,030	\$1,170,040	\$1,202,403
\$83,800	\$75,055	\$82,700	\$230,164	\$454,886	\$449,123
188.36%	193.41%	384.66%	500.09%	257.22%	267.72%
77.40%	77.30%	75.30%	66.80%	72.10%	74.70%

Geauga County, Ohio

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

	2023	2022	2021	2020
County's Proportion of the Net OPEB Asset/Liability	0.00081149%	0.00080053%	0.00080975%	0.00077482%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$15,783)	(\$20,730)	(\$17,072)	(\$13,619)
County's Covered Payroll	\$109,607	\$104,071	\$99,914	\$93,507
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-14.40%	-19.92%	-17.09%	-14.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	168.50%	230.70%	174.70%	182.10%

(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.

2019	2018	2017
0.00071375%	0.00066021%	0.00133914%
(\$11,821)	(\$10,608)	\$52,249
\$83,800	\$75,055	\$82,700
-14.11%	-14.13%	63.18%
174.70%	176.00%	47.10%

Geauga County, Ohio

*Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System
Last Ten Years*

	2023	2022	2021	2020
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$4,983,091	\$4,550,451	\$4,520,734	\$4,700,688
Contributions in Relation to the Contractually Required Contribution	<u>(4,983,091)</u>	<u>(4,550,451)</u>	<u>(4,520,734)</u>	<u>(4,700,688)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$34,304,694	\$31,292,168	\$31,097,789	\$32,288,596
Pension Contributions as a Percentage of Covered Payroll	<u>14.53%</u>	<u>14.54%</u>	<u>14.54%</u>	<u>14.56%</u>
Net Pension Liability - Combined Plan				
Contractually Required Contribution (1)	\$101,530	\$122,330	\$134,077	\$144,669
Contributions in Relation to the Contractually Required Contribution	<u>(101,530)</u>	<u>(122,330)</u>	<u>(134,077)</u>	<u>(144,669)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$846,083	\$873,786	\$957,693	\$1,033,350
Pension Contributions as a Percentage of Covered Payroll	<u>12.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (2)				
Contractually Required Contribution	\$64,451	\$60,296	\$51,093	\$49,353
Contributions in Relation to the Contractually Required Contribution	<u>(64,451)</u>	<u>(60,296)</u>	<u>(51,093)</u>	<u>(49,353)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$36,604,263	\$33,673,354	\$33,332,807	\$34,555,771
OPEB Contributions as a Percentage of Covered Payroll	<u>0.18%</u>	<u>0.18%</u>	<u>0.15%</u>	<u>0.14%</u>

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

(2) Information prior to 2017 is not available.

(3) 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

2019	2018	2017	2016	2015	2014
\$4,646,162	\$4,654,794	\$4,232,686	\$4,006,703	\$3,749,946	\$3,583,107
(4,646,162)	(4,654,794)	(4,232,686)	(4,006,703)	(3,749,946)	(3,583,107)
\$0	\$0	\$0	\$0	\$0	\$0
\$31,842,681	\$31,934,212	\$31,163,282	\$31,825,157	\$31,249,550	\$29,859,225
14.59%	14.58%	13.58%	12.59%	12.00%	12.00%
\$128,622	\$119,758	\$107,004			
(128,622)	(119,758)	(107,004)			
\$0	\$0	\$0			
\$918,729	\$855,414	\$823,108			
14.00%	14.00%	13.00%			
\$44,458	\$47,157	\$361,471			
(44,458)	(47,157)	(361,471)			
\$0	\$0	\$0			
\$33,872,860	\$33,585,358	\$33,026,573			
0.13%	0.14%	1.09%			

Geauga County, Ohio

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

	2023	2022	2021	2020
Net Pension Liability				
Contractually Required Contribution	\$14,546	\$14,831	\$13,795	\$14,020
Contributions in Relation to the Contractually Required Contribution	<u>(14,546)</u>	<u>(14,831)</u>	<u>(13,795)</u>	<u>(14,020)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$103,900	\$105,936	\$98,536	\$100,143
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

2019	2018	2017	2016	2015	2014
\$13,288	\$10,671	\$11,578	\$13,792	\$63,684	\$60,670
<u>(13,288)</u>	<u>(10,671)</u>	<u>(11,578)</u>	<u>(13,792)</u>	<u>(63,684)</u>	<u>(60,670)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$94,914	\$76,219	\$82,700	\$98,514	\$454,886	\$449,123
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.51%</u>
\$0	\$0	\$0	\$0	\$0	\$2,208
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,208)</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>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.49%</u>

Geauga County, Ohio

Notes to the Required Supplementary Information For the Year Ended December 31, 2023

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2022 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:

	2022	2019 through 2021	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage 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	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
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 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Geauga County, Ohio

Notes to the Required Supplementary Information For the Year Ended December 31, 2023

Amounts reported for 2017 through 2021 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

	2022	2019 through 2021	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 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	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual	Individual	Individual
	Entry Age	Entry Age	Entry Age

For 2022, 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

Geauga County, Ohio

Notes to the Required Supplementary Information For the Year Ended December 31, 2023

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:

	2022	2017	2016 and Prior
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected salary increases	Varies by Service from 2.5 percent to 8.5 percent	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	See Below	See Below	See Below
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	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 after August 1, 2013, or later, COLA commences on fifth anniversary of retirement date.

Investment rate of return:

2021 through 2023	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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.

Geauga County, Ohio

Notes to the Required Supplementary Information For the Year Ended December 31, 2023

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

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2023 and 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2023 and 2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2023	5.22 percent
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 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

Geauga County, Ohio

Notes to the Required Supplementary Information For the Year Ended December 31, 2023

Changes in Benefit Term – STRS Pension

For 2023, Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-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 non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

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 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2022, healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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.

Geauga County, Ohio

Notes to the Required Supplementary Information For the Year Ended December 31, 2023

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, 2023*

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 2023 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:

<u>Condition</u>	<u>Rating</u>	<u>Number of Bridges</u>	<u>Lanes Miles</u>
Poor	4	4	0
Fair	5	19	16.3
Satisfactory	6	39	47.9
Good	7	54	31.2
Very Good	8	63	75.4
Excellent	9	7	64.5
Total		<u>186</u>	<u>235.3</u>

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2023*

The following summarizes the overall ratings as of December 31, 2023, 2022, and 2021:

Condition Assessment	2023		2022		2021	
	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	182	98%	181	98%	180	97%
Less than Fair	4	2%	4	2%	5	3%

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
2023	\$14,565,392	\$12,292,104	\$2,273,288
2022	15,441,011	14,056,208	1,384,803
2021	14,138,178	11,122,791	3,015,387
2020	14,254,799	10,281,444	3,973,355
2019	13,614,646	11,616,017	1,998,629

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 restricted 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 restricted for collecting on delinquent accounts. The fund did not have any budgetary activity in 2023; therefore, budgetary information is not provided.

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 restricted 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 restricted for collecting on delinquent accounts.

Community Development Administration – To account for and report restricted 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 restricted interest earned on real estate taxes held in escrow.

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

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

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

Care and Custody – To account for and report restricted 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 restricted to upgrade the Courts Computer systems.

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

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

Probate Court Special Projects – To account for and report restricted 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 restricted 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 restricted to pay for continuous juvenile alcohol monitoring.

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

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

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

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

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

Pre-Sentence Investigation Reporting – To account for and report restricted 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 monies will be committed from CEI to fund an emergency preparedness program.

Motor Vehicle License – To account for and report restricted 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 is restricted to provide irrigation ditches and maintain existing ditches within the County. The fund did not have any budgetary activity in 2023; therefore, budgetary information is not provided.

Dog and Kennel – To account for and report the sale of dog tags and fine collections which are restricted for the dog warden's operations.

EPA Water Pollution – To account for and report restricted federal grants that have been expended to comply with the federal clean water act. The fund did not have any budgetary activity in 2023; therefore, budgetary information is not provided.

Mental Health – To account for and report a County-wide property tax levy and State grants restricted 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 restricted for the support and placement of children.

Child Support Enforcement – To account for and report restricted 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 restricted for administrative costs of the busing system in the County.

Aging – To account for and report federal grants and property tax monies restricted for various programs assisting the senior citizens within the County.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

Farmland Preservation – To account for and report restricted local monies set aside for Farmland Preservation. The fund did not have any budgetary activity in 2023; therefore, budgetary information is not provided.

Municipal Road Tax – To account for and report the restricted 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 fines and forfeitures restricted for the operations of the County’s Law Library.

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

Wetland Mitigation Bank – To account for and report restricted intergovernmental revenue used for the operation of a wetland mitigation bank. The fund did not have any budgetary activity in 2023; therefore, budgetary information is not provided.

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

Supreme Court Technology Grant – To account for and report restricted intergovernmental revenue used for upgrading technological equipment.

OneOhio Opioid Settlement – To account for and report restricted settlement monies used to assist local governments with the opioid crisis.

Hotel/Motel Excise Tax – To account for the collection of restricted 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.

Demolition and Site Revitalization – To account for and report restricted intergovernmental revenue used for community and economic development.

Automated Outbound Text Messaging – To account for and report restricted intergovernmental revenue used for automated outbound text messaging.

Special Election – To account for and report restricted intergovernmental revenue used for special elections.

Monsanto Settlement – To account for and report restricted settlement monies used to assist local governments.

Community Corrections II – To account for and report restricted State grant monies used for community corrections. The fund did not have any budgetary activity in 2023; therefore, budgetary information is not provided.

Health Aging Grant – To account for and report restricted intergovernmental revenue used for health aging programs.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

Other Public Safety Funds – The following Special Revenue Funds operated by the County and subsidized in part by restricted 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 restricted 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 restricted or committed revenue source.

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

Construction – To account for and report debt proceeds that are restricted for the construction of capital assets and a portion of the County's sales tax receipts and transfer committed for the acquisition, construction or improvement of capital assets.

Computerization – To account for and report the fee monies received by the courts which are restricted 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 restricted for repair and reconstruction of County roads.

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

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds – continued

Water Construction – To account for and report special assessment debt proceeds committed to the construction of water enterprise system assets.

HUD Housing/Community Development Block Grant (CDBG) – To account for and report a restricted 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 restricted transportation grant monies which are expended for equipment and buildings used by the County transportation system.

Courthouse Donations – To account for and report restricted monies donated for upkeep and improvement of the Courthouse. The fund did not have any budgetary activity in 2023; therefore, budgetary information is not provided.

Mental Health Capital Reserve – To account for and report transfers committed to capital improvements to help aid with mental health facilities. The fund did not have any budgetary activity in 2023; therefore, budgetary information is not provided.

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$32,929,283	\$2,859,724	\$25,436,280	\$61,225,287
Cash and Cash Equivalents:				
In Segregated Accounts	274,192	0	0	274,192
Materials and Supplies Inventory	51,883	0	0	51,883
Accrued Interest Receivable	38,727	0	34,319	73,046
Accounts Receivable	854,825	0	0	854,825
Interfund Receivable	468,773	0	0	468,773
Intergovernmental Receivable	7,438,193	0	190,304	7,628,497
Prepaid Items	24,252	0	0	24,252
Permissive Motor Vehicle Taxes Receivable	134,883	0	0	134,883
Property Taxes Receivable	8,331,437	0	3,370,062	11,701,499
Special Assessments Receivable	0	277,044	0	277,044
Loans Receivable	652,117	0	0	652,117
<i>Total Assets</i>	\$51,198,565	\$3,136,768	\$29,030,965	\$83,366,298
Liabilities				
Accounts Payable	\$506,502	\$0	\$43,806	\$550,308
Accrued Wages	244,376	0	0	244,376
Contracts Payable	1,476,848	0	778,317	2,255,165
Intergovernmental Payable	354,506	0	0	354,506
Employee Withholding Payable	635,570	0	0	635,570
Matured Compensated Absences Payable	11,374	0	0	11,374
Retainage Payable	0	0	75,914	75,914
Interfund Payable	619,629	0	85,502	705,131
<i>Total Liabilities</i>	3,848,805	0	983,539	4,832,344
Deferred Inflows of Resources				
Property Taxes	7,761,265	0	3,139,428	10,900,693
Unavailable Revenue	7,272,927	277,044	415,835	7,965,806
<i>Total Deferred Inflows of Resources</i>	15,034,192	277,044	3,555,263	18,866,499
Fund Balances				
Nonspendable	76,135	0	0	76,135
Restricted	31,231,982	2,859,724	2,580,892	36,672,598
Committed	1,010,763	0	21,911,271	22,922,034
Unassigned (Deficit)	(3,312)	0	0	(3,312)
<i>Total Fund Balances</i>	32,315,568	2,859,724	24,492,163	59,667,455
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$51,198,565	\$3,136,768	\$29,030,965	\$83,366,298

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$7,671,318	\$0	\$3,214,288	\$10,885,606
Permissive Motor Vehicle License Tax	2,045,045	0	0	2,045,045
Charges for Services	2,916,490	0	103,939	3,020,429
Licenses and Permits	297,339	0	0	297,339
Fines, Forfeitures and Settlements	336,173	0	5,103	341,276
Intergovernmental	22,237,614	0	603,696	22,841,310
Special Assessments	0	83,894	0	83,894
Investment Earnings/Interest	335,130	0	180,667	515,797
Rentals	24,619	0	0	24,619
Contributions and Donations	269,398	0	0	269,398
Other	1,780,857	0	264,713	2,045,570
<i>Total Revenues</i>	<u>37,913,983</u>	<u>83,894</u>	<u>4,372,406</u>	<u>42,370,283</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,383,239	100	0	4,383,339
Judicial	1,356,013	0	0	1,356,013
Public Safety	2,989,429	0	0	2,989,429
Public Works	8,765,178	0	185,931	8,951,109
Health	7,358,724	0	0	7,358,724
Human Services	14,547,487	0	0	14,547,487
Economic Development and Assistance	2,781,390	0	0	2,781,390
Capital Outlay	0	0	10,969,093	10,969,093
Debt Service:				
Principal Retirement	0	991,667	17,181	1,008,848
Interest	0	443,801	14,566	458,367
<i>Total Expenditures</i>	<u>42,181,460</u>	<u>1,435,568</u>	<u>11,186,771</u>	<u>54,803,799</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,267,477)</u>	<u>(1,351,674)</u>	<u>(6,814,365)</u>	<u>(12,433,516)</u>
Other Financing Sources (Uses)				
Inception of Subscription	672,728	0	0	672,728
Transfers In	2,875,526	439,407	7,920,800	11,235,733
Transfers Out	(19,417)	(3,154)	(185,502)	(208,073)
<i>Total Other Financing Sources (Uses)</i>	<u>3,528,837</u>	<u>436,253</u>	<u>7,735,298</u>	<u>11,700,388</u>
Special Item				
Transfer of Geauga County Transit Operations	(20,000)	0	(196,676)	(216,676)
<i>Net Change in Fund Balances</i>	<u>(758,640)</u>	<u>(915,421)</u>	<u>724,257</u>	<u>(949,804)</u>
<i>Fund Balances Beginning of Year</i>	<u>33,074,208</u>	<u>3,775,145</u>	<u>23,767,906</u>	<u>60,617,259</u>
<i>Fund Balances End of Year</i>	<u>\$32,315,568</u>	<u>\$2,859,724</u>	<u>\$24,492,163</u>	<u>\$59,667,455</u>

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Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023*

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,419,739	\$25,308	\$468,153	\$260,511
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	2,790	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	0	0	0	0
Permissive Motor Vehicle Taxes Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$2,422,529</u>	<u>\$25,308</u>	<u>\$468,153</u>	<u>\$260,511</u>
Liabilities				
Accounts Payable	\$42,122	\$0	\$3,285	\$340
Accrued Wages	21,421	0	2,493	3,252
Contracts Payable	380,402	0	0	13
Intergovernmental Payable	14,915	0	846	1,528
Employee Withholding Payable	53,713	0	4,397	5,734
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>512,573</u>	<u>0</u>	<u>11,021</u>	<u>10,867</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	2,790	0	0	0
Restricted	1,907,166	25,308	457,132	249,644
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>1,909,956</u>	<u>25,308</u>	<u>457,132</u>	<u>249,644</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,422,529</u>	<u>\$25,308</u>	<u>\$468,153</u>	<u>\$260,511</u>

<u>Community Development Administration</u>	<u>Escrow Interest</u>	<u>Election Security Block Grant</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>
\$3,474,817	\$65,357	\$10	\$48,510	\$8,747	\$276,475
0	0	0	0	0	0
2,874	0	0	1,786	0	0
0	870	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
61,200	0	0	5,912	61,380	0
264	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
652,117	0	0	0	0	0
<u>\$4,191,272</u>	<u>\$66,227</u>	<u>\$10</u>	<u>\$56,208</u>	<u>\$70,127</u>	<u>\$276,475</u>
\$972	\$0	\$0	\$440	\$0	\$2,275
3,081	0	0	2,149	0	2,357
7,657	0	0	0	0	2,213
2,106	0	0	1,525	0	1,601
7,810	0	0	5,861	2,602	6,331
0	0	0	0	0	0
0	0	0	0	0	0
<u>21,626</u>	<u>0</u>	<u>0</u>	<u>9,975</u>	<u>2,602</u>	<u>14,777</u>
0	0	0	0	0	0
61,200	0	0	3,548	61,380	0
<u>61,200</u>	<u>0</u>	<u>0</u>	<u>3,548</u>	<u>61,380</u>	<u>0</u>
3,138	0	0	1,786	0	0
4,105,308	66,227	10	40,899	6,145	261,698
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,108,446</u>	<u>66,227</u>	<u>10</u>	<u>42,685</u>	<u>6,145</u>	<u>261,698</u>
<u>\$4,191,272</u>	<u>\$66,227</u>	<u>\$10</u>	<u>\$56,208</u>	<u>\$70,127</u>	<u>\$276,475</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023*

	<u>Court Technology</u>	<u>Juvenile Recovery</u>	<u>Juvenile Court Special Projects</u>	<u>Probate Court Special Projects</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$331,008	\$6,997	\$7,947	\$76,224
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	0	0	0	0
Permissive Motor Vehicle Taxes Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$331,008</u>	<u>\$6,997</u>	<u>\$7,947</u>	<u>\$76,224</u>
Liabilities				
Accounts Payable	\$26,439	\$0	\$460	\$4,810
Accrued Wages	4,963	0	0	0
Contracts Payable	904	0	0	0
Intergovernmental Payable	3,367	0	125	250
Employee Withholding Payable	12,636	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>48,309</u>	<u>0</u>	<u>585</u>	<u>5,060</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	282,699	6,997	7,362	71,164
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>282,699</u>	<u>6,997</u>	<u>7,362</u>	<u>71,164</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$331,008</u>	<u>\$6,997</u>	<u>\$7,947</u>	<u>\$76,224</u>

<u>Probate Court Conduct of Business</u>	<u>Juvenile Interlock and Alcohol</u>	<u>Common Pleas Indigent Driver</u>	<u>Common Pleas Mediation</u>	<u>Common Pleas Special Projects</u>	<u>Probation Services</u>
\$20,825	\$1,294	\$600	\$187,168	\$72,997	\$140,083
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	5,161	1,617	1,530
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>\$20,825</u>	<u>\$1,294</u>	<u>\$600</u>	<u>\$192,329</u>	<u>\$74,614</u>	<u>\$141,613</u>
\$3,848	\$0	\$0	\$3,115	\$1,000	\$0
0	0	0	723	0	0
0	0	0	0	0	0
0	0	0	408	0	0
0	0	0	1,418	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,848</u>	<u>0</u>	<u>0</u>	<u>5,664</u>	<u>1,000</u>	<u>0</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
16,977	1,294	600	186,665	73,614	141,613
0	0	0	0	0	0
0	0	0	0	0	0
<u>16,977</u>	<u>1,294</u>	<u>600</u>	<u>186,665</u>	<u>73,614</u>	<u>141,613</u>
<u>\$20,825</u>	<u>\$1,294</u>	<u>\$600</u>	<u>\$192,329</u>	<u>\$74,614</u>	<u>\$141,613</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023*

	911 Program	Pre-Sentence Investigation Reporting	800 System Communication	Motor Vehicle License
Assets				
Equity in Pooled Cash and Cash Equivalents	\$794,061	\$1,556	\$649,499	\$3,038,329
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	16,751
Accrued Interest Receivable	0	0	0	37,857
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	2,437	3,705,096
Prepaid Items	0	0	0	8,713
Permissive Motor Vehicle Taxes Receivable	0	0	0	134,883
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$794,061</u>	<u>\$1,556</u>	<u>\$651,936</u>	<u>\$6,941,629</u>
Liabilities				
Accounts Payable	\$627	\$0	\$6,260	\$252,500
Accrued Wages	10,489	0	1,004	61,321
Contracts Payable	136,602	0	12,928	208,574
Intergovernmental Payable	7,575	0	1,382	43,012
Employee Withholding Payable	26,857	1,181	3,887	157,560
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>182,150</u>	<u>1,181</u>	<u>25,461</u>	<u>722,967</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	3,026,857
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,026,857</u>
Fund Balances				
Nonspendable	0	0	0	25,464
Restricted	611,911	375	0	3,166,341
Committed	0	0	626,475	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>611,911</u>	<u>375</u>	<u>626,475</u>	<u>3,191,805</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$794,061</u>	<u>\$1,556</u>	<u>\$651,936</u>	<u>\$6,941,629</u>

<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	\$353,396	\$1,746	\$3,928,096	\$9,677,128	\$828,954
0	0	0	0	0	0
0	9,185	0	5,871	0	0
0	0	0	0	0	0
0	0	0	0	0	19,288
0	0	0	0	0	0
0	0	0	1,023,200	910,545	118,845
0	273	0	596	0	0
0	0	0	0	0	0
0	0	0	3,675,635	1,592,772	0
0	0	0	0	0	0
<u>\$9,219</u>	<u>\$362,854</u>	<u>\$1,746</u>	<u>\$8,633,398</u>	<u>\$12,180,445</u>	<u>\$967,087</u>
\$0	\$3,631	\$0	\$48,136	\$35,181	\$23
0	3,783	0	5,818	764	8,622
0	1,375	0	371,031	199,580	705
0	2,717	0	4,073	28,673	6,035
0	10,754	0	12,999	1,958	23,804
0	0	0	0	0	0
0	0	0	0	322,038	21,443
<u>0</u>	<u>22,260</u>	<u>0</u>	<u>442,057</u>	<u>588,194</u>	<u>60,632</u>
0	0	0	3,424,088	1,483,769	0
0	0	0	1,025,587	927,943	68,505
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,449,675</u>	<u>2,411,712</u>	<u>68,505</u>
0	9,458	0	6,467	0	0
9,219	331,136	1,746	3,735,199	9,180,539	837,950
0	0	0	0	0	0
0	0	0	0	0	0
<u>9,219</u>	<u>340,594</u>	<u>1,746</u>	<u>3,741,666</u>	<u>9,180,539</u>	<u>837,950</u>
<u>\$9,219</u>	<u>\$362,854</u>	<u>\$1,746</u>	<u>\$8,633,398</u>	<u>\$12,180,445</u>	<u>\$967,087</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023*

	Transportation Administration	Aging	Public Assistance	Farmland Preservation
Assets				
Equity in Pooled Cash and				
Cash Equivalents	\$150,856	\$2,401,745	\$1,040,297	\$14,966
Cash and Cash Equivalents				
In Segregated Accounts	0	0	969	0
Materials and Supplies Inventory	0	7,037	5,589	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	0	671	0
Interfund Receivable	85,502	0	383,271	0
Intergovernmental Receivable	3,757	340,185	888,686	0
Prepaid Items	0	6,026	8,380	0
Permissive Motor Vehicle Taxes Receivable	0	0	0	0
Property Taxes Receivable	0	3,063,030	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	\$240,115	\$5,818,023	\$2,327,863	\$14,966
Liabilities				
Accounts Payable	\$0	\$21,722	\$23,215	\$0
Accrued Wages	0	32,473	70,683	0
Contracts Payable	3,757	57,758	65,577	0
Intergovernmental Payable	0	23,468	84,085	0
Employee Withholding Payable	0	81,012	188,818	0
Matured Compensated Absences Payable	0	0	11,374	0
Interfund Payable	236,358	0	39,790	0
<i>Total Liabilities</i>	240,115	216,433	483,542	0
Deferred Inflows of Resources				
Property Taxes	0	2,853,408	0	0
Unavailable Revenue	0	479,804	523,235	0
<i>Total Deferred Inflows of Resources</i>	0	3,333,212	523,235	0
Fund Balances				
Nonspendable	0	13,063	13,969	0
Restricted	0	2,255,315	1,307,117	14,966
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	0	2,268,378	1,321,086	14,966
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$240,115	\$5,818,023	\$2,327,863	\$14,966

Municipal Road Tax	Law Library Resources	Board of Elections - Recount	Wetland Mitigation Bank	Targeted Community Alternatives to Prison Grant	Supreme Court Technology Grant
\$449,139	\$34,634	\$1,145	\$62,908	\$40,026	\$130,886
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	6,025	0	0	263,529	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>\$449,139</u>	<u>\$40,659</u>	<u>\$1,145</u>	<u>\$62,908</u>	<u>\$303,555</u>	<u>\$130,886</u>
\$0	\$0	\$0	\$0	\$4,543	\$0
0	752	0	0	96	0
0	8,384	0	0	4,664	0
121,000	526	0	0	13	0
0	1,991	0	0	254	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>121,000</u>	<u>11,653</u>	<u>0</u>	<u>0</u>	<u>9,570</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	263,529	0
0	0	0	0	263,529	0
0	0	0	0	0	0
328,139	29,006	1,145	62,908	30,456	130,886
0	0	0	0	0	0
0	0	0	0	0	0
<u>328,139</u>	<u>29,006</u>	<u>1,145</u>	<u>62,908</u>	<u>30,456</u>	<u>130,886</u>
<u>\$449,139</u>	<u>\$40,659</u>	<u>\$1,145</u>	<u>\$62,908</u>	<u>\$303,555</u>	<u>\$130,886</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023*

	OneOhio Opioid Settlement	Hotel/ Motel Excise Tax	Demolition and Site Revitalization	Automated Outbound Text Messaging
Assets				
Equity in Pooled Cash and Cash Equivalents	\$291,141	\$9,296	\$10	\$5,000
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	810,345	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Permissive Motor Vehicle Taxes Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$1,101,486</u>	<u>\$9,296</u>	<u>\$10</u>	<u>\$5,000</u>
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$5,000
Accrued Wages	0	0	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Employee Withholding Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	804,391	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>804,391</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	297,095	9,296	10	0
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>297,095</u>	<u>9,296</u>	<u>10</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,101,486</u>	<u>\$9,296</u>	<u>\$10</u>	<u>\$5,000</u>

Special Election	Monsanto Settlement	Community Corrections II	Health Aging Grant	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$31,623	\$17,414	\$0	\$201,576	\$871,867	\$32,929,283
0	0	0	0	273,223	274,192
0	0	0	0	0	51,883
0	0	0	0	0	38,727
0	0	0	0	24,521	854,825
0	0	0	0	0	468,773
0	0	0	0	39,088	7,438,193
0	0	0	0	0	24,252
0	0	0	0	0	134,883
0	0	0	0	0	8,331,437
0	0	0	0	0	652,117
<u>\$31,623</u>	<u>\$17,414</u>	<u>\$0</u>	<u>\$201,576</u>	<u>\$1,208,699</u>	<u>\$51,198,565</u>
\$0	\$0	\$0	\$0	\$16,558	\$506,502
0	0	1,948	0	6,184	244,376
0	0	0	0	14,724	1,476,848
0	0	1,364	0	3,912	354,506
3,643	0	0	0	20,350	635,570
0	0	0	0	0	11,374
0	0	0	0	0	619,629
<u>3,643</u>	<u>0</u>	<u>3,312</u>	<u>0</u>	<u>61,728</u>	<u>3,848,805</u>
0	0	0	0	0	7,761,265
0	0	0	0	26,948	7,272,927
0	0	0	0	26,948	15,034,192
0	0	0	0	0	76,135
27,980	17,414	0	201,576	735,735	31,231,982
0	0	0	0	384,288	1,010,763
0	0	(3,312)	0	0	(3,312)
<u>27,980</u>	<u>17,414</u>	<u>(3,312)</u>	<u>201,576</u>	<u>1,120,023</u>	<u>32,315,568</u>
<u>\$31,623</u>	<u>\$17,414</u>	<u>\$0</u>	<u>\$201,576</u>	<u>\$1,208,699</u>	<u>\$51,198,565</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023*

	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	2,018,946	0	132,160	132,160
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0
Intergovernmental	0	0	0	0
Investment Earnings/Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	10,448
<i>Total Revenues</i>	<u>2,018,946</u>	<u>0</u>	<u>132,160</u>	<u>142,608</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	3,526,676	0	120,642	188,246
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
<i>Total Expenditures</i>	<u>3,526,676</u>	<u>0</u>	<u>120,642</u>	<u>188,246</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,507,730)</u>	<u>0</u>	<u>11,518</u>	<u>(45,638)</u>
Other Financing Sources (Uses)				
Inception of Subscription	672,728	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>672,728</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item				
Transfer of Geauga County Transit Operations	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>(835,002)</u>	<u>0</u>	<u>11,518</u>	<u>(45,638)</u>
<i>Fund Balances Beginning of Year</i>	<u>2,744,958</u>	<u>25,308</u>	<u>445,614</u>	<u>295,282</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,909,956</u>	<u>\$25,308</u>	<u>\$457,132</u>	<u>\$249,644</u>

<u>Community Development Administration</u>	<u>Escrow Interest</u>	<u>Election Security Block Grant</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,165	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	114,352	63,537	300,391
137,705	5,684	355	0	0	0
0	0	0	0	0	0
0	0	0	350	0	0
26,240	0	0	5,600	0	0
<u>165,110</u>	<u>5,684</u>	<u>355</u>	<u>120,302</u>	<u>63,537</u>	<u>300,391</u>
235,372	26,830	0	0	0	0
0	0	10,392	145,376	59,156	202,456
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>235,372</u>	<u>26,830</u>	<u>10,392</u>	<u>145,376</u>	<u>59,156</u>	<u>202,456</u>
<u>(70,262)</u>	<u>(21,146)</u>	<u>(10,037)</u>	<u>(25,074)</u>	<u>4,381</u>	<u>97,935</u>
0	0	0	0	0	0
189,637	0	0	0	78	0
<u>(10)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>189,627</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>78</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
119,365	(21,146)	(10,037)	(25,074)	4,459	97,935
<u>3,989,081</u>	<u>87,373</u>	<u>10,047</u>	<u>67,759</u>	<u>1,686</u>	<u>163,763</u>
<u>\$4,108,446</u>	<u>\$66,227</u>	<u>\$10</u>	<u>\$42,685</u>	<u>\$6,145</u>	<u>\$261,698</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, 2023*

	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	7,374	36,328
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	3,225	0	0
Intergovernmental	0	0	0	0
Investment Earnings/Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	3,536	0	0	4
<i>Total Revenues</i>	<u>3,536</u>	<u>3,225</u>	<u>7,374</u>	<u>36,332</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	532,865	0	21,629	132,782
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
<i>Total Expenditures</i>	<u>532,865</u>	<u>0</u>	<u>21,629</u>	<u>132,782</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(529,329)</u>	<u>3,225</u>	<u>(14,255)</u>	<u>(96,450)</u>
Other Financing Sources (Uses)				
Inception of Subscription	0	0	0	0
Transfers In	800,026	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>800,026</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item				
Transfer of Geauga County Transit Operations	0	0	0	0
<i>Net Change in Fund Balances</i>	270,697	3,225	(14,255)	(96,450)
<i>Fund Balances Beginning of Year</i>	<u>12,002</u>	<u>3,772</u>	<u>21,617</u>	<u>167,614</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$282,699</u>	<u>\$6,997</u>	<u>\$7,362</u>	<u>\$71,164</u>

<u>Probate Court Conduct of Business</u>	<u>Juvenile Interlock and Alcohol</u>	<u>Common Pleas Indigent Driver</u>	<u>Common Pleas Mediation</u>	<u>Common Pleas Special Projects</u>	<u>Probation Services</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,109	0	0	70,966	1,862	22,733
0	0	0	0	20,745	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
<u>1,109</u>	<u>0</u>	<u>0</u>	<u>70,966</u>	<u>22,607</u>	<u>22,733</u>
0	0	0	0	0	0
5,748	0	0	53,524	1,936	0
0	0	0	0	0	109
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>5,748</u>	<u>0</u>	<u>0</u>	<u>53,524</u>	<u>1,936</u>	<u>109</u>
<u>(4,639)</u>	<u>0</u>	<u>0</u>	<u>17,442</u>	<u>20,671</u>	<u>22,624</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>(3,050)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,050)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(4,639)</u>	<u>0</u>	<u>0</u>	<u>17,442</u>	<u>20,671</u>	<u>19,574</u>
<u>21,616</u>	<u>1,294</u>	<u>600</u>	<u>169,223</u>	<u>52,943</u>	<u>122,039</u>
<u>\$16,977</u>	<u>\$1,294</u>	<u>\$600</u>	<u>\$186,665</u>	<u>\$73,614</u>	<u>\$141,613</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, 2023*

	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	2,045,045
Charges for Services	0	0	100,682	14,705
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	43,040
Intergovernmental	0	27,641	0	6,594,845
Investment Earnings/Interest	0	0	0	191,386
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	157,626	0	7,297	659,556
<i>Total Revenues</i>	<u>157,626</u>	<u>27,641</u>	<u>107,979</u>	<u>9,548,577</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	1,162,704	29,256	965,641	0
Public Works	0	0	0	8,644,178
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>1,162,704</u>	<u>29,256</u>	<u>965,641</u>	<u>8,644,178</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,005,078)</u>	<u>(1,615)</u>	<u>(857,662)</u>	<u>904,399</u>
Other Financing Sources (Uses)				
Inception of Subscription	0	0	0	0
Transfers In	1,088,596	1,768	400,787	133,175
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,088,596</u>	<u>1,768</u>	<u>400,787</u>	<u>133,175</u>
Special Item				
Transfer of Geauga County Transit Operations	0	0	0	0
<i>Net Change in Fund Balances</i>	83,518	153	(456,875)	1,037,574
<i>Fund Balances Beginning of Year</i>	<u>528,393</u>	<u>222</u>	<u>1,083,350</u>	<u>2,154,231</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$611,911</u>	<u>\$375</u>	<u>\$626,475</u>	<u>\$3,191,805</u>

<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>
\$0	\$0	\$0	\$2,763,793	\$2,014,288	\$0
0	0	0	0	0	0
0	30,915	0	0	0	272,077
0	185,975	0	0	0	0
0	16,181	0	0	0	0
0	0	0	3,578,260	2,797,254	522,768
0	0	0	0	0	0
0	0	0	24,619	0	0
0	145,227	0	0	8,450	0
0	40	0	100,172	206,380	25
<u>0</u>	<u>378,338</u>	<u>0</u>	<u>6,466,844</u>	<u>5,026,372</u>	<u>794,870</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	353,175	0	7,005,549	0	0
0	0	0	0	5,647,570	939,585
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>353,175</u>	<u>0</u>	<u>7,005,549</u>	<u>5,647,570</u>	<u>939,585</u>
<u>0</u>	<u>25,163</u>	<u>0</u>	<u>(538,705)</u>	<u>(621,198)</u>	<u>(144,715)</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>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	25,163	0	(538,705)	(621,198)	(144,715)
<u>9,219</u>	<u>315,431</u>	<u>1,746</u>	<u>4,280,371</u>	<u>9,801,737</u>	<u>982,665</u>
<u>\$9,219</u>	<u>\$340,594</u>	<u>\$1,746</u>	<u>\$3,741,666</u>	<u>\$9,180,539</u>	<u>\$837,950</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, 2023*

	<u>Transportation Administration</u>	<u>Aging</u>	<u>Public Assistance</u>
Revenues			
Property Taxes	\$0	\$2,893,237	\$0
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	61,850	0	0
Licenses and Permits	0	0	0
Fines, Forfeitures and Settlements	0	0	0
Intergovernmental	554,421	721,565	3,264,984
Investment Earnings/Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	65,566	500
Other	6,289	91,066	106,317
<i>Total Revenues</i>	<u>622,560</u>	<u>3,771,434</u>	<u>3,371,801</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	977,126	3,525,087	3,458,119
Economic Development and Assistance	0	0	0
<i>Total Expenditures</i>	<u>977,126</u>	<u>3,525,087</u>	<u>3,458,119</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(354,566)</u>	<u>246,347</u>	<u>(86,318)</u>
Other Financing Sources (Uses)			
Inception of Subscription	0	0	0
Transfers In	85,502	0	88,224
Transfers Out	(16,357)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>69,145</u>	<u>0</u>	<u>88,224</u>
Special Item			
Transfer of Geauga County Transit Operations	(20,000)	0	0
<i>Net Change in Fund Balances</i>	(305,421)	246,347	1,906
<i>Fund Balances Beginning of Year</i>	<u>305,421</u>	<u>2,022,031</u>	<u>1,319,180</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$2,268,378</u>	<u>\$1,321,086</u>

<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>	<u>Supreme Court Technology Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	2,505	0	0	0
0	0	0	0	0	0	0
0	0	103,532	0	0	0	0
0	111,293	0	0	0	142,011	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
<u>0</u>	<u>111,293</u>	<u>103,532</u>	<u>2,505</u>	<u>0</u>	<u>142,011</u>	<u>0</u>
0	0	116,791	2,195	0	0	0
0	0	0	0	0	190,149	0
0	0	0	0	0	0	36,150
0	121,000	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>121,000</u>	<u>116,791</u>	<u>2,195</u>	<u>0</u>	<u>190,149</u>	<u>36,150</u>
0	(9,707)	(13,259)	310	0	(48,138)	(36,150)
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>
0	(9,707)	(13,259)	310	0	(48,138)	(36,150)
14,966	337,846	42,265	835	62,908	78,594	167,036
<u>\$14,966</u>	<u>\$328,139</u>	<u>\$29,006</u>	<u>\$1,145</u>	<u>\$62,908</u>	<u>\$30,456</u>	<u>\$130,886</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, 2023*

	OneOhio Opioid Settlement	Hotel/ Motel Excise Tax	Demolition and Site Revitalization	Automated Outbound Text Message
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	168,110	0	0	0
Intergovernmental	0	0	2,781,390	5,000
Investment Earnings/Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	64,567	0	0
<i>Total Revenues</i>	<u>168,110</u>	<u>64,567</u>	<u>2,781,390</u>	<u>5,000</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	62,239	0	5,000
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	2,781,390	0
<i>Total Expenditures</i>	<u>0</u>	<u>62,239</u>	<u>2,781,390</u>	<u>5,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>168,110</u>	<u>2,328</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses)				
Inception of Subscription	0	0	0	0
Transfers In	0	0	10	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>10</u>	<u>0</u>
Special Item				
Transfer of Geauga County Transit Operations	0	0	0	0
<i>Net Change in Fund Balances</i>	168,110	2,328	10	0
<i>Fund Balances Beginning of Year</i>	<u>128,985</u>	<u>6,968</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$297,095</u>	<u>\$9,296</u>	<u>\$10</u>	<u>\$0</u>

Special Election	Monsanto Settlement	Community Corrections II	Health Aging Grant	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$7,671,318
0	0	0	0	0	2,045,045
0	0	0	0	8,953	2,916,490
0	0	0	0	90,619	297,339
0	0	0	0	2,085	336,173
127,228	0	0	201,576	329,098	22,237,614
0	0	0	0	0	335,130
0	0	0	0	0	24,619
0	0	0	0	49,305	269,398
0	17,414	0	0	318,280	1,780,857
127,228	17,414	0	201,576	798,340	37,913,983
99,248	0	0	0	0	4,383,239
0	0	0	0	0	1,356,013
0	0	3,312	0	792,257	2,989,429
0	0	0	0	0	8,765,178
0	0	0	0	0	7,358,724
0	0	0	0	0	14,547,487
0	0	0	0	0	2,781,390
99,248	0	3,312	0	792,257	42,181,460
27,980	17,414	(3,312)	201,576	6,083	(4,267,477)
0	0	0	0	0	672,728
0	0	0	0	87,723	2,875,526
0	0	0	0	0	(19,417)
0	0	0	0	87,723	3,528,837
0	0	0	0	0	(20,000)
27,980	17,414	(3,312)	201,576	93,806	(758,640)
0	0	0	0	1,026,217	33,074,208
\$27,980	\$17,414	(\$3,312)	\$201,576	\$1,120,023	\$32,315,568

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023*

	<u>Construction</u>	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,041,269	\$1,677,999	\$505,825	\$5,925,468
Accrued Interest Receivable	27,722	0	0	0
Intergovernmental Receivable	0	5,103	185,201	0
Property Taxes Receivable	0	0	3,370,062	0
<i>Total Assets</i>	<u>\$15,068,991</u>	<u>\$1,683,102</u>	<u>\$4,061,088</u>	<u>\$5,925,468</u>
Liabilities				
Accounts Payable	\$28,220	\$3,846	\$0	\$11,740
Contracts Payable	641,619	1,384	0	135,314
Retainage Payable	75,914	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>745,753</u>	<u>5,230</u>	<u>0</u>	<u>147,054</u>
Deferred Inflows of Resources				
Property Taxes	0	0	3,139,428	0
Unavailable Revenue	0	0	415,835	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>3,555,263</u>	<u>0</u>
Fund Balances				
Restricted	0	1,677,872	505,825	0
Committed	14,323,238	0	0	5,778,414
<i>Total Fund Balances</i>	<u>14,323,238</u>	<u>1,677,872</u>	<u>505,825</u>	<u>5,778,414</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$15,068,991</u>	<u>\$1,683,102</u>	<u>\$4,061,088</u>	<u>\$5,925,468</u>

<u>Water Construction</u>	<u>HUD Housing/CDBG</u>	<u>Transportation Capital Grant</u>	<u>Courthouse Donations</u>	<u>Mental Health Capital Reserve</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$305,214	\$225,566	\$85,502	\$169,437	\$1,500,000	\$25,436,280
4,405	2,192	0	0	0	34,319
0	0	0	0	0	190,304
0	0	0	0	0	3,370,062
<u>\$309,619</u>	<u>\$227,758</u>	<u>\$85,502</u>	<u>\$169,437</u>	<u>\$1,500,000</u>	<u>\$29,030,965</u>
\$0	\$0	\$0	\$0	\$0	\$43,806
0	0	0	0	0	778,317
0	0	0	0	0	75,914
0	0	85,502	0	0	85,502
0	0	85,502	0	0	983,539
0	0	0	0	0	3,139,428
0	0	0	0	0	415,835
0	0	0	0	0	3,555,263
0	227,758	0	169,437	0	2,580,892
309,619	0	0	0	1,500,000	21,911,271
309,619	227,758	0	169,437	1,500,000	24,492,163
<u>\$309,619</u>	<u>\$227,758</u>	<u>\$85,502</u>	<u>\$169,437</u>	<u>\$1,500,000</u>	<u>\$29,030,965</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023*

	Construction	Computerization	Road and Bridge	Permanent Improvement
Revenues				
Property Taxes	\$0	\$0	\$3,214,288	\$0
Charges for Services	0	103,939	0	0
Fines and Forfeitures	0	5,103	0	0
Intergovernmental	0	0	380,896	0
Investment Earnings/Interest	144,237	0	0	0
Other	0	0	460	900
<i>Total Revenues</i>	<i>144,237</i>	<i>109,042</i>	<i>3,595,644</i>	<i>900</i>
Expenditures				
Public Works	0	0	0	0
Capital Outlay	5,317,003	512,389	4,561,418	486,464
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<i>5,317,003</i>	<i>512,389</i>	<i>4,561,418</i>	<i>486,464</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(5,172,766)</i>	<i>(403,347)</i>	<i>(965,774)</i>	<i>(485,564)</i>
Other Financing Sources (Uses)				
Transfers In	5,818,500	1,152,300	0	950,000
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<i>5,818,500</i>	<i>1,152,300</i>	<i>0</i>	<i>950,000</i>
Special Item				
Transfer of Geauga County Transit Operations	0	0	0	0
<i>Net Change in Fund Balances</i>	<i>645,734</i>	<i>748,953</i>	<i>(965,774)</i>	<i>464,436</i>
<i>Fund Balances Beginning of Year</i>	<i>13,677,504</i>	<i>928,919</i>	<i>1,471,599</i>	<i>5,313,978</i>
<i>Fund Balances End of Year</i>	<i>\$14,323,238</i>	<i>\$1,677,872</i>	<i>\$505,825</i>	<i>\$5,778,414</i>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Mental Health Cap. Reserve	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$0	\$3,214,288
0	0	0	0	0	103,939
0	0	0	0	0	5,103
0	222,800	0	0	0	603,696
24,763	11,667	0	0	0	180,667
0	0	263,353	0	0	264,713
24,763	234,467	263,353	0	0	4,372,406
0	185,931	0	0	0	185,931
0	0	91,819	0	0	10,969,093
17,181	0	0	0	0	17,181
14,566	0	0	0	0	14,566
31,747	185,931	91,819	0	0	11,186,771
(6,984)	48,536	171,534	0	0	(6,814,365)
0	0	0	0	0	7,920,800
(100,000)	0	(85,502)	0	0	(185,502)
(100,000)	0	(85,502)	0	0	7,735,298
0	0	(196,676)	0	0	(196,676)
(106,984)	48,536	(110,644)	0	0	724,257
416,603	179,222	110,644	169,437	1,500,000	23,767,906
\$309,619	\$227,758	\$0	\$169,437	\$1,500,000	\$24,492,163

Combining Statements – Nonmajor Enterprise Funds

Enterprise funds are used to account for the financing of activity for which a fee is charged to external users for goods or services provided by the County. The intent is that the cost of providing goods or services to the general public be financed or recovered through user charges. Following is a description of the County's nonmajor enterprise funds:

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

Storm Water – To account for charges for services for the construction and operation of drainage facilities.

Geauga County, Ohio

*Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2023*

	Water District	Storm Water	Total Nonmajor Enterprise Funds
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$1,571,235	\$152,218	\$1,723,453
Intergovernmental Receivable	0	1,576	1,576
Accounts Receivable	130,280	0	130,280
Special Assessments Receivable	0	6,833	6,833
<i>Total Current Assets</i>	1,701,515	160,627	1,862,142
<i>Noncurrent Assets:</i>			
<i>Restricted Assets:</i>			
Net Pension Asset	2,368	153	2,521
<i>Capital Assets:</i>			
Depreciable Capital Assets, Net	2,824,541	0	2,824,541
<i>Total Noncurrent Assets</i>	2,826,909	153	2,827,062
<i>Total Assets</i>	4,528,424	160,780	4,689,204
Deferred Outflows of Resources			
Pension	254,125	16,455	270,580
OPEB	21,940	1,422	23,362
<i>Total Deferred Outflows of Resources</i>	276,065	17,877	293,942
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	90,105	0	90,105
Accrued Wages	5,154	0	5,154
Contracts Payable	13,554	0	13,554
Intergovernmental Payable	37,308	137	37,445
Employee Withholding Payable	10,810	621	11,431
Compensated Absences Payable	9,115	0	9,115
<i>Total Current Liabilities</i>	166,046	758	166,804
<i>Long-Term Liabilities (net of current portion):</i>			
Compensated Absences Payable	15,180	0	15,180
Net Pension Liability	330,602	21,408	352,010
Net OPEB Liability	7,051	456	7,507
<i>Total Long-Term Liabilities</i>	352,833	21,864	374,697
<i>Total Liabilities</i>	518,879	22,622	541,501
Deferred Inflows of Resources			
Pension	2,880	187	3,067
OPEB	2,326	151	2,477
<i>Total Deferred Inflows of Resources</i>	5,206	338	5,544
Net Position			
Net Investment in Capital Assets	2,824,541	0	2,824,541
Restricted for Pension Plans	2,368	153	2,521
Unrestricted	1,453,495	155,544	1,609,039
<i>Total Net Position</i>	\$4,280,404	\$155,697	\$4,436,101

Geauga County, Ohio

*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2023*

	Water District	Storm Water	Total Nonmajor Enterprise Funds
Operating Revenues			
Charges for Services	\$1,231,627	\$10,267	\$1,241,894
Tap-In Fees	30,201	0	30,201
Other	223,033	0	223,033
<i>Total Operating Revenues</i>	<u>1,484,861</u>	<u>10,267</u>	<u>1,495,128</u>
Operating Expenses			
Personal Services	358,525	18,445	376,970
Materials and Supplies	93,680	0	93,680
Contractual Services	932,962	27,332	960,294
Depreciation	455,554	0	455,554
Other	93,393	2,594	95,987
<i>Total Operating Expenses</i>	<u>1,934,114</u>	<u>48,371</u>	<u>1,982,485</u>
<i>Income (Loss) before Transfers</i>	(449,253)	(38,104)	(487,357)
Transfers In	0	19,610	19,610
Transfers Out	(141,000)	0	(141,000)
<i>Change in Net Position</i>	(590,253)	(18,494)	(608,747)
<i>Net Position Beginning of Year</i>	<u>4,870,657</u>	<u>174,191</u>	<u>5,044,848</u>
<i>Net Position End of Year</i>	<u><u>\$4,280,404</u></u>	<u><u>\$155,697</u></u>	<u><u>\$4,436,101</u></u>

Geauga County, Ohio

*Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2023*

	Water District	Storm Water	Total Nonmajor Enterprise Funds
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Customers	\$1,198,559	\$8,514	\$1,207,073
Other Cash Receipts	223,033	0	223,033
Cash Payments to Employees for Services	(291,960)	(14,182)	(306,142)
Cash Payments for Goods and Services	(1,004,275)	(27,332)	(1,031,607)
Other Cash Payments	(93,393)	(2,594)	(95,987)
<i>Net Cash Provided by (Used in) Operating Activities</i>	31,964	(35,594)	(3,630)
Cash Flows from Noncapital Financing Activities			
Transfers In	0	19,610	19,610
Transfers Out	(141,000)	0	(141,000)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	(141,000)	19,610	(121,390)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(109,036)	(15,984)	(125,020)
<i>Cash and Cash Equivalents Beginning of Year</i>	1,680,271	168,202	1,848,473
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,571,235</u>	<u>\$152,218</u>	<u>\$1,723,453</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	(\$449,253)	(\$38,104)	(\$487,357)
Adjustments:			
Depreciation	455,554	0	455,554
<i>(Increase) Decrease in Assets:</i>			
Accounts Receivable	(63,269)	0	(63,269)
Intergovernmental Receivable	0	(1,576)	(1,576)
Special Assessments	0	(177)	(177)
Deferred Outflows of Resources - Pension	138,685	8,981	147,666
Deferred Outflows of Resources - OPEB	14,536	940	15,476
<i>Increase (Decrease) in Liabilities:</i>			
Accounts Payable	70,369	0	70,369
Contracts Payable	(9,035)	0	(9,035)
Accrued Wages	1,396	0	1,396
Compensated Absences Payable	(153)	0	(153)
Intergovernmental Payable	(38,570)	137	(38,433)
Payroll Withholding Payable	499	(46)	453
Net Pension Liability	(14,043)	(909)	(14,952)
Net OPEB Liability	(370)	(24)	(394)
Deferred Inflows of Resources - Pension	(47,653)	(3,085)	(50,738)
Deferred Inflows of Resources - OPEB	(26,729)	(1,731)	(28,460)
<i>Total Adjustments</i>	481,217	2,510	483,727
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$31,964</u>	<u>(\$35,594)</u>	<u>(\$3,630)</u>

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 combined health district, family first council, emergency management agency, 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. When revenues are collected there is no further action needed from the beneficiary to release the assets.

Geauga County, Ohio

*Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023*

	Undivided Monies	Fiscal Agent	Miscellaneous Custodial	Totals
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,868,454	\$5,977,780	\$78,514	\$10,924,748
Cash and Cash Equivalents in Segregated Accounts	0	0	1,469,506	1,469,506
Intergovernmental Receivable	669,110	0	0	669,110
Property Taxes Receivable	223,579,686	0	0	223,579,686
Special Assessments Receivable	48,422	0	0	48,422
<i>Total Assets</i>	<u>229,165,672</u>	<u>5,977,780</u>	<u>1,548,020</u>	<u>236,691,472</u>
Liabilities				
Accounts Payable and Other Liabilities	0	444,128	1,771	445,899
Intergovernmental Payable	2,409,791	0	1,330,660	3,740,451
<i>Total Liabilities</i>	<u>2,409,791</u>	<u>444,128</u>	<u>1,332,431</u>	<u>4,186,350</u>
Deferred Inflows of Resources				
Property Taxes	223,579,686	0	0	223,579,686
Net Position				
Restricted for:				
Individuals, Organizations and Other Governments	<u>\$3,176,195</u>	<u>\$5,533,652</u>	<u>\$215,589</u>	<u>\$8,925,436</u>

Geauga County, Ohio

*Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023*

	Undivided Monies	Fiscal Agent	Miscellaneous Custodial	Totals
Additions				
Intergovernmental	\$4,573,473	\$0	\$0	\$4,573,473
Amounts Received as Fiscal Agent	0	5,138,778	0	5,138,778
Licenses, Permits and Fees For Other Governments	0	0	290,328	290,328
Fines and Forfeitures for Other Governments	0	0	36,754	36,754
Other Amounts Collected for Distribution	0	0	1,968,943	1,968,943
Property Tax Collections for Other Governments	215,076,646	0	0	215,076,646
<i>Total Additions</i>	<u>219,650,119</u>	<u>5,138,778</u>	<u>2,296,025</u>	<u>227,084,922</u>
Deductions				
Distributions of State Funds to Other Governments	4,539,594	0	0	4,539,594
Property Tax Distributions to Other Governments	216,387,980	0	0	216,387,980
Distributions to Other Governments	0	0	78,815	78,815
Distributions to Others	0	0	2,001,621	2,001,621
Distributions as Fiscal Agent	0	5,307,754	0	5,307,754
<i>Total Deductions</i>	<u>220,927,574</u>	<u>5,307,754</u>	<u>2,080,436</u>	<u>228,315,764</u>
<i>Change in Fiduciary Net Position</i>	(1,277,455)	(168,976)	215,589	(1,230,842)
<i>Net Position Beginning of Year</i>	<u>4,453,650</u>	<u>5,702,628</u>	<u>0</u>	<u>10,156,278</u>
<i>Net Position End of Year</i>	<u><u>\$3,176,195</u></u>	<u><u>\$5,533,652</u></u>	<u><u>\$215,589</u></u>	<u><u>\$8,925,436</u></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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$10,383,297	\$10,383,297	\$10,049,920	(\$333,377)
Sales Tax	17,000,000	20,000,000	21,528,070	1,528,070
Charges for Services	4,366,646	4,366,646	4,859,944	493,298
Licenses and Permits	10,800	10,800	15,986	5,186
Fines, Forfeitures and Settlements	50,000	50,000	73,489	23,489
Intergovernmental	4,318,341	4,318,341	4,864,638	546,297
Interest	585,000	2,500,000	4,359,144	1,859,144
Rentals	70,000	70,000	70,940	940
Other	665,000	665,000	1,317,830	652,830
<i>Total Revenues</i>	<u>37,449,084</u>	<u>42,364,084</u>	<u>47,139,961</u>	<u>4,775,877</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	1,186,035	1,323,315	1,305,463	17,852
Materials and Supplies	5,000	6,718	5,315	1,403
Contract Services	465,850	476,048	434,617	41,431
Other	2,337,645	2,859,034	2,528,946	330,088
Capital Outlay	0	16,950	16,676	274
Auditor				
Personal Services	1,006,112	1,043,112	990,941	52,171
Materials and Supplies	10,000	10,000	7,031	2,969
Contract Services	109,978	81,000	91,228	(10,228)
Other	237,300	285,300	235,581	49,719
Capital Outlay	43,000	73,978	78,324	(4,346)
Treasurer				
Personal Services	359,885	380,282	379,894	388
Materials and Supplies	1,900	1,900	1,545	355
Contract Services	39,276	39,276	38,904	372
Other	96,150	96,150	94,848	1,302
Prosecutor				
Personal Services	2,031,546	2,109,171	1,990,689	118,482
Materials and Supplies	20,000	20,000	20,000	0
Contract Services	10,000	10,000	10,000	0
Other	100,372	100,372	104,412	(4,040)

(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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Budget Commission				
Personal Services	\$12,160	\$12,160	\$0	\$12,160
Materials and Supplies	214	214	214	0
Bureau of Inspection				
Contract Services	88,200	88,201	88,201	0
Planning Commission				
Personal Services	192,325	203,025	202,593	432
Materials and Supplies	2,500	2,000	1,394	606
Contract Services	1,000	700	442	258
Other	8,125	6,825	4,340	2,485
Automatic Data Processing Board				
Personal Services	1,069,291	1,311,695	1,291,140	20,555
Materials and Supplies	5,000	5,000	4,991	9
Contract Services	725,000	703,000	704,386	(1,386)
Other	258,300	268,300	321,407	(53,107)
Capital Outlay	20,000	89,000	89,409	(409)
Board of Elections				
Personal Services	723,975	808,317	776,015	32,302
Materials and Supplies	65,000	125,000	112,751	12,249
Contract Services	300,000	210,958	76,668	134,290
Other	30,406	30,406	26,889	3,517
Capital Outlay	23,500	23,500	0	23,500
Maintenance and Operations				
Personal Services	1,269,530	1,320,430	1,228,449	91,981
Materials and Supplies	123,000	127,000	353,497	(226,497)
Contract Services	598,500	883,500	618,623	264,877
Other	832,000	1,053,000	1,090,358	(37,358)
Capital Outlay	6,000	229,000	0	229,000
Recorder				
Personal Services	363,547	373,047	309,810	63,237
Materials and Supplies	8,000	8,000	8,000	0
Other	6,500	6,500	5,000	1,500
Total General Government Legislative and Executive	<u>\$14,792,122</u>	<u>\$16,821,384</u>	<u>\$15,648,991</u>	<u>\$1,172,393</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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	\$1,375,945	\$1,412,595	\$1,279,770	\$132,825
Materials and Supplies	5,130	5,130	5,130	0
Contract Services	14,108	24,108	14,108	10,000
Other	20,260	27,410	23,949	3,461
Capital Outlay	18,500	18,500	18,500	0
Jury Commission				
Personal Services	2,500	2,500	0	2,500
Materials and Supplies	0	0	1,438	(1,438)
Contract Services	29,000	29,000	29,000	0
Other	300	300	55	245
Court of Appeals				
Other	67,000	52,000	48,236	3,764
Juvenile Court				
Personal Services	1,180,029	1,180,029	936,429	243,600
Materials and Supplies	13,000	13,000	12,000	1,000
Contract Services	83,000	83,000	53,859	29,141
Other	32,150	32,150	65,847	(33,697)
Capital Outlay	52,000	52,000	0	52,000
Probate Court				
Personal Services	866,413	866,413	745,370	121,043
Materials and Supplies	9,000	9,000	8,000	1,000
Contract Services	78,500	78,500	51,938	26,562
Other	63,300	63,300	59,076	4,224
Adult Probation				
Personal Services	304,164	315,164	310,102	5,062
Materials and Supplies	1,283	1,283	0	1,283
Other	1,710	1,710	866	844
Juvenile Probation				
Personal Services	193,649	194,149	193,858	291
Other	8,000	7,500	7,500	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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Clerk of Courts				
Personal Services	\$723,537	\$718,537	\$682,326	\$36,211
Materials and Supplies	19,000	19,000	15,837	3,163
Contract Services	1,370	6,370	6,215	155
Other	12,500	12,500	10,635	1,865
Municipal Court				
Personal Services	134,233	138,333	126,932	11,401
Other	22,225	22,225	21,126	1,099
Public Defender				
Personal Services	772,921	814,057	785,373	28,684
Materials and Supplies	3,800	3,800	3,800	0
Other	27,577	29,577	26,194	3,383
Total General Government Judicial	<u>6,136,104</u>	<u>6,233,140</u>	<u>5,543,469</u>	<u>689,671</u>
Public Safety				
Coroner				
Personal Services	184,539	189,513	186,783	2,730
Materials and Supplies	700	700	700	0
Contract Services	80,000	130,000	132,000	(2,000)
Other	1,500	1,500	1,500	0
Lab and Morgue				
Materials and Supplies	2,000	2,000	2,000	0
Other	25,000	40,000	19,405	20,595
Capital Outlay	34,303	18,929	16,594	2,335
Sheriff				
Personal Services	12,129,615	12,776,914	12,680,429	96,485
Materials and Supplies	602,517	789,454	813,535	(24,081)
Contract Services	460,178	673,415	725,118	(51,703)
Other	172,209	179,484	130,501	48,983
Capital Outlay	78,679	1,522,058	1,175,385	346,673
Building Department				
Personal Services	524,527	525,827	429,013	96,814
Materials and Supplies	9,913	11,245	10,000	1,245
Contract Services	57,943	85,890	76,484	9,406
Other	5,225	7,252	4,745	2,507
Capital Outlay	0	32,500	32,500	0
Total Public Safety	<u>\$14,368,848</u>	<u>\$16,986,681</u>	<u>\$16,436,692</u>	<u>\$549,989</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Public Works				
Engineer				
Personal Services	\$171,133	\$186,828	\$186,763	\$65
Materials and Supplies	1,000	0	0	0
Other	2,000	0	0	0
Capital Outlay	5,000	0	0	0
Total Public Works	179,133	186,828	186,763	65
Health				
Other Agriculture Programs				
Personal Services	20	20	0	20
Other	540,000	490,000	453,201	36,799
Capital Outlay	4,400	4,400	4,400	0
Other Health Programs				
Other	80,000	115,534	100,534	15,000
Total Health	624,420	609,954	558,135	51,819
Human Services				
Veterans Services				
Personal Services	443,112	459,012	358,278	100,734
Other	236,500	251,740	139,089	112,651
Capital Outlay	0	9,500	9,053	447
Total Human Services	679,612	720,252	506,420	213,832
<i>Total Expenditures</i>	36,780,239	41,558,239	38,880,470	2,677,769
<i>Excess of Revenues Over (Under) Expenditures</i>	668,845	805,845	8,259,491	7,453,646
Other Financing Sources (Uses)				
Transfers In	100,000	100,000	0	(100,000)
Transfers Out	(3,713,999)	(10,608,753)	(10,412,374)	196,379
<i>Total Other Financing Sources (Uses)</i>	(3,613,999)	(10,508,753)	(10,412,374)	96,379
<i>Net Change in Fund Balance</i>	(2,945,154)	(9,702,908)	(2,152,883)	7,550,025
Fund Balance at Beginning of Year	10,554,277	10,554,277	10,554,277	0
Unexpended Prior Year Encumbrances	1,115,525	1,115,525	1,115,525	0
<i>Fund Balance at End of Year</i>	\$8,724,648	\$1,966,894	\$9,516,919	\$7,550,025

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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$12,035,806	\$12,035,806	\$12,311,621	\$275,815
Charges for Services	766,000	766,000	874,260	108,260
Intergovernmental	2,476,460	2,476,460	2,693,630	217,170
Interest	0	0	16,972	16,972
Contributions and Donations	20,000	20,000	373,100	353,100
Other	200,000	200,000	1,652,245	1,452,245
<i>Total Revenues</i>	<u>15,498,266</u>	<u>15,498,266</u>	<u>17,921,828</u>	<u>2,423,562</u>
Expenditures				
Current:				
Human Services				
Personal Services	4,828,280	4,833,280	4,653,995	179,285
Materials and Supplies	375,000	375,000	315,297	59,703
Contract Services	11,060,000	13,260,000	12,516,402	743,598
Other	418,000	583,000	525,818	57,182
Capital Outlay	200,000	200,000	80,303	119,697
<i>Total Expenditures</i>	<u>16,881,280</u>	<u>19,251,280</u>	<u>18,091,815</u>	<u>1,159,465</u>
<i>Net Change in Fund Balance</i>	(1,383,014)	(3,753,014)	(169,987)	3,583,027
Fund Balance Beginning of Year	8,691,452	8,691,452	8,691,452	0
Unexpended Prior Year Encumbrances	<u>150,464</u>	<u>150,464</u>	<u>150,464</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,458,902</u></u>	<u><u>\$5,088,902</u></u>	<u><u>\$8,671,929</u></u>	<u><u>\$3,583,027</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
American Rescue Plan
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Other	10,953,075	10,953,075	510,539	10,442,536
Capital Outlay	6,750,000	6,750,000	0	6,750,000
<i>Total Expenditures</i>	<u>17,703,075</u>	<u>17,703,075</u>	<u>510,539</u>	<u>17,192,536</u>
<i>Net Change in Fund Balance</i>	(17,703,075)	(17,703,075)	(510,539)	17,192,536
Fund Balance Beginning of Year	17,703,075	17,703,075	17,703,075	0
Unexpended Prior Year Encumbrances	<u>6,950</u>	<u>6,950</u>	<u>6,950</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,950</u></u>	<u><u>\$6,950</u></u>	<u><u>\$17,199,486</u></u>	<u><u>\$17,192,536</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Water Resources
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$7,234,506	\$7,127,582	\$7,139,603	\$12,021
Interest	367,000	367,000	118,688	(248,312)
Tap-in Fees	175,494	175,494	175,494	0
Fines and Forfeitures	0	0	137,447	137,447
OWDA Loans Issued	435,837	435,837	435,837	0
Special Assessments	0	0	198,118	198,118
Other	1,977,979	2,132,367	212,031	(1,920,336)
Intergovernmental	0	540,620	20,620	(520,000)
<i>Total Revenues</i>	<u>10,190,816</u>	<u>10,778,900</u>	<u>8,437,838</u>	<u>(2,341,062)</u>
Expenses				
Personal Services	2,990,402	3,004,500	2,879,110	125,390
Materials and Supplies	500,000	558,000	459,542	98,458
Contractual Services	1,653,740	2,613,542	1,188,493	1,425,049
Other	981,378	1,038,760	1,095,553	(56,793)
Capital Outlay	1,581,901	1,909,862	1,378,924	530,938
Principal Retirement	1,765,082	1,765,082	1,234,948	530,134
Interest	385,000	385,000	278,385	106,615
<i>Total Expenses</i>	<u>9,857,503</u>	<u>11,274,746</u>	<u>8,514,955</u>	<u>2,759,791</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	333,313	(495,846)	(77,117)	418,729
Transfers In	772,921	702,921	244,154	(458,767)
Transfers Out	0	(5,000)	(4,407)	593
<i>Net Change in Fund Equity</i>	1,106,234	202,075	162,630	(39,445)
Fund Equity Beginning of Year	4,375,478	4,375,478	4,375,478	0
Unexpended Prior Year Encumbrances	131,407	131,407	131,407	0
<i>Fund Equity End of Year</i>	<u>\$5,613,119</u>	<u>\$4,708,960</u>	<u>\$4,669,515</u>	<u>(\$39,445)</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$1,750,000	\$1,750,000	\$2,018,946	\$268,946
Other	2,500	2,500	0	(2,500)
<i>Total Revenues</i>	<u>1,752,500</u>	<u>1,752,500</u>	<u>2,018,946</u>	<u>266,446</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	1,213,341	1,512,391	1,378,585	133,806
Materials and Supplies	21,200	21,200	9,600	11,600
Contract Services	626,900	901,900	894,466	7,434
Other	121,150	122,950	72,237	50,713
Capital Outlay	40,000	150,000	111,941	38,059
<i>Total Expenditures</i>	<u>2,022,591</u>	<u>2,708,441</u>	<u>2,466,829</u>	<u>241,612</u>
<i>Net Change in Fund Balance</i>	(270,091)	(955,941)	(447,883)	508,058
Fund Balance Beginning of Year	1,699,601	1,699,601	1,699,601	0
Unexpended Prior Year Encumbrances	358,660	358,660	358,660	0
<i>Fund Balance End of Year</i>	<u>\$1,788,170</u>	<u>\$1,102,320</u>	<u>\$1,610,378</u>	<u>\$508,058</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$120,000	\$120,000	\$132,541	\$12,541
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	206,340	206,340	111,264	95,076
Materials and Supplies	1,800	1,800	1,800	0
Other	5,500	5,500	5,000	500
Capital Outlay	1,500	1,500	1,500	0
<i>Total Expenditures</i>	215,140	215,140	119,564	95,576
<i>Net Change in Fund Balance</i>	(95,140)	(95,140)	12,977	108,117
Fund Balance Beginning of Year	447,241	447,241	447,241	0
<i>Fund Balance End of Year</i>	\$352,101	\$352,101	\$460,218	\$108,117

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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$100,000	\$100,000	\$132,541	\$32,541
Other	0	0	10,448	10,448
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>142,989</u>	<u>42,989</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	116,573	170,323	168,006	2,317
Materials and Supplies	2,000	2,000	2,000	0
Other	26,700	26,700	26,029	671
<i>Total Expenditures</i>	<u>145,273</u>	<u>199,023</u>	<u>196,035</u>	<u>2,988</u>
<i>Net Change in Fund Balance</i>	(45,273)	(99,023)	(53,046)	45,977
Fund Balance Beginning of Year	296,591	296,591	296,591	0
Unexpended Prior Year Encumbrances	1,811	1,811	1,811	0
<i>Fund Balance End of Year</i>	<u>\$253,129</u>	<u>\$199,379</u>	<u>\$245,356</u>	<u>\$45,977</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$300	\$300	\$1,165	\$865
Intergovernmental	28,400	28,400	0	(28,400)
Interest	0	0	137,705	137,705
Other	216,361	216,361	230,111	13,750
<i>Total Revenues</i>	<u>245,061</u>	<u>245,061</u>	<u>368,981</u>	<u>123,920</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	232,000	232,000	219,872	12,128
Materials and Supplies	1,500	1,500	1,090	410
Contract Services	45,115	44,571	2,121	42,450
Other	16,735	14,735	5,099	9,636
Capital Outlay	5,000	7,544	7,544	0
Total Legislative and Executive	300,350	300,350	235,726	64,624
Economic Development and Assistance				
Other	232,487	232,487	0	232,487
<i>Total Expenditures</i>	<u>532,837</u>	<u>532,837</u>	<u>235,726</u>	<u>297,111</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(287,776)</u>	<u>(287,776)</u>	<u>133,255</u>	<u>421,031</u>
Other Financing Sources (Uses)				
Transfers In	207,460	207,460	189,637	(17,823)
Transfers Out	(10)	(10)	(10)	0
<i>Total Other Financing Sources (Uses)</i>	<u>207,450</u>	<u>207,450</u>	<u>189,627</u>	<u>(17,823)</u>
<i>Net Change in Fund Balance</i>	(80,326)	(80,326)	322,882	403,208
Fund Balance Beginning of Year	3,134,297	3,134,297	3,134,297	0
Unexpended Prior Year Encumbrances	444	444	444	0
<i>Fund Balance End of Year</i>	<u>\$3,054,415</u>	<u>\$3,054,415</u>	<u>\$3,457,623</u>	<u>\$403,208</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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Interest	\$300	\$300	\$4,358	\$4,058
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Other	<u>26,830</u>	<u>26,830</u>	<u>26,830</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(26,530)	(26,530)	(22,472)	4,058
Fund Balance Beginning of Year	<u>87,398</u>	<u>87,398</u>	<u>87,398</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$60,868</u></u>	<u><u>\$60,868</u></u>	<u><u>\$64,926</u></u>	<u><u>\$4,058</u></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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Interest	\$345	\$345	\$355	\$10
Expenditures				
Current:				
General Government:				
Judicial				
Other	1,164	1,164	1,164	0
Capital Outlay	9,228	9,228	9,228	0
<i>Total Expenditures</i>	10,392	10,392	10,392	0
<i>Net Change in Fund Balance</i>	(10,047)	(10,047)	(10,037)	10
Fund Balance Beginning of Year	10,047	10,047	10,047	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$10	\$10

Geauga County, Ohio

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

CASA

Budget Basis

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$200,000	\$200,000	\$135,767	(\$64,233)
Contributions and Donations	0	0	350	350
Other	15,000	15,000	5,600	(9,400)
<i>Total Revenues</i>	<u>215,000</u>	<u>215,000</u>	<u>141,717</u>	<u>(73,283)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	126,998	132,448	132,233	215
Materials and Supplies	0	1,523	1,523	0
Other	15,300	15,300	12,867	2,433
<i>Total Expenditures</i>	<u>142,298</u>	<u>149,271</u>	<u>146,623</u>	<u>2,648</u>
<i>Net Change in Fund Balance</i>	72,702	65,729	(4,906)	(70,635)
Fund Balance Beginning of Year	41,639	41,639	41,639	0
Unexpended Prior Year Encumbrances	4,332	4,332	4,332	0
<i>Fund Balance End of Year</i>	<u>\$118,673</u>	<u>\$111,700</u>	<u>\$41,065</u>	<u>(\$70,635)</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$62,404	\$63,537	\$63,537	\$0
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	62,000	60,602	58,939	1,663
Contract Services	404	1,799	1,313	486
Other	0	1,902	582	1,320
<i>Total Expenditures</i>	<u>62,404</u>	<u>64,303</u>	<u>60,834</u>	<u>3,469</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(766)	2,703	3,469
Other Financing Sources (Uses)				
Transfers In	0	0	78	(78)
<i>Net Change in Fund Balance</i>	0	(766)	2,781	3,547
Fund Balance Beginning of Year	<u>3,364</u>	<u>3,364</u>	<u>3,364</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,364</u></u>	<u><u>\$2,598</u></u>	<u><u>\$6,145</u></u>	<u><u>\$3,547</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Care and Custody
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$264,437	\$264,437	\$300,391	\$35,954
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	145,378	186,168	175,542	10,626
Contract Services	87,200	27,200	41,341	(14,141)
Other	2,050	63,050	3,049	60,001
<i>Total Expenditures</i>	<u>234,628</u>	<u>276,418</u>	<u>219,932</u>	<u>56,486</u>
<i>Net Change in Fund Balance</i>	29,809	(11,981)	80,459	92,440
Fund Balance Beginning of Year	132,290	132,290	132,290	0
Unexpended Prior Year Encumbrances	<u>34,468</u>	<u>34,468</u>	<u>34,468</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$196,567</u></u>	<u><u>\$154,777</u></u>	<u><u>\$247,217</u></u>	<u><u>\$92,440</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court Technology
Budget Basis
For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Other	\$0	\$0	\$3,536	\$3,536
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	315,648	330,875	330,735	140
Materials and Supplies	6,840	6,840	6,840	0
Contract Services	119,500	123,036	117,455	5,581
Other	20,520	20,520	19,579	941
Capital Outlay	41,960	61,960	61,960	0
<i>Total Expenditures</i>	<u>504,468</u>	<u>543,231</u>	<u>536,569</u>	<u>6,662</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(504,468)	(543,231)	(533,033)	10,198
Other Financing Sources (Uses)				
Transfers In	504,468	803,562	800,026	(3,536)
<i>Net Change in Fund Balance</i>	0	260,331	266,993	6,662
Fund Balance Beginning of Year	14,863	14,863	14,863	0
Unexpended Prior Year Encumbrances	3,368	3,368	3,368	0
<i>Fund Balance End of Year</i>	<u>\$18,231</u>	<u>\$278,562</u>	<u>\$285,224</u>	<u>\$6,662</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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Fines, Forfeitures and Settlements	\$6,500	\$6,500	\$3,225	(\$3,275)
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	3,500	3,500	225	(3,275)
Fund Balance Beginning of Year	3,508	3,508	3,508	0
Unexpended Prior Year Encumbrances	<u>264</u>	<u>264</u>	<u>264</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,272</u></u>	<u><u>\$7,272</u></u>	<u><u>\$3,997</u></u>	<u><u>(\$3,275)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Court Special Projects
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$15,000	\$15,000	\$8,314	(\$6,686)
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	2,000	2,000	0	2,000
Other	13,000	24,000	23,341	659
<i>Total Expenditures</i>	15,000	26,000	23,341	2,659
<i>Net Change in Fund Balance</i>	0	(11,000)	(15,027)	(4,027)
Fund Balance Beginning of Year	17,104	17,104	17,104	0
Unexpended Prior Year Encumbrances	3,574	3,574	3,574	0
<i>Fund Balance End of Year</i>	\$20,678	\$9,678	\$5,651	(\$4,027)

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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$50,000	\$50,000	\$37,669	(\$12,331)
Other	0	0	4	4
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>37,673</u>	<u>(12,327)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	5,000	47,500	46,294	1,206
Other	25,000	48,500	37,397	11,103
Capital Outlay	0	53,700	53,700	0
<i>Total Expenditures</i>	<u>30,000</u>	<u>149,700</u>	<u>137,391</u>	<u>12,309</u>
<i>Net Change in Fund Balance</i>	20,000	(99,700)	(99,718)	(18)
Fund Balance Beginning of Year	144,245	144,245	144,245	0
Unexpended Prior Year Encumbrances	21,878	21,878	21,878	0
<i>Fund Balance End of Year</i>	<u><u>\$186,123</u></u>	<u><u>\$66,423</u></u>	<u><u>\$66,405</u></u>	<u><u>(\$18)</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$2,000	\$2,000	\$1,109	(\$891)
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	4,000	4,000	4,000	0
Other	6,000	6,000	6,000	0
<i>Total Expenditures</i>	10,000	10,000	10,000	0
<i>Net Change in Fund Balance</i>	(8,000)	(8,000)	(8,891)	(891)
Fund Balance Beginning of Year	17,616	17,616	17,616	0
Unexpended Prior Year Encumbrances	4,000	4,000	4,000	0
<i>Fund Balance End of Year</i>	<u>\$13,616</u>	<u>\$13,616</u>	<u>\$12,725</u>	<u>(\$891)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Interlock and Alcohol
Budget Basis
For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	\$200	\$200	\$0	(\$200)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	200	200	0	(200)
Fund Balance Beginning of Year	<u>1,294</u>	<u>1,294</u>	<u>1,294</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,494</u></u>	<u><u>\$1,494</u></u>	<u><u>\$1,294</u></u>	<u><u>(\$200)</u></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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Fines, Forfeitures and Settlements	\$50	\$50	\$0	(\$50)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	50	50	0	(50)
Fund Balance Beginning of Year	<u>600</u>	<u>600</u>	<u>600</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$650</u></u>	<u><u>\$650</u></u>	<u><u>\$600</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$80,000	\$80,000	\$65,805	(\$14,195)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	31,533	32,508	32,120	388
Materials and Supplies	855	855	855	0
Contract Services	60,000	60,000	23,775	36,225
<i>Total Expenditures</i>	92,388	93,363	56,750	36,613
<i>Net Change in Fund Balance</i>	(12,388)	(13,363)	9,055	22,418
Fund Balance Beginning of Year	169,970	169,970	169,970	0
<i>Fund Balance End of Year</i>	\$157,582	\$156,607	\$179,025	\$22,418

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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$0	\$0	\$245	\$245
Licenses and Permits	19,000	19,000	20,745	1,745
<i>Total Revenues</i>	<u>19,000</u>	<u>19,000</u>	<u>20,990</u>	<u>1,990</u>
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	7,000	7,000	0	7,000
Other	12,000	12,000	5,800	6,200
<i>Total Expenditures</i>	<u>19,000</u>	<u>19,000</u>	<u>5,800</u>	<u>13,200</u>
<i>Net Change in Fund Balance</i>	0	0	15,190	15,190
Fund Balance Beginning of Year	47,943	47,943	47,943	0
Unexpended Prior Year Encumbrances	4,864	4,864	4,864	0
<i>Fund Balance End of Year</i>	<u><u>\$52,807</u></u>	<u><u>\$52,807</u></u>	<u><u>\$67,997</u></u>	<u><u>\$15,190</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Probation Services
Budget Basis
For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	\$18,000	\$18,000	\$21,203	\$3,203
Expenditures				
Current:				
Public Safety				
Personal Services	11,575	11,575	0	11,575
Materials and Supplies	3,955	3,955	0	3,955
Contract Services	1,710	1,710	0	1,710
Other	804	913	109	804
<i>Total Expenditures</i>	<u>18,044</u>	<u>18,153</u>	<u>109</u>	<u>18,044</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(44)	(153)	21,094	21,247
Other Financing Sources (Uses)				
Transfers Out	<u>0</u>	<u>(3,050)</u>	<u>(3,050)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(44)	(3,203)	18,044	21,247
Fund Balance Beginning of Year	<u>122,039</u>	<u>122,039</u>	<u>122,039</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$121,995</u>	<u>\$118,836</u>	<u>\$140,083</u>	<u>\$21,247</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	\$180,000	\$180,000	\$187,872	\$7,872
Expenditures				
Current:				
Public Safety				
Personal Services	732,298	762,137	727,207	34,930
Materials and Supplies	1,710	1,710	1,710	0
Contract Services	442,794	442,794	429,609	13,185
Other	16,245	16,245	16,245	0
Capital Outlay	30,549	162,125	25,000	137,125
<i>Total Expenditures</i>	<u>1,223,596</u>	<u>1,385,011</u>	<u>1,199,771</u>	<u>185,240</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,043,596)	(1,205,011)	(1,011,899)	193,112
Other Financing Sources (Uses)				
Transfers In	1,088,596	1,088,596	1,088,596	0
<i>Net Change in Fund Balance</i>	45,000	(116,415)	76,697	193,112
Fund Balance Beginning of Year	464,520	464,520	464,520	0
Unexpended Prior Year Encumbrances	50,702	50,702	50,702	0
<i>Fund Balance End of Year</i>	<u>\$560,222</u>	<u>\$398,807</u>	<u>\$591,919</u>	<u>\$193,112</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$27,300	\$27,641	\$27,641	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	27,300	26,985	26,755	230
Materials and Supplies	0	143	143	0
Other	0	3,093	3,089	4
<i>Total Expenditures</i>	<u>27,300</u>	<u>30,221</u>	<u>29,987</u>	<u>234</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(2,580)	(2,346)	234
Other Financing Sources (Uses)				
Transfers In	0	1,768	1,768	0
<i>Net Change in Fund Balance</i>	0	(812)	(578)	234
Fund Balance Beginning of Year	953	953	953	0
<i>Fund Balance End of Year</i>	<u>\$953</u>	<u>\$141</u>	<u>\$375</u>	<u>\$234</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
800 System Communication
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$104,000	\$104,000	\$100,682	(\$3,318)
Other	5,000	5,000	5,748	748
<i>Total Revenues</i>	<u>109,000</u>	<u>109,000</u>	<u>106,430</u>	<u>(2,570)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	92,101	92,101	87,653	4,448
Materials and Supplies	3,420	3,420	4,392	(972)
Contract Services	353,966	353,966	363,589	(9,623)
Other	30,700	30,700	37,351	(6,651)
Capital Outlay	34,000	734,000	571,484	162,516
<i>Total Expenditures</i>	<u>514,187</u>	<u>1,214,187</u>	<u>1,064,469</u>	<u>149,718</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(405,187)	(1,105,187)	(958,039)	147,148
Other Financing Sources (Uses)				
Transfers In	400,787	400,787	400,787	0
<i>Net Change in Fund Balance</i>	(4,400)	(704,400)	(557,252)	147,148
Fund Balance Beginning of Year	1,022,732	1,022,732	1,022,732	0
Unexpended Prior Year Encumbrances	62,148	62,148	62,148	0
<i>Fund Balance End of Year</i>	<u>\$1,080,480</u>	<u>\$380,480</u>	<u>\$527,628</u>	<u>\$147,148</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Permissive Motor Vehicle License Tax	\$1,810,000	\$1,810,000	\$1,910,162	\$100,162
Charges for Services	20,900	20,900	14,705	(6,195)
Fines, Forfeitures and Settlements	50,000	50,000	44,386	(5,614)
Intergovernmental	6,345,000	6,345,000	6,740,874	395,874
Interest	22,000	22,000	134,247	112,247
Other	960,000	960,000	659,556	(300,444)
<i>Total Revenues</i>	<u>9,207,900</u>	<u>9,207,900</u>	<u>9,503,930</u>	<u>296,030</u>
Expenditures				
Current:				
Public Works				
Personal Services	4,746,308	4,334,808	4,083,021	251,787
Materials and Supplies	838,000	920,000	818,745	101,255
Contract Services	313,000	1,653,000	1,546,520	106,480
Other	2,000,016	2,630,374	2,485,978	144,396
Capital Outlay	825,000	1,090,000	972,938	117,062
<i>Total Expenditures</i>	<u>8,722,324</u>	<u>10,628,182</u>	<u>9,907,202</u>	<u>720,980</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	485,576	(1,420,282)	(403,272)	1,017,010
Other Financing Sources (Uses)				
Transfers In	104,000	104,000	133,175	29,175
<i>Net Change in Fund Balance</i>	589,576	(1,316,282)	(270,097)	1,046,185
Fund Balance Beginning of Year	1,316,283	1,316,283	1,316,283	0
Unexpended Prior Year Encumbrances	60,748	60,748	60,748	0
<i>Fund Balance End of Year</i>	<u>\$1,966,607</u>	<u>\$60,749</u>	<u>\$1,106,934</u>	<u>\$1,046,185</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$13,500	\$13,500	\$30,915	\$17,415
Licenses and Permits	162,500	162,500	185,975	23,475
Fines, Forfeitures and Settlements	14,500	14,500	16,181	1,681
Contributions and Donations	80,000	80,000	145,227	65,227
Other	0	0	40	40
<i>Total Revenues</i>	<u>270,500</u>	<u>270,500</u>	<u>378,338</u>	<u>107,838</u>
Expenditures				
Current:				
Health				
Personal Services	265,597	318,127	301,653	16,474
Materials and Supplies	29,500	29,500	25,297	4,203
Contract Services	25,500	25,500	25,146	354
Other	22,500	20,750	12,225	8,525
<i>Total Expenditures</i>	<u>343,097</u>	<u>393,877</u>	<u>364,321</u>	<u>29,556</u>
<i>Net Change in Fund Balance</i>	(72,597)	(123,377)	14,017	137,394
Fund Balance Beginning of Year	284,192	284,192	284,192	0
Unexpended Prior Year Encumbrances	25,425	25,425	25,425	0
<i>Fund Balance End of Year</i>	<u>\$237,020</u>	<u>\$186,240</u>	<u>\$323,634</u>	<u>\$137,394</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$2,680,063	\$2,680,063	\$2,753,017	\$72,954
Intergovernmental	3,375,923	3,680,923	3,643,562	(37,361)
Rentals	26,000	26,000	24,619	(1,381)
Other	201,500	101,500	100,172	(1,328)
<i>Total Revenues</i>	<u>6,283,486</u>	<u>6,488,486</u>	<u>6,521,370</u>	<u>32,884</u>
Expenditures				
Current:				
Health				
Personal Services	479,823	357,823	347,164	10,659
Materials and Supplies	4,500	5,500	5,368	132
Contract Services	6,283,114	6,566,104	6,500,497	65,607
Other	265,850	315,850	290,008	25,842
Capital Outlay	14,600	15,110	15,105	5
<i>Total Expenditures</i>	<u>7,047,887</u>	<u>7,260,387</u>	<u>7,158,142</u>	<u>102,245</u>
<i>Net Change in Fund Balance</i>	(764,401)	(771,901)	(636,772)	135,129
Fund Balance Beginning of Year	3,687,169	3,687,169	3,687,169	0
Unexpended Prior Year Encumbrances	139,368	139,368	139,368	0
<i>Fund Balance End of Year</i>	<u>\$3,062,136</u>	<u>\$3,054,636</u>	<u>\$3,189,765</u>	<u>\$135,129</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$1,974,784	\$1,974,784	\$2,028,542	\$53,758
Intergovernmental	2,702,200	2,702,200	2,763,950	61,750
Contributions and Donations	10,000	10,000	8,450	(1,550)
Other	120,000	120,000	164,005	44,005
<i>Total Revenues</i>	<u>4,806,984</u>	<u>4,806,984</u>	<u>4,964,947</u>	<u>157,963</u>
Expenditures				
Current:				
Human Services				
Personal Services	42,976	46,542	46,541	1
Materials and Supplies	2,000	2,750	2,714	36
Contract Services	5,187,024	5,932,179	5,811,482	120,697
Other	191,000	216,580	208,833	7,747
<i>Total Expenditures</i>	<u>5,423,000</u>	<u>6,198,051</u>	<u>6,069,570</u>	<u>128,481</u>
<i>Net Change in Fund Balance</i>	(616,016)	(1,391,067)	(1,104,623)	286,444
Fund Balance Beginning of Year	10,155,364	10,155,364	10,155,364	0
Unexpended Prior Year Encumbrances	117,292	117,292	117,292	0
<i>Fund Balance End of Year</i>	<u>\$9,656,640</u>	<u>\$8,881,589</u>	<u>\$9,168,033</u>	<u>\$286,444</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$283,000	\$283,000	\$287,309	\$4,309
Intergovernmental	602,000	602,000	695,580	93,580
Other	0	0	25	25
<i>Total Revenues</i>	<u>885,000</u>	<u>885,000</u>	<u>982,914</u>	<u>97,914</u>
Expenditures				
Current:				
Human Services				
Personal Services	580,581	648,798	648,755	43
Materials and Supplies	750	650	581	69
Contract Services	307,669	310,892	302,431	8,461
Other	11,000	9,570	8,659	911
<i>Total Expenditures</i>	<u>900,000</u>	<u>969,910</u>	<u>960,426</u>	<u>9,484</u>
<i>Net Change in Fund Balance</i>	(15,000)	(84,910)	22,488	107,398
Fund Balance Beginning of Year	776,243	776,243	776,243	0
Unexpended Prior Year Encumbrances	2,921	2,921	2,921	0
<i>Fund Balance End of Year</i>	<u>\$764,164</u>	<u>\$694,254</u>	<u>\$801,652</u>	<u>\$107,398</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$202,000	\$71,326	\$71,326	\$0
Intergovernmental	1,543,263	566,712	566,712	0
Other	92,500	3,187	3,187	0
<i>Total Revenues</i>	<u>1,837,763</u>	<u>641,225</u>	<u>641,225</u>	<u>0</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,321,325	552,183	553,077	(894)
Materials and Supplies	210,735	66,884	66,884	0
Contract Services	54,050	2,877	1,715	1,162
Other	105,000	351,521	307,437	44,084
<i>Total Expenditures</i>	<u>1,691,110</u>	<u>973,465</u>	<u>929,113</u>	<u>44,352</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	146,653	(332,240)	(287,888)	44,352
Other Financing Sources (Uses)				
Transfers In	70,152	70,152	0	(70,152)
Special Item				
Transfer of Geauga County Transit Operations	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	216,805	(262,088)	(287,888)	(25,800)
Fund Balance Beginning of Year	432,530	432,530	432,530	0
Unexpended Prior Year Encumbrances	<u>22,890</u>	<u>22,890</u>	<u>22,890</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$672,225</u>	<u>\$193,332</u>	<u>\$167,532</u>	<u>(\$25,800)</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$2,821,120	\$2,821,120	\$2,897,929	\$76,809
Intergovernmental	732,439	732,439	703,789	(28,650)
Contributions and Donations	66,850	66,850	65,566	(1,284)
Other	198,750	198,750	91,531	(107,219)
<i>Total Revenues</i>	<u>3,819,159</u>	<u>3,819,159</u>	<u>3,758,815</u>	<u>(60,344)</u>
Expenditures				
Current:				
Human Services				
Personal Services	2,293,719	2,334,969	2,291,274	43,695
Materials and Supplies	63,010	68,510	68,111	399
Contract Services	947,484	962,842	836,629	126,213
Other	468,504	472,646	447,079	25,567
Capital Outlay	40,000	107,901	107,890	11
<i>Total Expenditures</i>	<u>3,812,717</u>	<u>3,946,868</u>	<u>3,750,983</u>	<u>195,885</u>
<i>Net Change in Fund Balance</i>	6,442	(127,709)	7,832	135,541
Fund Balance Beginning of Year	1,847,878	1,847,878	1,847,878	0
Unexpended Prior Year Encumbrances	78,626	78,626	78,626	0
<i>Fund Balance End of Year</i>	<u>\$1,932,946</u>	<u>\$1,798,795</u>	<u>\$1,934,336</u>	<u>\$135,541</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$3,055,000	\$3,055,000	\$2,758,249	(\$296,751)
Contributions and Donations	0	0	500	500
Other	70,000	70,000	94,874	24,874
<i>Total Revenues</i>	<u>3,125,000</u>	<u>3,125,000</u>	<u>2,853,623</u>	<u>(271,377)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,988,674	2,158,450	1,388,302	770,148
Materials and Supplies	63,350	67,927	66,740	1,187
Contract Services	1,050,900	1,092,209	1,154,109	(61,900)
Other	107,300	133,613	54,073	79,540
Capital Outlay	58,000	70,438	70,438	0
<i>Total Expenditures</i>	<u>3,268,224</u>	<u>3,522,637</u>	<u>2,733,662</u>	<u>788,975</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(143,224)	(397,637)	119,961	517,598
Other Financing Sources (Uses)				
Transfers In	88,224	88,224	88,224	0
<i>Net Change in Fund Balance</i>	(55,000)	(309,413)	208,185	517,598
Fund Balance Beginning of Year	318,258	318,258	318,258	0
Unexpended Prior Year Encumbrances	71,750	71,750	71,750	0
<i>Fund Balance End of Year</i>	<u>\$335,008</u>	<u>\$80,595</u>	<u>\$598,193</u>	<u>\$517,598</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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$100,000	\$100,000	\$111,293	\$11,293
Expenditures				
Current:				
Public Works				
Other	<u>100,000</u>	<u>437,846</u>	<u>121,000</u>	<u>316,846</u>
<i>Net Change in Fund Balance</i>	0	(337,846)	(9,707)	328,139
Fund Balance Beginning of Year	<u>337,846</u>	<u>337,846</u>	<u>337,846</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$337,846</u></u>	<u><u>\$0</u></u>	<u><u>\$328,139</u></u>	<u><u>\$328,139</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Law Library Resources
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Fines, Forfeitures and Settlements	\$120,000	\$120,000	\$103,383	(\$16,617)
Other	200	200	0	(200)
<i>Total Revenues</i>	<u>120,200</u>	<u>120,200</u>	<u>103,383</u>	<u>(16,817)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	61,644	64,254	64,156	98
Contract Services	56,000	68,000	52,600	15,400
Other	2,000	2,000	0	2,000
Capital Outlay	0	3,000	2,599	401
<i>Total Expenditures</i>	<u>119,644</u>	<u>137,254</u>	<u>119,355</u>	<u>17,899</u>
<i>Net Change in Fund Balance</i>	556	(17,054)	(15,972)	1,082
Fund Balance Beginning of Year	37,389	37,389	37,389	0
Unexpended Prior Year Encumbrances	112	112	112	0
<i>Fund Balance End of Year</i>	<u>\$38,057</u>	<u>\$20,447</u>	<u>\$21,529</u>	<u>\$1,082</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges of Services	\$0	\$0	\$2,505	\$2,505
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Other	0	0	2,195	(2,195)
<i>Net Change in Fund Balance</i>	0	0	310	310
Fund Balance Beginning of Year	835	835	835	0
<i>Fund Balance End of Year</i>	\$835	\$835	\$1,145	\$310

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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$142,012	\$142,012	\$142,011	(\$1)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	4,992	4,992	4,992	0
Materials and Supplies	5,000	10,000	9,951	49
Contract Services	86,000	169,891	169,631	260
Other	13,000	18,241	7,324	10,917
Capital Outlay	10,000	11,000	11,000	0
<i>Total Expenditures</i>	<u>118,992</u>	<u>214,124</u>	<u>202,898</u>	<u>11,226</u>
<i>Net Change in Fund Balance</i>	23,020	(72,112)	(60,887)	11,225
Fund Balance Beginning of Year	72,112	72,112	72,112	0
Unexpended Prior Year Encumbrances	<u>6,482</u>	<u>6,482</u>	<u>6,482</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$101,614</u></u>	<u><u>\$6,482</u></u>	<u><u>\$17,707</u></u>	<u><u>\$11,225</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Supreme Court Technology Grant
Budget Basis
For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety:				
Contract Services	<u>167,036</u>	<u>167,036</u>	<u>56,500</u>	<u>110,536</u>
<i>Net Change in Fund Balance</i>	(167,036)	(167,036)	(56,500)	110,536
Fund Balance Beginning of Year	<u>167,036</u>	<u>167,036</u>	<u>167,036</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$110,536</u></u>	<u><u>\$110,536</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
OneOhio Opioid Settlement
Budget Basis
For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Fines, Forfeitures and Settlements	\$0	\$0	\$162,156	\$162,156
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	162,156	162,156
Fund Balance Beginning of Year	<u>128,985</u>	<u>128,985</u>	<u>128,985</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$128,985</u>	<u>\$128,985</u>	<u>\$291,141</u>	<u>\$162,156</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	\$68,000	\$68,000	\$64,567	(\$3,433)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Other	67,950	68,441	62,239	6,202
<i>Net Change in Fund Balance</i>	50	(441)	2,328	2,769
Fund Balance Beginning of Year	6,968	6,968	6,968	0
<i>Fund Balance End of Year</i>	\$7,018	\$6,527	\$9,296	\$2,769

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Demolition and Site Revitalization
Budget Basis
For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$2,781,390	\$2,781,390	\$2,781,390	\$0
Expenditures				
Current:				
Economic Development and Assistance				
Contract Services	<u>2,781,392</u>	<u>2,781,392</u>	<u>2,781,392</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2)	(2)	(2)	0
Other Financing Sources (Uses)				
Transfers In	<u>10</u>	<u>10</u>	<u>10</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	8	8	8	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8</u></u>	<u><u>\$8</u></u>	<u><u>\$8</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Automated Outbound Text Messaging
Budget Basis
For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$5,000	\$5,000	\$5,000	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Other	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Special Election
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$127,228	\$127,228	\$127,228	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	71,522	71,522	71,522	0
Materials and Supplies	23,610	23,610	23,610	0
Contract Services	2,358	2,358	2,358	0
Other	1,758	1,758	1,758	0
<i>Total Expenditures</i>	99,248	99,248	99,248	0
<i>Net Change in Fund Balance</i>	27,980	27,980	27,980	0
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$27,980	\$27,980	\$27,980	\$0

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Monsanto Settlement
Budget Basis
For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Other	\$0	\$0	\$17,414	\$17,414
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	17,414	17,414
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$17,414</u></u>	<u><u>\$17,414</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Health Aging Grant
Budget Basis
For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$201,576	\$201,576	\$201,576	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	201,576	201,576	201,576	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$201,576</u></u>	<u><u>\$201,576</u></u>	<u><u>\$201,576</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

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

DARE Grant

Budget Basis

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$37,460	\$37,460	\$34,328	(\$3,132)
Other	15,200	15,200	23,660	8,460
<i>Total Revenues</i>	<u>52,660</u>	<u>52,660</u>	<u>57,988</u>	<u>5,328</u>
Expenditures				
Current:				
Public Safety				
Personal Services	66,370	66,370	38,112	28,258
Materials and Supplies	0	10,000	10,000	0
<i>Total Expenditures</i>	<u>66,370</u>	<u>76,370</u>	<u>48,112</u>	<u>28,258</u>
<i>Net Change in Fund Balance</i>	(13,710)	(23,710)	9,876	33,586
Fund Balance Beginning of Year	115,005	115,005	115,005	0
Unexpended Prior Year Encumbrances	741	741	741	0
<i>Fund Balance End of Year</i>	<u>\$102,036</u>	<u>\$92,036</u>	<u>\$125,622</u>	<u>\$33,586</u>

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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Fines, Forfeitures and Settlements	\$50	\$50	\$191	\$141
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	50	50	191	141
Fund Balance Beginning of Year	<u>209</u>	<u>209</u>	<u>209</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$259</u></u>	<u><u>\$259</u></u>	<u><u>\$400</u></u>	<u><u>\$141</u></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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$124,866	\$124,866	\$87,344	(\$37,522)
Other	15,500	15,500	11,731	(3,769)
<i>Total Revenues</i>	<u>140,366</u>	<u>140,366</u>	<u>99,075</u>	<u>(41,291)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	202,546	211,945	195,032	16,913
Other	14,000	15,215	15,215	0
<i>Total Expenditures</i>	<u>216,546</u>	<u>227,160</u>	<u>210,247</u>	<u>16,913</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(76,180)	(86,794)	(111,172)	(24,378)
Other Financing Sources (Uses)				
Transfers In	80,565	80,565	74,752	(5,813)
<i>Net Change in Fund Balance</i>	4,385	(6,229)	(36,420)	(30,191)
Fund Balance Beginning of Year	<u>120,573</u>	<u>120,573</u>	<u>120,573</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$124,958</u></u>	<u><u>\$114,344</u></u>	<u><u>\$84,153</u></u>	<u><u>(\$30,191)</u></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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$11,000	\$11,000	\$8,641	(\$2,359)
Other	0	0	1,000	1,000
<i>Total Revenues</i>	11,000	11,000	9,641	(1,359)
Expenditures				
Current:				
Public Safety				
Contract Services	10,000	8,000	1,700	6,300
<i>Net Change in Fund Balance</i>	1,000	3,000	7,941	4,941
Fund Balance Beginning of Year	2,517	2,517	2,517	0
Unexpended Prior Year Encumbrances	897	897	897	0
<i>Fund Balance End of Year</i>	<u>\$4,414</u>	<u>\$6,414</u>	<u>\$11,355</u>	<u>\$4,941</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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Fines, Forfeitures and Settlements	\$2,700	\$2,700	\$1,894	(\$806)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	<u>7,000</u>	<u>7,000</u>	<u>5,427</u>	<u>1,573</u>
<i>Net Change in Fund Balance</i>	(4,300)	(4,300)	(3,533)	767
Fund Balance Beginning of Year	<u>22,073</u>	<u>22,073</u>	<u>22,073</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,773</u></u>	<u><u>\$17,773</u></u>	<u><u>\$18,540</u></u>	<u><u>\$767</u></u>

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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>10,800</u>	<u>10,800</u>	<u>10,800</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,800</u></u>	<u><u>\$10,800</u></u>	<u><u>\$10,800</u></u>	<u><u>\$0</u></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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$1,500	\$1,500	\$312	(\$1,188)
Other	200	200	0	(200)
<i>Total Revenues</i>	1,700	1,700	312	(1,388)
Expenditures				
Current:				
Public Safety				
Contract Services	1,000	1,000	0	1,000
<i>Net Change in Fund Balance</i>	700	700	312	(388)
Fund Balance Beginning of Year	9,033	9,033	9,033	0
Unexpended Prior Year Encumbrances	1,000	1,000	1,000	0
<i>Fund Balance End of Year</i>	<u>\$10,733</u>	<u>\$10,733</u>	<u>\$10,345</u>	<u>(\$388)</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	\$190,000	\$190,000	\$253,535	\$63,535
Expenditures				
Current:				
Public Safety				
Personal Services	52,158	52,158	33,014	19,144
Materials and Supplies	100,000	142,000	138,932	3,068
Contact Services	60,000	60,000	58,342	1,658
Capital Outlay	10,000	10,000	10,000	0
<i>Total Expenditures</i>	222,158	264,158	240,288	23,870
<i>Net Change in Fund Balance</i>	(32,158)	(74,158)	13,247	87,405
Fund Balance Beginning of Year	241,954	241,954	241,954	0
Unexpended Prior Year Encumbrances	23,662	23,662	23,662	0
<i>Fund Balance End of Year</i>	\$233,458	\$191,458	\$278,863	\$87,405

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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Other	\$0	\$0	\$3,114	\$3,114
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	3,114	3,114
Fund Balance Beginning of Year	<u>50,149</u>	<u>50,149</u>	<u>50,149</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$50,149</u></u>	<u><u>\$50,149</u></u>	<u><u>\$53,263</u></u>	<u><u>\$3,114</u></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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Contributions and Donations	\$8,500	\$8,500	\$46,807	\$38,307
Expenditures				
Current:				
Public Safety				
Other	<u>8,500</u>	<u>8,500</u>	<u>8,473</u>	<u>27</u>
<i>Net Change in Fund Balance</i>	0	0	38,334	38,334
Fund Balance Beginning of Year	0	0	0	0
Unexpended Prior Year Encumbrances	<u>9,312</u>	<u>9,312</u>	<u>9,312</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,312</u></u>	<u><u>\$9,312</u></u>	<u><u>\$47,646</u></u>	<u><u>\$38,334</u></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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$27,535	\$28,125	\$28,125	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	25,640	27,790	27,659	131
Contract Services	305	24	24	0
Other	1,590	1,915	1,915	0
<i>Total Expenditures</i>	27,535	29,729	29,598	131
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(1,604)	(1,473)	131
Other Financing Sources (Uses)				
Transfers In	0	1,204	1,204	0
<i>Net Change in Fund Balance</i>	0	(400)	(269)	131
Fund Balance Beginning of Year	723	723	723	0
<i>Fund Balance End of Year</i>	\$723	\$323	\$454	\$131

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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Other	\$0	\$0	\$5,600	\$5,600
Expenditures				
Current:				
Public Safety				
Capital Outlay	<u>47,067</u>	<u>47,067</u>	<u>47,067</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,067)	(47,067)	(41,467)	5,600
Other Financing Sources (Uses)				
Transfers In	<u>11,767</u>	<u>11,767</u>	<u>11,767</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(35,300)	(35,300)	(29,700)	5,600
Fund Balance Beginning of Year	<u>36,576</u>	<u>36,576</u>	<u>36,576</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,276</u></u>	<u><u>\$1,276</u></u>	<u><u>\$6,876</u></u>	<u><u>\$5,600</u></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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>1,662</u>	<u>1,662</u>	<u>1,662</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,662</u></u>	<u><u>\$1,662</u></u>	<u><u>\$1,662</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Concealed Handgun
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Licenses and Permits	\$140,000	\$140,000	\$89,800	(\$50,200)
Expenditures				
Current:				
Public Safety				
Personal Services	49,775	52,222	48,960	3,262
Materials and Supplies	20,000	20,000	20,000	0
Contract Services	55,000	55,000	55,000	0
Other	30,000	30,000	30,768	(768)
<i>Total Expenditures</i>	<u>154,775</u>	<u>157,222</u>	<u>154,728</u>	<u>2,494</u>
<i>Net Change in Fund Balance</i>	(14,775)	(17,222)	(64,928)	(47,706)
Fund Balance Beginning of Year	78,085	78,085	78,085	0
Unexpended Prior Year Expenditures	<u>10,598</u>	<u>10,598</u>	<u>10,598</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$73,908</u></u>	<u><u>\$71,461</u></u>	<u><u>\$23,755</u></u>	<u><u>(\$47,706)</u></u>

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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>146</u>	<u>146</u>	<u>146</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$146</u></u>	<u><u>\$146</u></u>	<u><u>\$146</u></u>	<u><u>\$0</u></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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$200,000	\$200,000	\$166,344	(\$33,656)
Contributions and Donations	<u>0</u>	<u>0</u>	<u>2,498</u>	<u>2,498</u>
<i>Total Revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>168,842</u>	<u>(31,158)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	123,012	123,012	123,011	1
Materials and Supplies	14,000	14,000	2,097	11,903
Contract Services	0	50,000	25,000	25,000
Other	<u>74,000</u>	<u>88,000</u>	<u>81,842</u>	<u>6,158</u>
<i>Total Expenditures</i>	<u>211,012</u>	<u>275,012</u>	<u>231,950</u>	<u>43,062</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,012)	(75,012)	(63,108)	11,904
Other Financing Sources (Uses)				
Transfers Out	<u>0</u>	<u>(11,272)</u>	<u>0</u>	<u>11,272</u>
<i>Net Change in Fund Balance</i>	(11,012)	(86,284)	(63,108)	23,176
Fund Balance Beginning of Year	94,584	94,584	94,584	0
Unexpended Prior Year Encumbrances	<u>5,410</u>	<u>5,410</u>	<u>5,410</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$88,982</u></u>	<u><u>\$13,710</u></u>	<u><u>\$36,886</u></u>	<u><u>\$23,176</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Workforce Investment Act
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$472,625	\$446,073	\$446,073	\$0
Other	27,375	13,737	13,737	0
<i>Total Revenues</i>	500,000	459,810	459,810	0
Expenditures				
Current:				
Human Services				
Contract Services	500,000	465,701	464,718	983
<i>Net Change in Fund Balance</i>	0	(5,891)	(4,908)	983
Fund Balance Beginning of Year	12,354	12,354	12,354	0
Unexpended Prior Year Encumbrances	38,419	38,419	38,419	0
<i>Fund Balance End of Year</i>	<u>\$50,773</u>	<u>\$44,882</u>	<u>\$45,865</u>	<u>\$983</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Recorder Micrographics
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$50,000	\$50,000	\$45,274	(\$4,726)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contract Services	70,000	70,000	67,001	2,999
Other	10,000	10,000	5,361	4,639
Capital Outlay	20,000	20,000	10,830	9,170
<i>Total Expenditures</i>	<u>100,000</u>	<u>100,000</u>	<u>83,192</u>	<u>16,808</u>
<i>Net Change in Fund Balance</i>	(50,000)	(50,000)	(37,918)	12,082
Fund Balance Beginning of Year	197,594	197,594	197,594	0
Unexpended Prior Year Encumbrances	<u>27,473</u>	<u>27,473</u>	<u>27,473</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$175,067</u></u>	<u><u>\$175,067</u></u>	<u><u>\$187,149</u></u>	<u><u>\$12,082</u></u>

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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$500,000	\$500,000	\$593,158	\$93,158
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	481,470	490,620	481,650	8,970
Materials and Supplies	14,250	14,250	9,999	4,251
Other	10,925	10,925	3,197	7,728
<i>Total Expenditures</i>	<u>506,645</u>	<u>515,795</u>	<u>494,846</u>	<u>20,949</u>
Excess of Revenues Over (Under) Expenditures	(6,645)	(15,795)	98,312	114,107
Other Financing Sources (Uses)				
Transfers Out	<u>0</u>	<u>(750,000)</u>	<u>(750,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(6,645)	(765,795)	(651,688)	114,107
Fund Balance Beginning of Year	1,529,900	1,529,900	1,529,900	0
Unexpended Prior Year Encumbrances	<u>2,987</u>	<u>2,987</u>	<u>2,987</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,526,242</u></u>	<u><u>\$767,092</u></u>	<u><u>\$881,199</u></u>	<u><u>\$114,107</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Election Revenue
Budget Basis
For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Other	\$80,000	\$80,000	\$10,240	(\$69,760)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	<u>120,650</u>	<u>120,650</u>	<u>120,650</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(40,650)	(40,650)	(110,410)	(69,760)
Fund Balance Beginning of Year	<u>888,896</u>	<u>888,896</u>	<u>888,896</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$848,246</u></u>	<u><u>\$848,246</u></u>	<u><u>\$778,486</u></u>	<u><u>(\$69,760)</u></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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Special Assessments	\$208,293	\$208,293	\$83,894	(\$124,399)
Expenditures				
General Government:				
Legislative and Executive				
Other	428	428	100	328
Debt Service:				
Bond Retirement				
Principal Retirement	23,405	23,405	12,260	11,145
Interest	17,450	17,450	398	17,052
OPWC Loan				
Principal Retirement	4,407	4,407	4,407	0
Mortgage Revenue Bond				
Principal Retirement	43,000	0	0	0
Interest	78,650	0	0	0
County Facility Bond				
Principal Retirement	975,000	975,000	975,000	0
Interest	443,403	443,403	443,403	0
<i>Total Expenditures</i>	<u>1,585,743</u>	<u>1,464,093</u>	<u>1,435,568</u>	<u>28,525</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,377,450)</u>	<u>(1,255,800)</u>	<u>(1,351,674)</u>	<u>(95,874)</u>
Other Financing Sources (Uses)				
Transfers In	1,483,167	1,483,167	439,407	(1,043,760)
Transfers Out	0	(3,154)	(3,154)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,483,167</u>	<u>1,480,013</u>	<u>436,253</u>	<u>(1,043,760)</u>
<i>Net Change in Fund Balance</i>	105,717	224,213	(915,421)	(1,139,634)
Fund Balance Beginning of Year	3,775,145	3,775,145	3,775,145	0
<i>Fund Balance End of Year</i>	<u>\$3,880,862</u>	<u>\$3,999,358</u>	<u>\$2,859,724</u>	<u>(\$1,139,634)</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Interest	\$250	\$250	\$102,373	\$102,123
Expenditures				
Current:				
Public Works				
Contract Services	8,873,192	8,873,192	6,565,826	2,307,366
Other	483,806	483,806	62,856	420,950
Capital Outlay	2,180,000	2,730,000	105,084	2,624,916
<i>Total Expenditures</i>	<u>11,536,998</u>	<u>12,086,998</u>	<u>6,733,766</u>	<u>5,353,232</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,536,748)	(12,086,748)	(6,631,393)	5,455,355
Other Financing Sources (Uses)				
Transfers In	40,000	265,000	5,818,500	5,553,500
<i>Net Change in Fund Balance</i>	(11,496,748)	(11,821,748)	(812,893)	11,008,855
Fund Balance Beginning of Year	13,728,583	13,728,583	13,728,583	0
Unexpended Prior Year Encumbrances	51,413	51,413	51,413	0
<i>Fund Balance End of Year</i>	<u>\$2,283,248</u>	<u>\$1,958,248</u>	<u>\$12,967,103</u>	<u>\$11,008,855</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$92,000	\$92,000	\$104,600	\$12,600
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	69,681	480,900	462,633	18,267
Other	135,000	136,250	44,379	91,871
Capital Outlay	91,000	493,500	349,252	144,248
<i>Total Expenditures</i>	295,681	1,110,650	856,264	254,386
<i>Excess of Revenues Over (Under) Expenditures</i>	(203,681)	(1,018,650)	(751,664)	266,986
Other Financing Sources (Uses)				
Transfers In	100,000	902,300	1,152,300	250,000
<i>Net Change in Fund Balance</i>	(103,681)	(116,350)	400,636	516,986
Fund Balance Beginning of Year	859,749	859,749	859,749	0
Unexpended Prior Year Encumbrances	46,076	46,076	46,076	0
<i>Fund Balance End of Year</i>	\$802,144	\$789,475	\$1,306,461	\$516,986

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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$3,097,824	\$3,097,824	\$3,219,309	\$121,485
Intergovernmental	680,361	680,361	636,314	(44,047)
Other	0	0	460	460
<i>Total Revenues</i>	<u>3,778,185</u>	<u>3,778,185</u>	<u>3,856,083</u>	<u>77,898</u>
Expenditures				
Current:				
Public Works				
Materials and Supplies	100,000	25,000	22,410	2,590
Contract Services	100,000	100,000	56,990	43,010
Other	50,000	50,968	50,968	0
Capital Outlay	<u>3,115,913</u>	<u>4,027,155</u>	<u>3,962,777</u>	<u>64,378</u>
<i>Total Expenditures</i>	<u>3,365,913</u>	<u>4,203,123</u>	<u>4,093,145</u>	<u>109,978</u>
<i>Net Change in Fund Balance</i>	412,272	(424,938)	(237,062)	187,876
Fund Balance Beginning of Year	424,938	424,938	424,938	0
Unexpended Prior Year Encumbrances	<u>26,923</u>	<u>26,923</u>	<u>26,923</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$864,133</u></u>	<u><u>\$26,923</u></u>	<u><u>\$214,799</u></u>	<u><u>\$187,876</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	\$15,000	\$15,000	\$10,720	(\$4,280)
Expenditures				
Current:				
Public Works				
Contract Services	63,550	160,480	100,450	60,030
Other	8,550	708,293	41,220	667,073
Capital Outlay	695,000	1,071,000	590,238	480,762
<i>Total Expenditures</i>	<u>767,100</u>	<u>1,939,773</u>	<u>731,908</u>	<u>1,207,865</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(752,100)	(1,924,773)	(721,188)	1,203,585
Other Financing Sources (Uses)				
Transfers In	270,000	700,000	950,000	250,000
<i>Net Change in Fund Balance</i>	(482,100)	(1,224,773)	228,812	1,453,585
Fund Balance Beginning of Year	5,201,725	5,201,725	5,201,725	0
Unexpended Prior Year Encumbrances	80,769	80,769	80,769	0
<i>Fund Balance End of Year</i>	<u>\$4,800,394</u>	<u>\$4,057,721</u>	<u>\$5,511,306</u>	<u>\$1,453,585</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Water Construction
Budget Basis
For the Year Ended December 31, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Interest	\$0	\$0	\$18,060	\$18,060
Expenditures				
Debt Service:				
Principal Retirement	17,181	17,181	17,181	0
Interest	14,566	14,566	14,566	0
<i>Total Expenditures</i>	<u>31,747</u>	<u>31,747</u>	<u>31,747</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(31,747)	(31,747)	(13,687)	18,060
Other Financing Sources (Uses)				
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(131,747)	(131,747)	(113,687)	18,060
Fund Balance Beginning of Year	<u>416,721</u>	<u>416,721</u>	<u>416,721</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$284,974</u></u>	<u><u>\$284,974</u></u>	<u><u>\$303,034</u></u>	<u><u>\$18,060</u></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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$284,000	\$222,800	\$222,800	\$0
Interest	0	0	8,344	8,344
<i>Total Revenues</i>	284,000	222,800	231,144	8,344
Expenditures				
Current:				
Public Works				
Contract Services	269,003	238,867	185,931	52,936
<i>Excess of Revenues Over (Under) Expenditures</i>	14,997	(16,067)	45,213	61,280
Other Financing Sources (Uses)				
Transfers Out	(15,000)	0	0	0
<i>Net Change in Fund Balance</i>	(3)	(16,067)	45,213	61,280
Fund Balance Beginning of Year	179,265	179,265	179,265	0
Unexpended Prior Year Encumbrances	1	1	1	0
<i>Fund Balance End of Year</i>	<u>\$179,263</u>	<u>\$163,199</u>	<u>\$224,479</u>	<u>\$61,280</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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$350,100	\$0	\$0	\$0
Other	216,805	263,353	263,353	0
<i>Total Revenues</i>	<u>566,905</u>	<u>263,353</u>	<u>263,353</u>	<u>0</u>
Expenditures				
Current:				
Human Services				
Capital Outlay	350,100	91,819	91,819	0
<i>Excess of Revenues Over (Under) Expenditures</i>	216,805	171,534	171,534	0
Special Item				
Transfer of Geauga County Transit Operations	0	220,000	196,676	23,324
<i>Net Change in Fund Balance</i>	216,805	391,534	368,210	23,324
Fund Balance Beginning of Year	50,749	50,749	50,749	0
Unexpended Prior Year Encumbrances	59,895	59,895	59,895	0
<i>Fund Balance End of Year</i>	<u><u>\$327,449</u></u>	<u><u>\$502,178</u></u>	<u><u>\$478,854</u></u>	<u><u>\$23,324</u></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, 2023*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$1,154,000	\$1,166,000	\$1,168,358	\$2,358
Tap-in Fees	25,000	29,267	30,201	934
Other	250,000	250,000	223,033	(26,967)
Total Revenues	1,429,000	1,445,267	1,421,592	(23,675)
Expenses				
Personal Services	261,737	309,001	292,459	16,542
Materials and Supplies	34,382	165,800	94,113	71,687
Contractual Services	100,511	905,237	730,592	174,645
Other	12,907	100,349	93,292	7,057
Capital Outlay	76,156	170,000	141,246	28,754
Total Expenses	485,693	1,650,387	1,351,702	298,685
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	943,307	(205,120)	69,890	275,010
Transfers Out	(25,000)	(145,000)	(141,000)	4,000
Net Change in Fund Equity	918,307	(350,120)	(71,110)	279,010
Fund Equity Beginning of Year	1,372,512	1,372,512	1,372,512	0
Unexpended Prior Year Encumbrances	35,066	35,066	35,066	0
Fund Equity End of Year	\$2,325,885	\$1,057,458	\$1,336,468	\$279,010

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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	<u>\$11,894</u>	<u>\$10,894</u>	<u>\$8,514</u>	<u>(\$2,380)</u>
Expenses				
Personal Services	14,201	14,262	14,136	126
Materials and Supplies	200	200	0	200
Contractual Services	18,358	123,147	27,332	95,815
Other	<u>6,362</u>	<u>6,291</u>	<u>2,594</u>	<u>3,697</u>
<i>Total Expenses</i>	<u>39,121</u>	<u>143,900</u>	<u>44,062</u>	<u>99,838</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(27,227)	(133,006)	(35,548)	97,458
Transfers In	<u>18,698</u>	<u>18,698</u>	<u>19,610</u>	<u>912</u>
<i>Net Change in Fund Equity</i>	(8,529)	(114,308)	(15,938)	98,370
Fund Equity Beginning of Year	<u>167,535</u>	<u>167,535</u>	<u>167,535</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$159,006</u></u>	<u><u>\$53,227</u></u>	<u><u>\$151,597</u></u>	<u><u>\$98,370</u></u>

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Statistical Section

Statistical Section

This part of the Geauga County, Ohio's Annual Comprehensive 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	S2 – S11
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	S12 – S29
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
Debt Capacity	S30 – S41
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	S42 – S47
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	S48 – S55
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	S56 – S59
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 Annual Comprehensive Financial Reports for the relevant year.

Geauga County, Ohio

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

	2023	2022	2021	2020
Governmental Activities				
Net Investment in Capital Assets	\$183,736,485	\$178,795,514	\$173,666,490	\$174,813,449
Restricted for:				
Capital Projects	3,332,524	3,334,599	3,257,457	953,475
Debt Service	2,154,138	3,021,211	2,861,555	1,192,285
911 Program	547,813	446,776	343,273	188,274
Mental Health	4,711,211	5,303,923	6,185,736	5,385,124
Children's Services	10,086,664	10,902,956	9,424,303	8,162,278
Public Assistance	1,533,275	1,777,531	1,592,510	133,723
Developmental Disabilities	10,294,436	10,558,945	12,005,930	15,704,185
Aging	2,649,057	2,387,840	2,978,229	2,694,956
Community Development Programs	4,160,786	3,983,197	4,001,169	4,286,821
Real Estate Assessment	1,867,518	2,707,258	2,668,734	1,772,265
Legislative and Executive	726,542	757,795	676,663	671,011
Motor Vehicle License	5,974,795	5,311,382	6,013,921	5,759,102
Pension and OPEB Plans	450,005	7,354,598	550,480	0
Other Purposes	5,500,901	5,008,789	3,842,964	3,460,647
Unrestricted (Deficit)	17,341,137	8,114,418	27,029	(31,703,973)
<i>Total Governmental Activities Net Position</i>	<u>255,067,287</u>	<u>249,766,732</u>	<u>230,096,443</u>	<u>193,473,622</u>
Business-Type Activities				
Net Investment in Capital Assets	21,923,473	22,971,263	25,472,481	26,094,098
Restricted for Pension and OPEB Plans	27,354	436,539	32,850	0
Unrestricted	7,805,476	6,939,715	2,353,007	443,960
<i>Total Business-Type Activities Net Position</i>	<u>29,756,303</u>	<u>30,347,517</u>	<u>27,858,338</u>	<u>26,538,058</u>
Primary Government				
Net Investment in Capital Assets	205,659,958	201,766,777	199,138,971	200,907,547
Restricted	54,017,019	63,293,339	56,435,774	50,364,146
Unrestricted (Deficit)	25,146,613	15,054,133	2,380,036	(31,260,013)
<i>Total Primary Government Net Position</i>	<u>\$284,823,590</u>	<u>\$280,114,249</u>	<u>\$257,954,781</u>	<u>\$220,011,680</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.

2019	2018	2017	2016	2015	2014
\$176,370,458	\$178,448,773	\$176,175,511	\$174,969,097	\$174,739,215	\$173,927,570
2,380,136	2,172,071	1,926,671	3,735,607	5,838,763	5,223,996
1,388,176	1,362,977	1,330,640	3,315,471	3,194,423	2,095,788
10,458	354,791	30,629	51,180	26,836	105,481
5,535,231	4,001,834	3,653,845	3,641,941	4,181,658	3,787,124
5,486,184	4,230,249	3,367,584	1,965,952	1,676,353	2,257,573
1,198,531	1,003,957	667,093	970,435	1,285,393	879,472
10,712,958	10,316,232	8,001,127	6,591,585	4,897,166	6,737,001
2,123,379	2,487,462	2,532,325	2,573,363	2,505,574	2,273,086
3,698,608	3,565,514	3,418,857	3,577,732	3,390,471	3,722,742
1,613,920	997,868	906,303	1,150,037	1,421,362	1,583,925
728,073	824,392	824,203	854,537	969,437	1,068,343
6,065,708	4,023,138	3,376,965	3,585,666	3,618,957	3,026,049
0	0	0	0	0	0
3,000,464	3,067,466	3,287,854	3,204,673	3,138,597	3,236,660
(38,825,119)	(36,793,608)	(35,795,281)	(8,767,542)	(8,994,154)	(9,526,103)
181,487,165	180,063,116	173,704,326	201,419,734	201,890,051	200,398,707
24,055,757	27,193,710	28,421,834	27,559,838	25,514,387	22,395,863
0	0	0	0	0	0
2,462,772	3,508,462	3,722,170	6,546,359	8,191,685	10,851,048
26,518,529	30,702,172	32,144,004	34,106,197	33,706,072	33,246,911
200,426,215	205,642,483	204,597,345	202,528,935	200,253,602	196,323,433
43,941,826	38,407,951	33,324,096	35,218,179	36,144,990	35,997,240
(36,362,347)	(33,285,146)	(32,073,111)	(2,221,183)	(802,469)	1,324,945
\$208,005,694	\$210,765,288	\$205,848,330	\$235,525,931	\$235,596,123	\$233,645,618

Geauga County, Ohio

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

	2023	2022	2021	2020
Program Revenues				
Governmental Activities:				
Charges for Services and Operating Assessments:				
General Government:				
Legislative and Executive	\$5,498,241	\$4,410,045	\$4,884,425	\$4,091,266
Judicial	1,497,110	1,407,867	1,491,366	1,442,316
Public Safety	2,460,564	2,207,347	2,538,089	2,324,807
Public Works	192,600	200,012	214,088	182,300
Health	335,860	331,167	313,953	332,001
Human Services	1,148,242	1,284,295	1,380,716	1,260,802
Operating Grants and Contributions	26,127,238	27,592,951	24,849,588	28,401,265
Capital Grants and Contributions	567,235	1,215,718	581,165	460,942
<i>Total Governmental Activities Program Revenues</i>	<i>37,827,090</i>	<i>38,649,402</i>	<i>36,253,390</i>	<i>38,495,699</i>
Business-Type Activities:				
Charges for Services				
Water Resources	7,816,628	7,095,736	7,364,957	6,569,948
Water District	1,261,828	1,130,311	1,103,777	1,099,631
Storm Water	10,267	8,680	14,788	2,556
Capital Grants and Contributions	20,620	4,981,431	1,033,665	660,909
<i>Total Business-Type Activities Program Revenues</i>	<i>9,109,343</i>	<i>13,216,158</i>	<i>9,517,187</i>	<i>8,333,044</i>
<i>Total Primary Government Program Revenues</i>	<i>46,936,433</i>	<i>51,865,560</i>	<i>45,770,577</i>	<i>46,828,743</i>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	22,391,530	16,378,183	11,185,091	16,618,702
Judicial	7,404,902	4,781,428	3,041,056	6,751,225
Public Safety - Primary Government	20,030,399	17,300,443	12,072,907	19,655,403
Public Safety - Intergovernmental	0	0	0	19,423
Public Works	10,436,397	9,183,080	6,988,707	10,989,246
Health	8,117,685	7,782,506	6,982,940	7,855,840
Human Services - Primary Government	34,010,128	28,280,165	26,698,252	28,285,072
Human Services - Intergovernmental	0	0	0	156,646
Economic Development and Assistance	2,781,390	0	0	63,722
Interest	420,710	457,899	402,606	19,193
<i>Total Governmental Activities Expenses</i>	<i>105,593,141</i>	<i>84,163,704</i>	<i>67,371,559</i>	<i>90,414,472</i>
Business-Type Activities:				
Water Resources	8,441,019	10,509,465	7,120,232	7,476,472
Water District	1,934,114	1,538,402	1,482,087	1,365,321
Storm Water	48,371	17,164	24,053	10,822
<i>Total Business-Type Activities Expenses</i>	<i>10,423,504</i>	<i>12,065,031</i>	<i>8,626,372</i>	<i>8,852,615</i>
<i>Total Primary Government Expenses</i>	<i>\$116,016,645</i>	<i>\$96,228,735</i>	<i>\$75,997,931</i>	<i>\$99,267,087</i>

2019	2018	2017	2016	2015	2014
\$4,498,448	\$4,189,115	\$4,319,696	\$4,322,239	\$4,077,002	\$3,596,964
1,669,456	1,685,166	1,655,804	1,485,153	1,568,925	1,413,209
2,882,391	2,776,719	2,520,699	2,422,686	2,308,672	1,865,927
138,172	127,005	116,299	109,955	183,572	797
346,032	379,816	354,069	319,317	286,414	202,592
1,793,940	1,675,017	1,862,658	2,020,689	2,276,856	2,554,433
27,773,959	25,069,219	22,971,699	21,153,293	24,563,474	24,691,125
663,957	1,658,655	1,491,111	1,719,306	1,308,554	2,787,889
<u>39,766,355</u>	<u>37,560,712</u>	<u>35,292,035</u>	<u>33,552,638</u>	<u>36,573,469</u>	<u>37,112,936</u>
6,450,066	6,317,795	5,985,161	6,009,304	6,122,390	5,899,702
995,873	974,364	971,833	1,007,080	1,119,491	1,080,732
7,885	10,325	1,865	13,459	9,158	2,768
0	448,466	0	718,481	1,285,674	154,320
<u>7,453,824</u>	<u>7,750,950</u>	<u>6,958,859</u>	<u>7,748,324</u>	<u>8,536,713</u>	<u>7,137,522</u>
<u>47,220,179</u>	<u>45,311,662</u>	<u>42,250,894</u>	<u>41,300,962</u>	<u>45,110,182</u>	<u>44,250,458</u>
16,981,635	15,407,884	15,161,798	14,500,955	13,060,802	12,835,938
7,422,516	6,513,173	7,208,392	5,894,984	5,476,346	5,032,235
20,479,700	17,589,780	18,189,588	15,245,321	13,699,501	13,595,402
0	0	0	0	0	0
10,514,839	7,821,794	11,436,470	11,672,345	9,426,182	10,997,072
8,528,698	6,995,557	7,218,983	6,663,372	5,672,702	4,514,859
34,053,097	33,057,209	34,011,800	32,408,229	33,078,732	33,206,034
0	0	0	0	0	0
15,249	0	0	0	300,022	0
22,095	27,278	41,953	63,930	54,925	79,091
<u>98,017,829</u>	<u>87,412,675</u>	<u>93,268,984</u>	<u>86,449,136</u>	<u>80,769,212</u>	<u>80,260,631</u>
8,555,339	8,278,662	6,605,422	6,625,490	8,126,680	6,633,986
1,382,390	1,405,695	1,400,824	1,164,913	938,335	958,026
15,457	13,857	11,495	12,568	12,699	12,682
<u>9,953,186</u>	<u>9,698,214</u>	<u>8,017,741</u>	<u>7,802,971</u>	<u>9,077,714</u>	<u>7,604,694</u>
<u>\$107,971,015</u>	<u>\$97,110,889</u>	<u>\$101,286,725</u>	<u>\$94,252,107</u>	<u>\$89,846,926</u>	<u>\$87,865,325</u>

Geauga County, Ohio

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

	2023	2022	2021	2020
Net (Expense)/Revenue				
Governmental Activities	(\$67,766,051)	(\$45,514,302)	(\$31,118,169)	(\$51,918,773)
Business-Type Activities	(1,314,161)	1,151,127	890,815	(519,571)
<i>Total Primary Government Net (Expense)/Revenue</i>	<i>(69,080,212)</i>	<i>(44,363,175)</i>	<i>(30,227,354)</i>	<i>(52,438,344)</i>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	10,179,957	10,427,919	10,686,421	9,779,046
Aging	2,872,352	2,886,668	2,904,851	2,833,782
Children's Services Board	1,961,936	3,467,970	3,645,856	3,576,675
Mental Health	2,796,358	3,389,982	3,485,772	3,475,799
Developmental Disabilities	12,202,676	11,548,122	12,258,624	12,034,215
Capital Projects	3,191,806	3,204,365	3,209,184	3,124,018
Sales Taxes Levied for:				
General Purposes	22,369,661	21,027,423	20,352,401	17,907,832
911 Program	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs	3,855,393	4,171,500	3,869,338	3,155,889
Gain on Sale of Capital Assets	0	0	0	0
Permissive Motor Vehicle License Tax	1,709,191	0	0	0
Investment Earnings/Interest	6,228,507	1,460,265	687,778	1,483,628
Other	5,496,046	4,191,384	6,661,777	6,238,647
Special Item - Transfer of Geauga County Transit Operations	321,080	0	0	0
Transfers	(118,357)	(17,721)	(21,012)	(83,954)
<i>Total Governmental Activities</i>	<i>73,066,606</i>	<i>65,757,877</i>	<i>67,740,990</i>	<i>63,525,577</i>
Business-Type Activities:				
Investment Earnings/Interest	169,526	27,040	(5,593)	20,125
Other	435,064	1,293,291	414,046	435,021
Transfers	118,357	17,721	21,012	83,954
<i>Total Business-Type Activities</i>	<i>722,947</i>	<i>1,338,052</i>	<i>429,465</i>	<i>539,100</i>
<i>Total Primary Government</i>	<i>73,789,553</i>	<i>67,095,929</i>	<i>68,170,455</i>	<i>64,064,677</i>
Change in Net Position				
Governmental Activities	5,300,555	20,243,575	36,622,821	11,606,804
Business-Type Activities	(591,214)	2,489,179	1,320,280	19,529
<i>Total Primary Government Change in Net Position</i>	<i>\$4,709,341</i>	<i>\$22,732,754</i>	<i>\$37,943,101</i>	<i>\$11,626,333</i>

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

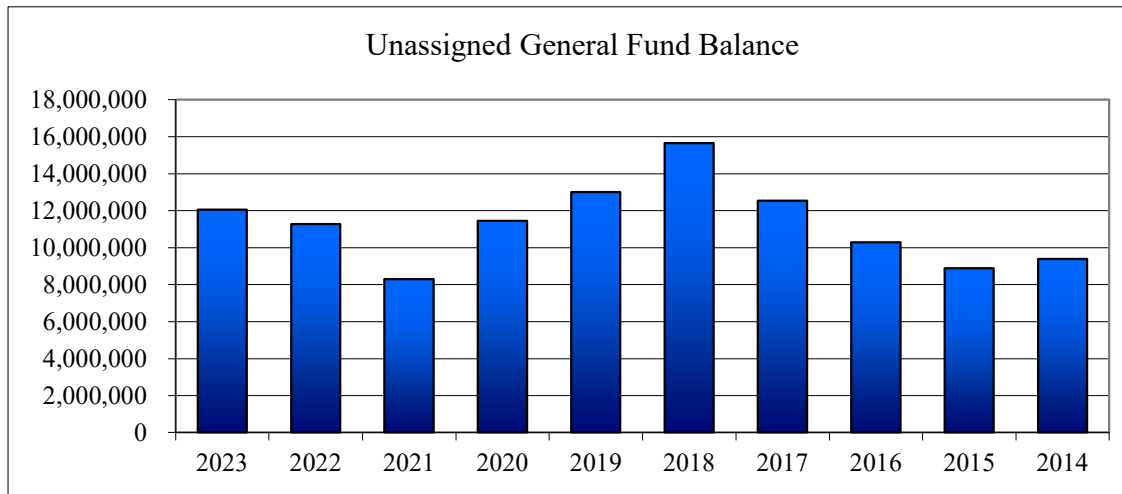
Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2019	2018	2017	2016	2015	2014
(\$58,251,474)	(\$49,851,963)	(\$57,976,949)	(\$52,896,498)	(\$44,195,743)	(\$43,147,695)
(2,499,362)	(1,947,264)	(1,058,882)	(54,647)	(541,001)	(467,172)
(60,750,836)	(51,799,227)	(59,035,831)	(52,951,145)	(44,736,744)	(43,614,867)
8,775,049	8,881,559	8,484,003	8,182,192	7,836,572	7,668,912
2,764,718	2,759,021	2,746,916	2,699,231	2,607,988	2,589,526
3,482,888	3,472,938	3,458,797	3,405,494	1,864,230	1,812,654
3,319,369	3,310,854	3,296,254	3,239,077	3,141,998	3,101,181
11,751,412	11,715,922	11,665,329	11,472,346	8,243,533	8,081,701
3,040,015	3,023,277	2,995,461	2,930,629	2,837,102	2,791,203
15,644,765	14,846,749	14,573,998	13,859,631	13,887,260	13,965,061
705,000	676,000	676,000	676,000	613,000	675,592
3,243,524	3,154,240	2,989,755	2,978,488	2,854,106	2,862,479
2,147,993	0	0	0	0	0
0	0	0	0	0	0
2,323,966	1,137,062	701,824	455,005	458,814	385,041
2,976,227	3,326,212	2,684,394	2,621,579	2,161,208	2,010,985
0	0	0	0	0	0
(93,995)	(93,081)	(92,214)	(93,491)	(818,724)	(788,319)
60,080,931	56,210,753	54,180,517	52,426,181	45,687,087	45,156,016
37,125	33,044	15,279	9,493	3,197	945
448,396	379,307	426,850	351,788	178,241	148,217
93,995	93,081	92,214	93,491	818,724	788,319
579,516	505,432	534,343	454,772	1,000,162	937,481
60,660,447	56,716,185	54,714,860	52,880,953	46,687,249	46,093,497
1,829,457	6,358,790	(3,796,432)	(470,317)	1,491,344	2,008,321
(1,919,846)	(1,441,832)	(524,539)	400,125	459,161	470,309
(\$90,389)	\$4,916,958	(\$4,320,971)	(\$70,192)	\$1,950,505	\$2,478,630

Geauga County, Ohio

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

	2023	2022	2021	2020
General Fund				
Nonspendable	\$981,280	\$980,526	\$865,848	\$788,892
Committed	871,350	719,976	765,696	669,804
Assigned	5,384,045	5,409,941	6,252,587	5,725,371
Unassigned	<u>12,055,374</u>	<u>11,272,392</u>	<u>8,301,797</u>	<u>11,434,337</u>
<i>Total General Fund</i>	<u>19,292,049</u>	<u>18,382,835</u>	<u>16,185,928</u>	<u>18,618,404</u>
All Other Governmental Funds				
Nonspendable	99,410	156,755	308,223	374,345
Restricted	45,857,207	47,515,184	49,853,970	51,417,409
Committed	22,922,034	22,313,535	24,681,291	17,917,928
Unassigned (Deficit)	<u>(3,312)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total All Other Governmental Funds</i>	<u>68,875,339</u>	<u>69,985,474</u>	<u>74,843,484</u>	<u>69,709,682</u>
<i>Total Governmental Funds</i>	<u><u>\$88,167,388</u></u>	<u><u>\$88,368,309</u></u>	<u><u>\$91,029,412</u></u>	<u><u>\$88,328,086</u></u>



2019	2018	2017	2016	2015	2014
\$772,838	\$467,547	\$421,181	\$498,460	\$458,136	\$465,998
654,618	579,661	473,473	540,305	552,175	484,435
1,804,642	903,610	824,874	654,673	583,196	411,335
13,002,270	15,645,429	12,529,704	10,282,094	8,882,786	9,378,863
16,234,368	17,596,247	14,249,232	11,975,532	10,476,293	10,740,631
154,115	520,246	130,396	94,132	103,676	106,443
36,701,260	32,296,214	27,640,419	28,447,305	26,986,809	27,589,496
13,843,357	2,813,040	2,831,120	712,407	1,676,743	2,750,831
(2,464)	(207)	(528)	295,373	(1,079,015)	(2,722,778)
50,696,268	35,629,293	30,601,407	29,549,217	27,688,213	27,723,992
\$66,930,636	\$53,225,540	\$44,850,639	\$41,524,749	\$38,164,506	\$38,464,623

Geauga County, Ohio

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

	2023	2022	2021	2020
Revenues				
Property Taxes	\$33,259,437	\$34,942,030	\$35,642,075	\$34,463,732
Sales Tax	21,752,704	20,848,603	19,710,017	16,874,159
Permissive Motor Vehicle License Tax	2,045,045	1,214,238	1,969,917	1,807,230
Charges for Services	9,311,623	9,029,070	9,875,874	8,857,978
Licenses and Permits	375,054	316,797	566,043	342,494
Fines, Forfeitures and Settlements	418,423	381,378	272,289	213,165
Intergovernmental	31,026,834	30,398,232	27,313,695	30,663,138
Special Assessments	83,894	19,612	23,432	144,111
Investment Earnings/Interest	6,228,507	1,411,102	687,778	1,483,628
Rentals	49,316	125,141	100,342	211,707
Contributions/Donations	642,498	250,177	218,348	156,594
Lease Revenue	111,101	29,229	0	0
Other	5,496,046	4,191,384	6,661,777	6,238,647
<i>Total Revenues</i>	<u>110,800,482</u>	<u>103,156,993</u>	<u>103,041,587</u>	<u>101,456,583</u>
Expenditures				
General Government:				
Legislative and Executive	19,860,453	16,527,149	15,238,692	15,514,293
Judicial	7,287,093	6,700,580	6,512,708	6,167,143
Public Safety	18,826,120	16,458,707	16,312,879	15,765,347
Public Works	9,136,254	14,721,091	12,501,897	12,982,064
Health	7,920,843	7,951,151	7,376,948	7,482,005
Human Services	32,986,297	32,294,111	34,390,359	27,196,974
Economic Development and Assistance	2,781,390	0	0	63,722
Intergovernmental	0	0	0	176,069
Capital Outlay	10,969,093	9,239,138	20,669,160	4,672,500
Debt Service				
Principal Retirement	1,106,347	956,321	1,188,147	76,170
Interest	465,208	502,223	396,730	19,290
Issuance Costs	0	0	215,257	184,572
<i>Total Expenditures</i>	<u>111,339,098</u>	<u>105,350,471</u>	<u>114,802,777</u>	<u>90,300,149</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(538,616)</u>	<u>(2,193,478)</u>	<u>(11,761,190)</u>	<u>11,156,434</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Sales Tax Revenue Bonds Issued	0	0	14,000,000	0
Premium on Sales Tax Revenue Bonds	0	0	483,528	0
Inception of Lease	0	0	0	0
Inception of Subscription	672,728	0	0	0
General Obligation Bonds Issued	0	0	0	9,625,000
Premium on General Obligation Bonds	0	0	0	320,317
Transfers In	11,252,090	10,614,651	13,801,285	6,920,473
Transfers Out	(11,370,447)	(10,632,372)	(13,822,297)	(7,004,427)
<i>Total Other Financing Sources (Uses)</i>	<u>554,371</u>	<u>(17,721)</u>	<u>14,462,516</u>	<u>9,861,363</u>
Special Items				
Transfer of Geauga County Transit Operations	(216,676)	0	0	0
<i>Net Change in Fund Balances</i>	<u>(\$200,921)</u>	<u>(\$2,211,199)</u>	<u>\$2,701,326</u>	<u>\$21,017,797</u>
Debt Service as a Percentage of Noncapital Expenditures	1.54%	1.52%	1.67%	0.11%

2019	2018	2017	2016	2015	2014
\$33,103,433	\$33,056,488	\$32,561,098	\$31,176,551	\$26,519,018	\$26,066,927
15,835,082	15,379,875	14,951,407	14,516,159	14,052,049	14,189,574
1,673,291	540,316	287,554	610,681	717,532	600,082
10,376,717	9,550,275	9,667,375	9,535,827	9,485,138	8,663,787
382,385	529,603	472,008	500,105	362,256	295,920
252,596	402,316	357,335	348,407	467,443	450,322
27,068,851	29,167,734	25,890,174	26,223,011	27,798,157	29,010,995
152,354	159,805	160,897	183,763	342,062	340,680
2,323,966	1,137,062	709,516	455,005	458,814	385,041
272,082	296,374	276,366	237,847	253,183	223,260
350,640	384,454	307,019	423,949	443,479	272,882
0	0	0	0	0	0
2,976,227	3,326,212	2,684,394	2,621,579	2,161,208	2,010,985
94,767,624	93,930,514	88,325,143	86,832,884	83,060,339	82,510,455
13,714,094	13,557,377	13,529,982	13,171,563	12,234,111	11,878,254
6,101,339	5,961,832	6,043,038	5,522,243	5,408,992	4,986,444
16,445,811	15,568,080	15,356,711	14,144,732	13,618,369	13,297,503
8,775,371	7,780,776	6,986,012	7,796,457	6,785,694	6,141,683
7,070,841	6,465,925	6,427,091	6,610,396	5,619,531	6,453,502
31,262,252	31,374,047	32,039,004	31,259,564	32,848,388	32,424,319
15,249	0	0	0	300,022	0
0	0	0	0	0	0
2,518,055	4,585,577	4,342,074	4,704,067	6,011,599	7,954,087
141,240	141,116	140,653	145,516	383,739	314,356
22,621	27,802	42,474	69,655	51,287	80,588
0	0	0	0	0	0
86,066,873	85,462,532	84,907,039	83,424,193	83,261,732	83,530,736
8,700,751	8,467,982	3,418,104	3,408,691	(201,393)	(1,020,281)
3,549,890	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	45,043	0	7,245
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
11,409,289	3,215,314	4,784,338	5,270,073	6,936,141	6,418,485
(11,503,284)	(3,308,395)	(4,876,552)	(5,363,564)	(7,034,865)	(6,496,804)
3,455,895	(93,081)	(92,214)	(48,448)	(98,724)	(71,074)
0	0	0	0	0	0
\$12,156,646	\$8,374,901	\$3,325,890	\$3,360,243	(\$300,117)	(\$1,091,355)
0.20%	0.21%	0.22%	0.26%	0.55%	0.50%

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)
2023	\$3,111,740,970	\$392,330,300	\$10,011,632,200	\$139,455,810	\$158,472,511
2022	3,089,243,310	379,580,050	9,910,923,886	132,180,140	150,204,705
2021	3,068,377,270	363,742,440	9,806,056,314	126,292,610	143,514,330
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

- (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

Totals		Direct Tax Rate					Total Direct Tax Rate	Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)	Ratio	Real Property		Tangible Personal Property			
			Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU			
\$3,643,527,080	\$10,170,104,711	36%	\$9.514437	\$10.653782	\$12.150000	\$32.318219	\$9.737996	
3,601,003,500	10,061,128,590	36	9.955603	11.242912	12.650000	33.848515	11.445060	
3,558,412,320	9,949,570,644	36	11.973469	13.899745	15.500000	41.373214	12.295535	
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	12.141380	13.400000	37.344142	11.940360	

Geauga County, Ohio

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

	2023	2022	2021	2020
Unvoted Millage				
Operating	\$2.500000	\$2.500000	\$2.500000	\$2.500000
Voted Millage - by levy				
Park District (1)				
Residential/Agricultural Real	0.000000	0.000000	1.796692	2.055356
Commercial/Industrial and Public Utility Real	0.000000	0.000000	2.223369	2.308468
General Business and Public Utility Personal	0.000000	0.000000	2.600000	2.700000
Health District				
Residential/Agricultural Real	0.176698	0.176658	0.176640	0.194043
Commercial/Industrial and Public Utility Real	0.191251	0.193710	0.197835	0.197010
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
1986 Road Improvement - 5 years				
Residential/Agricultural Real	0.873720	0.873517	0.873427	0.959480
Commercial/Industrial and Public Utility Real	1.316547	1.333477	1.361872	1.356195
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
2011 Children's Services - 5 years				
Residential/Agricultural Real	0.618445	0.618303	0.618240	0.679150
Commercial/Industrial and Public Utility Real	0.669379	0.677987	0.692424	0.689537
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2004 Developmental Disabilities - 5 years				
Residential/Agricultural Real	2.734739	2.734112	2.733835	3.003181
Commercial/Industrial and Public Utility Real	3.155648	3.196228	3.264287	3.250678
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years				
Residential/Agricultural Real	0.220873	0.441645	0.441600	0.485107
Commercial/Industrial and Public Utility Real	0.239064	0.484277	0.494589	0.492527
General Business and Public Utility Personal	0.250000	0.500000	0.500000	0.500000
2009 Mental Health - 5 years				
Residential/Agricultural Real	0.618445	0.618303	0.618240	0.679150
Commercial/Industrial and Public Utility Real	0.669379	0.677987	0.692424	0.689537
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2010 Senior Citizens - 5 years				
Residential/Agricultural Real	0.883493	0.883290	0.883200	0.970215
Commercial/Industrial and Public Utility Real	0.956257	0.968554	0.989178	0.985054
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2015 Children's Services - 5 years				
Residential/Agricultural Real	0.000000	0.443910	0.443865	0.487596
Commercial/Industrial and Public Utility Real	0.000000	0.484277	0.494589	0.492527
General Business and Public Utility Personal	0.000000	0.500000	0.500000	0.500000
2015 Developmental Disabilities - 5 years				
Residential/Agricultural Real	0.888024	0.665865	0.887730	0.975192
Commercial/Industrial and Public Utility Real	0.956257	0.726415	0.989178	0.985054
General Business and Public Utility Personal	1.000000	0.750000	1.000000	1.000000
Total Voted Millage by type of Property				
Residential/Agricultural Real	7.014437	7.455603	9.473469	10.488470
Commercial/Industrial and Public Utility Real	8.153782	8.742912	11.399745	11.446587
General Business and Public Utility Personal	9.650000	10.150000	13.000000	13.100000
Total Millage by type of Property				
Residential/Agricultural Real	\$9.514437	\$9.955603	\$11.973469	\$12.988470
Commercial/Industrial and Public Utility Real	10.653782	11.242912	13.899745	13.946587
General Business and Public Utility Personal	12.150000	12.650000	15.500000	15.600000
Total Weighted Average Tax Rate	\$9.737996	\$11.445060	\$12.295535	\$13.196727

2019	2018	2017	2016	2015	2014
<u>\$2.500000</u>	<u>\$2.500000</u>	<u>\$2.500000</u>	<u>\$2.500000</u>	<u>\$2.500000</u>	<u>\$2.500000</u>
2.056942	2.056544	2.107640	2.106572	1.830387	2.118452
2.336546	2.343493	2.321300	2.314990	1.931981	2.298753
2.700000	2.700000	2.700000	2.700000	2.000000	2.700000
0.194192	0.194155	0.198979	0.198878	0.198787	0.200000
0.199407	0.200000	0.200000	0.200000	0.200000	0.200000
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
0.960220	0.960032	0.983885	0.983385	0.982935	0.988930
1.372690	1.376770	1.354027	1.347560	1.339377	1.330920
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.679674	0.679543	0.696427	0.696074	0.695755	0.700000
0.697924	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.005501	3.004920	3.079579	3.078022	3.076613	3.095380
3.290215	3.300000	3.300000	3.289997	3.270022	3.249374
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
0.485482	0.485388	0.497448	0.497196	0.496968	0.500000
0.498517	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.679674	0.679543	0.696427	0.696074	0.695755	0.700000
0.697924	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.970964	0.970776	0.994896	0.994392	0.993937	1.000000
0.997035	1.000000	1.000000	1.000000	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.487972	0.487878	0.500000	0.500000	0.000000	0.000000
0.498517	0.500000	0.500000	0.500000	0.000000	0.000000
0.500000	0.500000	0.500000	0.500000	0.000000	0.000000
0.975945	0.975756	1.000000	1.000000	0.000000	0.000000
0.997035	1.000000	1.000000	1.000000	0.000000	0.000000
1.000000	1.000000	1.000000	1.000000	0.000000	0.000000
10.496566	10.494535	10.755281	10.750593	8.971137	9.302762
11.585810	11.620263	11.575327	11.552547	9.641380	9.979047
13.100000	13.100000	13.100000	13.100000	10.900000	11.600000
\$12.996566	\$12.994535	\$13.255281	\$13.250593	\$11.471137	\$11.802762
14.085810	14.120263	14.075327	14.052547	12.141380	12.479047
15.600000	15.600000	15.600000	15.600000	13.400000	14.100000
\$13.212371	\$13.205560	\$13.427180	\$13.415180	\$11.601690	\$11.940360

(continued)

Geauga County, Ohio

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

	2023	2022	2021	2020
Overlapping Rates by Taxing District				
City				
Chardon City				
Residential/Agricultural Real	\$9.917700	\$9.917320	\$7.916150	\$8.505171
Commercial/Industrial and Public Utility Real	11.279440	11.302372	9.296205	9.117266
General Business and Public Utility Personal	14.000000	14.000000	12.000000	12.000000
Villages				
Aquila Village				
Residential/Agricultural Real	12.744510	11.092653	11.087268	11.826687
Commercial/Industrial and Public Utility Real	17.063660	15.299077	15.394478	15.427937
General Business and Public Utility Personal	17.300000	16.290000	16.290000	16.290000
Burton Village				
Residential/Agricultural Real	12.979575	12.979575	12.986283	11.136515
Commercial/Industrial and Public Utility Real	14.694513	14.660523	14.724808	11.724808
General Business and Public Utility Personal	15.000000	15.000000	15.000000	12.000000
Hunting Valley Village				
Residential/Agricultural Real	16.093288	16.097616	16.100000	16.100000
Commercial/Industrial and Public Utility Real	16.014328	15.957000	16.100000	16.100000
General Business and Public Utility Personal	16.100000	16.100000	16.100000	16.100000
Middlefield Village				
Residential/Agricultural Real	5.388421	5.642309	5.648777	5.899279
Commercial/Industrial and Public Utility Real	5.597159	6.256047	6.283978	6.287153
General Business and Public Utility Personal	6.000000	6.450000	6.450000	6.450000
South Russell Village				
Residential/Agricultural Real	8.261462	8.261221	8.256955	8.734775
Commercial/Industrial and Public Utility Real	9.296869	9.284776	9.275940	9.275940
General Business and Public Utility Personal	13.450000	13.450000	13.450000	13.450000
Townships				
Auburn Township				
Residential/Agricultural Real	11.933212	11.934354	11.930779	11.182748
Commercial/Industrial and Public Utility Real	13.001933	13.044658	13.076963	11.274508
General Business and Public Utility Personal	13.300000	13.300000	13.300000	11.500000
Bainbridge Township				
Residential/Agricultural Real	16.346733	16.348325	16.373683	17.250254
Commercial/Industrial and Public Utility Real	19.062810	18.865163	20.067658	20.114027
General Business and Public Utility Personal	27.600000	27.600000	27.600000	27.600000
Burton Township				
Residential/Agricultural Real	9.133726	9.134975	9.131749	9.783397
Commercial/Industrial and Public Utility Real	9.996193	9.949231	9.953409	9.952419
General Business and Public Utility Personal	10.350000	10.350000	10.350000	10.350000

2019	2018	2017	2016	2015	2014
\$8.501998	\$8.500906	\$8.569780	\$8.565900	\$8.550612	\$8.503876
9.510036	9.496456	9.357528	9.282340	9.246276	9.199644
12.000000	12.000000	12.000000	12.000000	12.000000	12.000000
13.574752	10.274547	5.193580	5.166416	5.119136	5.105476
17.567684	14.234980	9.263660	9.263660	9.263660	9.263660
18.050000	14.750000	9.500000	9.500000	9.500000	9.500000
11.136515	11.136515	11.170027	8.211301	8.211922	8.215734
11.724808	11.724808	11.702422	9.121658	9.121658	9.111888
12.000000	12.000000	12.000000	9.750000	9.750000	9.750000
8.100000	8.100000	8.100000	5.100000	5.100000	5.100000
8.100000	8.100000	8.100000	5.100000	5.100000	5.100000
8.100000	8.100000	8.100000	5.100000	5.100000	5.100000
5.907515	5.911261	5.118351	5.116906	3.622949	3.625015
6.261704	6.262730	5.194861	5.194722	4.248460	4.221937
6.450000	6.450000	5.220000	5.220000	5.220000	5.220000
8.733272	8.728773	7.425367	7.423436	7.419355	7.412374
9.227615	9.277877	8.103718	8.184958	8.184958	8.180120
13.450000	13.450000	11.950000	11.950000	11.950000	11.950000
11.179895	11.180604	11.440451	11.439949	11.439653	9.429204
11.254860	11.178082	11.704575	11.391625	11.390938	9.362499
11.500000	11.500000	11.500000	11.500000	11.500000	9.500000
17.753647	17.763614	18.278645	16.299699	16.331468	16.371172
20.346827	20.606239	20.653454	18.617291	18.602563	18.549094
27.600000	27.600000	27.600000	25.600000	25.600000	25.600000
9.790462	9.194056	9.930752	5.925414	5.927598	5.992107
10.008357	9.601938	10.393331	6.438076	6.327659	6.336687
10.350000	10.350000	11.250000	7.250000	7.250000	7.250000

(continued)

Geauga County, Ohio

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

	2023	2022	2021	2020
Townships (continued)				
Chardon Township				
Residential/Agricultural Real	\$7.802147	\$7.768450	\$7.418927	\$7.913025
Commercial/Industrial and Public Utility Real	8.337535	8.339119	8.040676	8.097178
General Business and Public Utility Personal	8.450000	8.450000	8.200000	8.200000
Chester Township				
Residential/Agricultural Real	15.673350	15.674903	15.163169	16.632697
Commercial/Industrial and Public Utility Real	17.693219	17.696904	17.181399	17.266719
General Business and Public Utility Personal	21.720000	21.720000	21.220000	21.720000
Claridon Township				
Residential/Agricultural Real	7.598896	7.602945	7.596074	8.088993
Commercial/Industrial and Public Utility Real	7.507307	7.604933	7.729194	7.772774
General Business and Public Utility Personal	9.690000	9.690000	9.690000	9.690000
Hambden Township				
Residential/Agricultural Real	10.830794	10.847192	10.344838	11.010438
Commercial/Industrial and Public Utility Real	11.726068	11.726827	11.227077	11.226620
General Business and Public Utility Personal	11.850000	11.850000	11.350000	11.350000
Huntsburg Township				
Residential/Agricultural Real	10.984012	7.995906	7.996826	8.510264
Commercial/Industrial and Public Utility Real	10.771222	7.890379	8.243101	8.235589
General Business and Public Utility Personal	12.000000	9.000000	9.000000	9.000000
Middlefield Township				
Residential/Agricultural Real	9.038538	9.035703	9.010887	9.519275
Commercial/Industrial and Public Utility Real	9.485997	9.535655	9.600000	9.593894
General Business and Public Utility Personal	9.600000	9.600000	9.600000	9.600000
Montville Township				
Residential/Agricultural Real	9.303631	9.311971	9.306786	8.376593
Commercial/Industrial and Public Utility Real	9.755949	9.755148	9.858487	8.356596
General Business and Public Utility Personal	11.400000	11.400000	11.400000	9.900000
Munson Township				
Residential/Agricultural Real	10.785530	10.784071	10.270944	10.921698
Commercial/Industrial and Public Utility Real	12.357245	12.359140	12.105569	12.117663
General Business and Public Utility Personal	14.200000	14.200000	13.900000	13.900000
Newbury Township				
Residential/Agricultural Real	13.388796	13.394048	7.296396	7.758325
Commercial/Industrial and Public Utility Real	13.771635	13.916729	7.815596	7.809493
General Business and Public Utility Personal	14.000000	14.000000	7.900000	7.900000
Parkman Township				
Residential/Agricultural Real	9.033815	9.045836	9.046663	9.650492
Commercial/Industrial and Public Utility Real	10.148251	10.170592	10.210374	10.447112
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000

2019	2018	2017	2016	2015	2014
\$7.913142	\$7.624573	\$7.876588	\$7.875530	\$7.125573	\$7.132100
8.095404	7.846396	7.739366	7.349483	6.598999	6.601560
8.200000	7.950000	7.950000	7.950000	7.200000	7.200000
13.880708	14.256050	14.571077	12.059137	12.044118	12.045577
14.467026	15.060553	15.067112	12.578841	12.601320	12.533538
18.970000	20.470000	20.470000	17.970000	17.970000	17.970000
9.853888	6.497983	7.507716	7.500038	7.478788	7.570351
10.027400	6.471320	7.306919	7.306937	7.306160	7.309555
11.450000	6.750000	9.150000	9.150000	9.150000	9.150000
9.296566	9.290362	9.700866	9.702184	9.694380	9.747942
9.764949	9.764505	8.857258	8.852808	8.835880	8.835880
10.350000	10.350000	10.350000	10.350000	10.350000	10.350000
8.512648	8.522983	8.510475	8.509485	8.501746	8.688250
8.223671	8.209200	7.813458	7.814951	7.813577	7.879609
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
9.521294	7.029201	6.166024	5.038641	5.039298	5.137441
9.600000	7.100000	6.255295	5.460890	5.458964	5.452810
9.600000	7.100000	6.620000	6.620000	6.620000	6.620000
8.376004	8.374154	7.708867	7.719657	7.715789	7.851422
8.355459	8.291002	8.009507	7.989873	7.408124	7.408124
9.900000	9.900000	10.400000	10.400000	10.400000	10.400000
10.925948	10.921801	11.322710	9.665668	9.668096	9.691107
11.994470	11.973314	12.204726	10.406768	10.482496	10.689552
13.900000	13.900000	13.900000	12.250000	12.250000	12.250000
7.764210	7.754196	7.850994	7.835789	7.822826	7.869148
7.813006	7.813299	7.765560	7.770143	7.705622	7.705998
7.900000	7.900000	7.900000	7.900000	7.900000	7.900000
9.648314	9.645358	9.516255	7.524374	7.523192	7.063476
10.509989	10.693116	10.463113	8.584454	8.593079	8.100656
10.800000	10.800000	10.800000	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

	2023	2022	2021	2020
Townships (continued)				
Russell Township				
Residential/Agricultural Real	\$18.548922	\$18.551195	\$18.685092	\$20.012172
Commercial/Industrial and Public Utility Real	21.566183	21.922603	21.925756	22.618623
General Business and Public Utility Personal	26.300000	26.300000	26.430000	26.460000
Thompson Township				
Residential/Agricultural Real	9.754219	9.555277	9.562623	10.183346
Commercial/Industrial and Public Utility Real	10.553604	10.780532	10.788826	10.784964
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	11.821722	11.841954	8.936859	9.382513
Commercial/Industrial and Public Utility Real	11.744662	11.748647	9.006032	9.051312
General Business and Public Utility Personal	15.400000	15.400000	12.500000	12.500000
Special Districts				
Geauga County Library District				
Residential/Agricultural Real	2.085726	1.918647	2.205090	2.438658
Commercial/Industrial and Public Utility Real	2.225146	2.069358	2.416090	2.466424
General Business and Public Utility Personal	2.320000	2.130000	2.440000	2.500000
Burton Public Library District				
Residential/Agricultural Real	1.518739	1.520148	1.519941	1.672075
Commercial/Industrial and Public Utility Real	1.683646	1.679227	1.694617	1.700000
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
West Geauga Recreation District				
Residential/Agricultural Real	0.088316	0.088311	0.088278	0.096520
Commercial/Industrial and Public Utility Real	0.118263	0.119120	0.118937	0.117835
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	3.403403	3.400771	3.396460	3.698284
Commercial/Industrial and Public Utility Real	3.493461	3.764926	3.798426	3.800000
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Geauga Park District (1)				
Residential/Agricultural Real	1.797289	1.266901	0.000000	0.000000
Commercial/Industrial and Public Utility Real	2.149372	1.595879	0.000000	0.000000
General Business and Public Utility Personal	2.600000	2.000000	0.000000	0.000000
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

2019	2018	2017	2016	2015	2014
\$20.667679	\$20.646459	\$20.633693	\$17.469985	\$17.458352	\$17.451353
23.137787	23.326895	23.339949	20.189949	20.189949	20.189949
27.100000	27.100000	27.100000	23.950000	23.950000	23.950000
10.184952	10.181542	9.996905	10.020228	10.009972	10.285194
10.815233	10.797531	10.182908	10.461204	10.355022	10.323303
12.500000	12.500000	12.500000	12.500000	12.500000	12.500000
9.395696	9.388216	9.187959	9.195043	8.059645	8.337569
8.961423	8.966792	8.286475	8.286475	7.246720	7.239502
12.500000	12.500000	12.500000	12.500000	11.000000	11.000000
2.440096	2.439718	1.993020	1.992104	1.991342	2.000000
2.493626	2.000000	2.000000	2.000000	2.000000	2.000000
2.500000	2.000000	2.000000	2.000000	2.000000	2.000000
1.674170	1.673843	1.656984	1.655386	1.652821	1.200000
1.698782	1.700000	1.697310	1.700000	1.700000	1.176218
1.700000	1.700000	1.700000	1.700000	1.700000	1.200000
0.096561	0.096526	0.099039	0.098858	0.098686	0.098639
0.117321	0.118973	0.118825	0.118824	0.119065	0.118338
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
3.703442	3.708048	3.713421	2.712603	2.724201	1.590254
3.800000	3.800000	3.800000	2.800000	2.800000	2.222418
3.800000	3.800000	3.800000	2.800000	2.800000	2.800000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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

	2023	2022	2021	2020
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	24.218576	24.580203	24.559286	24.895219
Commercial/Industrial and Public Utility Real	26.798959	27.184517	27.331095	27.400963
General Business and Public Utility Personal	55.590000	55.950000	55.930000	55.950000
Cardinal Local School District				
Residential/Agricultural Real	27.835873	27.909654	28.557694	31.048306
Commercial/Industrial and Public Utility Real	35.741398	37.915396	38.902684	39.364062
General Business and Public Utility Personal	59.491000	59.560000	60.210000	60.620000
Chardon Local School District				
Residential/Agricultural Real	37.464839	37.403533	37.382729	40.631139
Commercial/Industrial and Public Utility Real	49.263575	49.399464	49.505879	48.712749
General Business and Public Utility Personal	80.680000	80.680000	80.680000	80.680000
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	0.000000	0.000000	0.000000	29.409358
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	31.143026
General Business and Public Utility Personal	0.000000	0.000000	0.000000	59.230000
Kenston Local School District				
Residential/Agricultural Real	37.613248	38.066234	38.861104	42.615262
Commercial/Industrial and Public Utility Real	47.769751	47.817642	51.223183	51.882859
General Business and Public Utility Personal	89.010000	89.460000	90.220000	90.780000
West Geauga Local School District				
Residential/Agricultural Real	27.386993	27.432139	29.190024	31.006417
Commercial/Industrial and Public Utility Real	29.391651	29.571764	31.307172	31.904612
General Business and Public Utility Personal	49.680000	49.726000	51.490000	52.260000
Overlapping Districts				
Kirtland Public Library				
Residential/Agricultural Real	0.799435	0.797612	0.926393	0.927425
Commercial/Industrial and Public Utility Real	0.813551	0.841942	0.841158	0.839235
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2019	2018	2017	2016	2015	2014
\$0.000000	\$0.000000	\$0.000000	\$2.432377	\$2.423554	\$2.451821
0.000000	0.000000	0.000000	2.751389	2.718105	2.521019
0.000000	0.000000	0.000000	4.110000	4.110000	4.110000
24.909235	21.252095	21.024473	21.029561	21.004655	21.255556
27.341933	23.665125	22.462937	22.690665	22.391236	22.385354
55.950000	52.300000	52.300000	52.300000	52.300000	52.300000
31.059541	31.069544	25.367146	25.399657	24.711779	25.342490
39.268053	39.200220	33.352194	33.401981	32.511972	32.301933
60.620000	60.610000	55.060000	55.090000	54.370000	54.390000
40.631876	36.717483	38.167868	38.145606	38.117639	38.165655
50.756615	46.766302	45.884526	45.406402	45.318439	45.285240
80.680000	76.780000	76.780000	76.780000	76.780000	76.780000
0.000000	0.000000	0.000000	20.021980	20.000032	20.124350
0.000000	0.000000	0.000000	25.070136	23.917128	23.869311
0.000000	0.000000	0.000000	51.200000	51.200000	51.200000
43.831171	43.963992	44.660713	44.634301	44.856190	37.177968
45.557069	45.728224	45.467771	45.515708	45.395400	37.546846
73.630000	73.800000	74.140000	74.170000	74.440000	66.590000
42.232278	42.251518	43.624141	43.699455	39.542044	39.700274
51.953506	52.441459	53.082365	52.943110	48.694993	48.604715
90.330000	90.330000	90.590000	90.640000	86.430000	86.650000
31.083815	31.207486	34.684364	34.721441	34.740233	34.831738
31.894209	32.282731	35.274126	35.343794	35.437082	35.423363
52.330000	52.460000	55.480000	55.550000	55.600000	55.700000
0.922520	0.997158	0.996608	0.992462	1.000000	1.000000
0.958233	0.998513	0.981680	0.969225	0.980815	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

	2023	2022	2021	2020
Overlapping Districts (continued)				
Mentor Public Library				
Residential/Agricultural Real	\$1.473840	\$1.476746	\$1.756778	\$1.759270
Commercial/Industrial and Public Utility Real	1.869524	1.869280	2.000000	1.679372
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Lake County Financing District				
Residential/Agricultural Real	1.935284	1.942791	2.273012	2.277083
Commercial/Industrial and Public Utility Real	4.837613	4.779758	4.809864	4.834173
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.				
Residential/Agricultural Real	54.200126	54.657034	57.881441	59.394790
Commercial/Industrial and Public Utility Real	66.609096	67.367699	70.230873	69.688892
General Business and Public Utility Personal	123.570000	124.000000	124.100000	124.100000
Riverside L.S.D.				
Residential/Agricultural Real	30.020439	30.137333	34.150842	34.194536
Commercial/Industrial and Public Utility Real	33.479424	33.013930	33.774032	33.751442
General Business and Public Utility Personal	59.740000	59.750000	60.440000	60.420000
Kirtland L.S.D.				
Residential/Agricultural Real	36.791954	36.773903	40.424405	40.304138
Commercial/Industrial and Public Utility Real	37.017907	37.111680	38.706727	38.519263
General Business and Public Utility Personal	74.310000	74.330000	75.940000	75.800000
Madison L.S.D.				
Residential/Agricultural Real	28.246287	28.285349	31.967248	31.993873
Commercial/Industrial and Public Utility Real	33.252697	33.691240	33.856432	33.972731
General Business and Public Utility Personal	59.910000	59.930000	60.450000	60.470000
Mentor E.V.S.D.				
Residential/Agricultural Real	33.100355	33.182870	38.251218	38.287667
Commercial/Industrial and Public Utility Real	47.940741	47.891208	51.738331	45.247343
General Business and Public Utility Personal	80.330000	80.370000	81.340000	81.340000

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.

(1) Geauga County is no longer fiscal agent for the Geauga Park District.

Source: Geauga County Auditor

2019	2018	2017	2016	2015	2014
\$1.752682	\$1.934720	\$1.935270	\$1.936608	\$2.000000	\$2.000000
1.833506	1.961086	1.953732	1.969852	1.989426	1.990620
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.277720	2.459109	2.462294	2.460887	2.485353	2.482501
4.900000	4.881742	4.900000	4.882977	4.900000	4.900000
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
59.382479	61.573307	53.245970	53.312697	54.238980	54.448358
69.498342	70.284880	62.673792	62.945313	62.782115	61.837696
124.100000	124.100000	115.200000	115.300000	115.300000	115.600000
34.244125	36.604536	32.075521	29.338821	30.615944	30.634166
34.235693	35.536306	31.229786	28.086499	29.174734	29.290254
60.450000	60.880000	56.310000	53.780000	54.710000	54.740000
40.370249	43.239051	43.408527	43.069124	44.013424	44.288266
40.482851	42.669906	42.843513	42.046685	43.061628	43.727434
75.960000	77.400000	77.580000	77.320000	78.120000	78.440000
32.058799	34.435646	29.492232	29.338056	31.123008	31.292358
34.477688	39.709443	31.960773	31.831931	33.191089	33.204563
60.530000	61.190000	56.180000	56.070000	57.850000	58.050000
38.151225	41.565429	41.533453	36.703022	37.730373	37.794795
48.209245	51.443946	51.260691	46.724630	47.317156	47.550840
81.300000	82.050000	82.010000	77.160000	77.420000	77.490000

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
2023	\$34,895,219	\$34,128,614	98%	\$724,777	\$34,853,391
2022	36,077,319	35,468,695	98	837,459	36,306,154
2021	36,515,877	35,835,754	98	737,038	36,572,792
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

- (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
101%	\$2,436,335	7.0%
101	2,490,687	6.9
100	2,507,690	6.9
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

Geauga County, Ohio

Principal Real Property Taxpayers 2023 and 2014

2023		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
South Franklin Circle	\$14,504,710	0.41%
Marketplace Associates LLC (1)	12,611,770	0.36
High Street Capital Partners LLC	7,000,000	0.20
Sisters of Notre Dame of Cleveland Ohio	6,523,330	0.19
WalMart Real Estate	5,821,080	0.17
ICP Geauga Lake LLC	4,818,890	0.14
Great Lakes Cheese Co., Incorporated	4,585,990	0.13
Agnl Pantry LLC	4,519,710	0.13
Johnsonite, Incorporated	3,844,510	0.11
Fairmount Property Holdings LLC	3,793,160	0.10
Totals	\$68,023,150	1.94%
Total Real Property Assessed Valuation	\$3,504,071,270	
2014		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping Center II LLC (1)	\$12,732,600	0.44%
South Franklin Circle	12,421,400	0.43
WalMart Real Estate	5,750,720	0.20
Great Lakes Cheese Co. Incorporated	5,105,070	0.17
Johnsonite Incorporated	4,246,140	0.15
HD Development of Maryland Incorporated	4,155,040	0.14
KraftMaid Cabinetry, Incorporated	4,137,570	0.14
Geauga Lake LLC	4,009,750	0.13
Petronzio Management Co. LLC	3,533,220	0.12
R.W. Sidley Inc.	3,125,140	0.11
Totals	\$59,216,650	2.03%
Total Real Property Assessed Valuation	\$2,922,062,430	

(1) During 2018, the Bainbridge Shopping Center II LLC was sold and renamed to Marketplace Associates LLC.

Source: Geauga County Auditor

Geauga County, Ohio

*Principal Public Utility Property Taxpayers
2023 and 2014*

<u>Taxpayer</u>	2023	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$83,059,490	59.56%
American Transmission Systems	41,586,540	29.82
East Ohio Gas	9,623,660	6.90
Ohio Edison Co. / First Energy	2,474,420	1.77
Northeast Ohio Natural	1,472,540	1.06
Columbia Gas Transmission Corporation	551,480	0.40
Totals	<u>\$138,768,130</u>	<u>99.51%</u>
Total Public Utility Assessed Valuation	<u>\$139,455,810</u>	
<u>Taxpayer</u>	2014	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$65,630,320	80.48%
American Transmission Systems	7,303,590	8.96
East Ohio Gas	5,181,710	6.35
Totals	<u>\$78,115,620</u>	<u>95.79%</u>
Total Public Utility Assessed Valuation	<u>\$81,550,480</u>	

Source: Geauga County Auditor

Geauga County, Ohio

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

Year	Population (1)	Estimated True Values of Taxable Property	Gross Bonded Debt (2)	Ratio of Bonded Debt to Estimated True Values	Bonded Debt Per Capita
2023	95,407	\$10,170,104,711	\$8,707,068	0.0856%	\$91.26
2022	95,469	10,061,128,590	9,133,151	0.0908	95.67
2021	95,565	9,949,570,644	9,539,234	0.0959	99.82
2020	95,397	9,083,389,662	9,945,317	0.1095	104.25
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

(1) US Census Bureau - Geauga County QuickFacts -
2020 Population Revised to match Census Results

(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.

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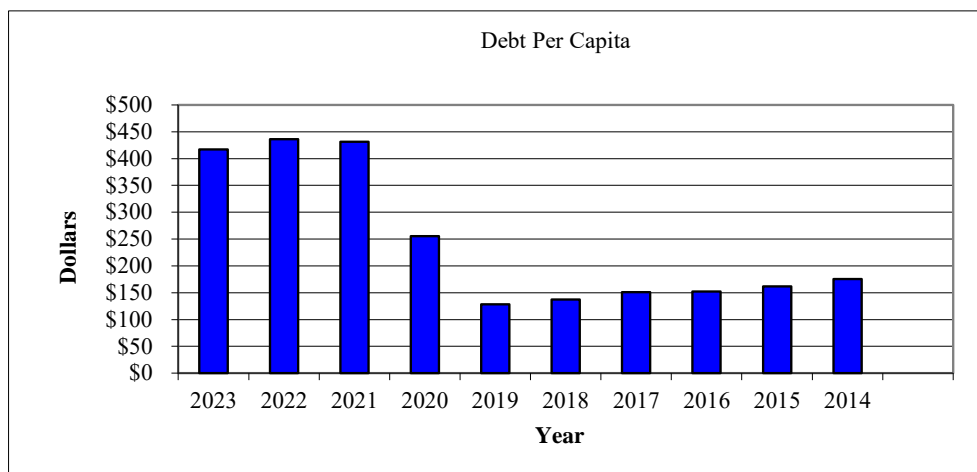
Geauga County, Ohio

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

Year	Governmental Activities					
	General Obligation Bonds	Sales Tax Revenue Bonds	Special Assessment Bonds	OPWC Loans	Local Government Innovation Loan	Financed Purchases
2023	\$8,707,068	\$12,660,916	\$260,278	\$114,569	\$0	\$0
2022	9,133,151	13,250,502	285,313	123,382	0	0
2021	9,539,234	13,815,088	309,491	0	0	2,143
2020	9,945,317	0	332,855	0	116,203	10,723
2019	0	0	355,445	0	161,203	19,303
2018	65,000	0	377,300	0	206,203	28,688
2017	130,000	0	398,456	0	251,203	38,648
2016	195,000	0	418,949	0	296,203	48,808
2015	260,000	0	438,811	0	341,203	19,419
2014	325,000	0	683,074	0	397,453	37,645

(1) Personal Income and Population can be found on S42

Business-Type Activities					
OWDA Loans	Revenue Bonds	OPWC Loans	Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
\$14,795,577	\$1,550,100	\$1,693,857	\$39,782,365	0.48%	\$417
15,453,141	1,582,900	1,802,604	41,630,993	0.56	436
12,351,022	3,284,900	1,911,350	41,213,228	0.60	431
9,316,255	3,359,200	1,285,754	24,366,307	0.37	255
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



Geauga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt December 31, 2023

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
The County			
General Obligation Bonds	\$8,707,068	100.00 %	\$8,707,068
Sales Tax Revenue Bonds	12,660,916	100.00	12,660,916
Special Assessment Bonds	260,278	100.00	260,278
OPWC Loan	114,569	100.00	114,569
<i>Total County</i>	<i>21,742,831</i>		<i>21,742,831</i>
Overlapping			
All Cities wholly within County	3,252,000	100.00	3,252,000
All School Districts (S.D.) wholly within County	48,250,835	100.00	48,250,835
Geauga County Public Library	21,045,000	100.00	21,045,000
Chardon Local S.D.	2,685,000	99.81	2,679,899
Cardinal Local S.D.	340,000	98.50	334,900
Chagrin Falls Exempted Village Local S.D.	29,960,000	41.68	12,487,328
Kirtland Local S.D.	8,307,374	0.90	74,766
Riverside Local S.D.	36,501,313	0.47	171,556
Madison Local S.D.	20,071,853	0.43	86,309
Auburn Career Center JVSD	2,645,000	47.91	1,267,220
<i>Total Overlapping</i>	<i>173,058,375</i>		<i>89,649,813</i>
Total Applicable to Geauga County	<u>\$194,801,206</u>		<u>\$111,392,644</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 2022 tax year, 2023 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	
2023	\$8,442,339	\$6,205,602	\$2,236,737	\$1,234,948	\$278,385	\$1,513,333	1.48
2022	9,716,205	8,542,058	1,174,147	1,115,952	257,199	1,373,151	0.86
2021	8,174,249	5,171,022	3,003,227	1,084,202	271,216	1,355,418	2.22
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

(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

*Pledged Revenue Coverage
Sales Tax Revenue Bonds
Last Three Years (1)*

Year	Sales Taxes	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2023	\$21,752,704	\$565,000	\$291,000	\$856,000	25.41%
2022	20,848,603	540,000	318,000	858,000	24.30
2021	19,710,017	650,000	206,406	856,406	23.01

(1) The County issued the sales tax bonds in April 2021.

Source: Geauga County Auditor

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Geauga County, Ohio

Computation of Legal Debt Margin Last Ten Years

	2023		2022	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,643,527,080	\$3,643,527,080	\$3,601,003,500	\$3,601,003,500
Debt Limitation	\$89,588,177	\$36,435,271	\$88,525,088	\$36,010,035
Total Outstanding Debt:				
Bonds:				
General Obligation	8,435,000	8,435,000	8,845,000	8,845,000
Special Assessments	260,278	260,278	285,313	285,313
Revenue	13,795,100	13,795,100	14,392,900	14,392,900
OWDA Loans	14,795,577	14,795,577	15,453,141	15,453,141
OPWC Loans	1,808,426	1,808,426	1,925,986	1,925,986
Notes	0	0	0	0
Total	39,094,381	39,094,381	40,902,340	40,902,340
Exemptions:				
Self-supporting Debt	14,795,577	14,795,577	15,453,141	15,453,141
Revenue	13,795,100	13,795,100	14,392,900	14,392,900
Special Assessments	260,278	260,278	285,313	285,313
OPWC Loans	1,808,426	1,808,426	1,925,986	1,925,986
Debt Service Fund Balance	2,859,724	2,859,724	3,775,145	3,775,145
Total	33,519,105	33,519,105	35,832,485	35,832,485
Net Debt	5,575,276	5,575,276	5,069,855	5,069,855
Total Legal Debt Margin	\$84,012,901	\$30,859,995	\$83,455,233	\$30,940,180
Legal Debt Margin as a Percentage of the Debt Limit	93.78%		94.27%	
(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		83,588,177		82,525,088
		\$89,588,177		\$88,525,088
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2021		2020		2019	
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>\$3,558,412,320</u>	<u>\$3,558,412,320</u>	<u>\$3,257,209,910</u>	<u>\$3,257,209,910</u>	<u>\$3,217,988,640</u>	<u>\$3,217,988,640</u>
\$87,460,308	\$35,584,123	\$79,930,248	\$32,572,099	\$78,949,716	\$32,179,886
9,235,000	9,235,000	9,625,000	9,625,000	0	0
309,491	309,491	332,855	332,855	355,445	355,445
16,634,900	16,634,900	3,359,200	3,359,200	3,431,700	3,431,700
12,351,022	12,351,022	9,316,255	9,316,255	7,540,877	7,540,877
1,716,350	1,716,350	1,285,754	1,285,754	508,159	508,159
0	0	0	0	0	0
<u>40,246,763</u>	<u>40,246,763</u>	<u>23,919,064</u>	<u>23,919,064</u>	<u>11,836,181</u>	<u>11,836,181</u>
12,351,022	12,351,022	9,316,255	9,316,255	7,540,877	7,540,877
16,634,900	16,634,900	3,359,200	3,359,200		
309,491	309,491	332,855	332,855	355,445	355,445
1,716,350	1,716,350	1,285,754	1,285,754	508,159	508,159
3,672,660	3,672,660	1,522,007	1,522,007	1,284,305	1,284,305
<u>34,684,423</u>	<u>34,684,423</u>	<u>15,816,071</u>	<u>15,816,071</u>	<u>9,688,786</u>	<u>9,688,786</u>
<u>5,562,340</u>	<u>5,562,340</u>	<u>8,102,993</u>	<u>8,102,993</u>	<u>2,147,395</u>	<u>2,147,395</u>
<u>\$81,897,968</u>	<u>\$30,021,783</u>	<u>\$71,827,255</u>	<u>\$24,469,106</u>	<u>\$76,802,321</u>	<u>\$30,032,491</u>
<u>93.64%</u>		<u>89.86%</u>		<u>97.28%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	81,460,308		73,930,248		72,949,716
	<u>\$87,460,308</u>		<u>\$79,930,248</u>		<u>\$78,949,716</u>

(continued)

Geauga County, Ohio

Computation of Legal Debt Margin (continued) Last Ten Years

	2018		2017	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,181,006,840	\$3,181,006,840	\$3,094,177,630	\$3,094,177,630
Debt Limitation	\$78,025,171	\$31,810,068	\$75,854,441	\$30,941,776
Total Outstanding Debt:				
Bonds:				
General Obligation	65,000	65,000	130,000	130,000
Special Assessments	377,300	377,300	398,456	398,456
Revenue	3,503,500	3,503,500	3,569,500	3,569,500
OWDA Loans	8,134,554	8,134,554	9,132,656	9,132,656
OPWC Loans	577,880	577,880	647,599	647,599
Notes	0	0	0	0
Total	12,658,234	12,658,234	13,878,211	13,878,211
Exemptions:				
Self-supporting Debt	8,134,554	8,134,554	9,132,656	9,132,656
Special Assessments	377,300	377,300	398,456	398,456
OPWC Loans	577,880	577,880	647,599	647,599
Debt Service Fund Balance	1,173,792	1,173,792	1,057,600	1,057,600
Total	10,263,526	10,263,526	11,236,311	11,236,311
Net Debt	2,394,708	2,394,708	2,641,900	2,641,900
Total Legal Debt Margin	\$75,630,463	\$29,415,360	\$73,212,541	\$28,299,876
Legal Debt Margin as a Percentage of the Debt Limit	96.93%		96.52%	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		72,025,171		69,854,441
		\$78,025,171		\$75,854,441
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2016		2015		2014	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$3,069,479,330</u>	<u>\$3,069,479,330</u>	<u>\$3,046,411,200</u>	<u>\$3,046,411,200</u>	<u>\$3,003,612,910</u>	<u>\$3,003,612,910</u>
\$75,236,983	\$30,694,793	\$74,660,280	\$30,464,112	\$73,590,323	\$30,036,129
195,000	195,000	260,000	260,000	325,000	325,000
418,949	418,949	438,811	438,811	683,074	683,074
3,632,900	3,632,900	4,245,500	4,245,500	4,104,301	4,104,301
8,985,990	8,985,990	9,108,661	9,108,661	10,152,811	10,152,811
717,317	717,317	787,036	787,036	856,755	856,755
<u>2,000,000</u>	<u>2,000,000</u>	<u>3,300,000</u>	<u>3,300,000</u>	<u>3,000,000</u>	<u>3,000,000</u>
<u>15,950,156</u>	<u>15,950,156</u>	<u>18,140,008</u>	<u>18,140,008</u>	<u>19,121,941</u>	<u>19,121,941</u>
8,985,990	8,985,990	9,108,661	9,108,661	10,152,811	10,152,811
418,949	418,949	438,811	438,811	683,074	683,074
717,317	717,317	787,036	787,036	856,755	856,755
<u>2,958,689</u>	<u>2,958,689</u>	<u>2,737,318</u>	<u>2,737,318</u>	<u>1,670,667</u>	<u>1,670,667</u>
<u>13,080,945</u>	<u>13,080,945</u>	<u>13,071,826</u>	<u>13,071,826</u>	<u>13,363,307</u>	<u>13,363,307</u>
<u>2,869,211</u>	<u>2,869,211</u>	<u>5,068,182</u>	<u>5,068,182</u>	<u>5,758,634</u>	<u>5,758,634</u>
<u>\$72,367,772</u>	<u>\$27,825,582</u>	<u>\$69,592,098</u>	<u>\$25,395,930</u>	<u>\$67,831,689</u>	<u>\$24,277,495</u>
<u>96.19%</u>		<u>93.21%</u>		<u>92.17%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>69,236,983</u>		<u>68,660,280</u>		<u>67,590,323</u>
	<u>\$75,236,983</u>		<u>\$74,660,280</u>		<u>\$73,590,323</u>

Geauga County, Ohio

Demographic Statistics Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita</u>	<u>Total Public School Enrollment</u>
2023	95,407	\$8,260,270,000	\$86,579	9,213
2022	95,469	7,482,213,000	78,373	9,439
2021	95,565	6,898,095,000	72,182	9,520
2020	95,397	6,644,886,000	69,655	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

(1) US Census Bureau - Geauga County QuickFacts -
2020 Population Revised to match Census Results

(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
233.8	3.1	3.5	3.6
233.9	4.0	4.0	3.6
234.2	4.1	5.1	5.3
233.8	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

Geauga County, Ohio

Ten Largest Employers 2023 and 2014

2023				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,425	2.92%
University Hospital Health Systems	Hospital/Health Care	1930	1,141	2.34
WalMart	(a) Retailer	1962*	816	1.67
Geauga County	Government	1806	668	1.37
Great Lakes Cheese Co., Incorporated	Cheese Packager	1958	703	1.43
The HC Companies (Dillen Products/Myers)	Manufacturer	2008	594	1.22
Chardon Local School District	(b) School District	---	569	1.17
Kenston Local School District	School District	---	564	1.16
Giant Eagle	(a) Retailer	1931*	554	1.14
West Geauga Local School District	(b) School District	---	437	0.90
Total			7,471	15.32%
Total County Civilian Workforce			48,777	

2014				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,263	2.56%
Geauga County	Government	1806	961	1.95
University Hospital Health Systems	Hospital/Health Care	1930	954	1.93
WalMart	(a) Retailer	1962*	720	1.46
Great Lakes Cheese Co., Incorporated	Cheese Packager	1958	580	1.17
Dillen Products	Manufacturer	1985	551	1.11
Kenston Local School District	School District	---	544	1.10
Giant Eagle	(a) Retailer	1931*	457	0.93
Chardon Local School District	School District	---	452	0.91
West Geauga Local School District	School District	---	317	0.64
Total			6,799	13.76%
Total County Civilian Workforce			49,400	

(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

Tax Year	New Construction (1)			Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
2023	\$34,787,290	\$21,304,760	\$56,092,050	\$3,125,000,000
2022	21,328,760	7,470,380	28,799,140	3,121,932,000
2021	21,328,760	7,470,380	28,799,140	3,199,802,000
2020	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

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

(2) 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 (2)
\$4,068,510,320	\$456,108,030	\$333,202,030
3,089,243,810	378,754,710	289,694,070
3,089,243,810	378,754,710	289,694,070
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

Geauga County, Ohio

County Government Employees Last Ten Years

	2023	2022	2021	2020
Government Activities				
Legislative and Executive				
General	106	104	115	96
Real Estate Assessment	14	15	14	12
Delinquent Tax Collector	8	3	4	4
Community Development Admin.	3	3	3	1
Judicial				
General	62	71	63	62
Law Library	1	1	1	1
Common Pleas Mediation	3	1	2	2
Certificate of Title	8	7	7	6
CASA	3	2	4	4
Intensive Supervision	1	2	2	2
Care and Custody	2	2	3	2
Court Technology	3	3	2	2
Pre-sentence Investigation Reporting	1	1	1	0
Public Safety				
General	144	137	130	139
911 Program	8	7	8	8
800 System Communication	3	3	3	3
Victim Witness	1	1	1	1
D.A.R.E.	0	0	0	0
Miscellaneous	0	4	8	7
Public Works				
General	2	3	3	2
Motor Vehicle and Gas Tax	44	42	51	59
Human Services				
General	9	10	10	9
Developmental Disabilities	60	58	56	67
Child Support Enforcement	9	10	10	10
Transportation Administration	0	26	26	26
Aging	36	36	36	35
County Home	0	0	0	0
Public Assistance	72	71	68	74
Health Services				
Mental Health	4	3	4	5
Dog and Kennel	5	5	5	6
Business-Type Activities				
Water Resources	33	37	33	36
Water District	4	3	3	3
Storm Water	1	1	1	1
Agencies	18	41	39	105
TOTAL	668	713	716	790

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

2019	2018	2017	2016	2015	2014
100	99	86	96	101	107
13	18	16	15	17	21
7	7	8	8	10	11
3	2	4	4	4	4
59	60	64	68	69	70
1	1	1	1	1	1
3	0	0	2	4	3
7	8	9	9	8	9
3	4	5	4	4	5
2	1	1	1	2	2
6	2	3	2	3	1
2	2	2	2	2	2
1	1	1	1	1	1
139	141	147	136	136	170
8	7	7	8	8	11
3	3	3	3	3	2
1	1	1	1	1	1
0	0	0	0	2	2
6	6	5	6	7	10
3	0	0	0	0	3
59	56	55	49	49	53
10	10	10	9	6	9
74	103	111	119	130	140
11	10	11	12	13	14
26	27	29	29	25	28
39	37	36	35	33	34
0	0	14	16	13	15
70	69	74	72	65	67
5	5	5	5	5	5
6	5	5	4	4	4
36	32	34	34	36	38
3	3	3	3	1	3
1	1	1	1	1	1
102	97	99	107	111	114
809	818	850	862	875	961

Geauga County, Ohio

Capital Asset Statistics by Function/Program Last Ten Years

	2023	2022	2021	2020
Government Activities				
General Government				
Legislative and Executive				
Auditor's Vehicles	4	2	2	2
Commissioner's Vehicles	1	1	1	1
Prosecutor's Vehicles	2	2	1	1
Maintenance Vehicles	14	12	12	12
Commissioner Owned Buildings	44	44	43	43
Square footage of County Administration Buildings	223,848	223,848	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	3	6	6	6
Coroner's Vehicles	2	2	1	1
Sheriff's Vehicles	76	71	76	79
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
Square footage of Youth Center	4,646	4,646	4,646	4,646
Public Works				
Number of Bridges	186	185	187	187
Lane Miles of Bridges	235.7	235.7	235.7	235.7
Engineer's Vehicles	92	93	77	77
Square footage of County Engineer's facilities	68,616	68,616	68,616	68,616
Human Services				
Veterans Service's Vehicles	2	1	1	1
Developmental Disabilities Vehicles	8	8	9	9
Square footage of GCBDD Facilities	117,499	117,499	117,499	117,499
Children's Services Levy Vehicles	2	2	2	2
Child Support Enforcement Vehicles	2	2	2	2
Transportation Administration Vehicles	0	18	17	23
Square footage of Transportation Facility	18,630	18,630	18,630	18,630
Aging Department Vehicles	17	16	16	19
Square footage of Senior Center	0	0	0	0
County Home Vehicles	0	0	0	0
Square footage of County Home	16,770	16,770	16,770	16,770
Public Assistance Vehicles	10	9	12	12
Square footage of JFS Administration Building	0	0	0	0
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	0	0	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

2019	2018	2017	2016	2015	2014
2	2	2	2	2	2
1	1	1	1	1	1
1	2	2	1	1	0
12	10	10	9	8	7
43	45	45	45	45	45
108,848	108,848	108,848	108,848	108,848	108,848
0	0	0	1	1	1
0	0	0	0	1	1
19,835	19,835	19,835	19,835	19,835	19,835
4	5	4	4	4	4
1	1	1	1	1	1
82	84	78	80	78	79
87,237	87,237	87,237	87,237	87,237	87,237
13,030	13,030	13,030	13,030	13,030	13,030
4,646	4,646	4,646	4,646	4,646	4,646
187	187	187	187	187	187
235.7	235.7	235.7	235.7	235.7	235.6
57	57	56	54	49	49
68,616	68,616	68,616	68,616	64,616	64,616
1	1	1	1	1	1
9	9	12	13	27	25
119,991	119,991	119,991	119,991	119,991	119,991
2	3	3	3	4	3
2	2	2	2	2	2
21	19	19	19	20	24
18,630	18,630	18,630	18,630	18,630	18,630
14	16	12	11	10	12
0	26,358	26,358	26,358	26,358	26,358
0	0	1	1	0	0
16,770	16,770	16,770	16,770	16,770	16,770
10	8	7	6	6	8
18,486	18,486	18,486	18,486	18,486	18,486
2	2	2	2	1	3
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	9,654	9,654
8,972	8,972	8,972	8,972	8,972	8,972

(continued)

Geauga County, Ohio

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

	2023	2022	2021	2020
<i>Business-Type Activities</i>				
Water Resources Vehicles	34	28	32	36
Water Resources Owned Buildings	0	0	0	0
Number of Wastewater Facilities Maintained	61	61	63	63
Square footage of Water Resource Garage	20,170	20,170	20,170	20,170
Square footage of Infirmery Laboratory Facility	4,374	4,374	4,374	4,374
Water District Vehicles	6	7	7	3
Number of Water Facilities Maintained	7	7	6	6
<i>Agencies</i>				
Emergency Management Vehicles	3	3	3	3

Source: Geauga County Capital Asset Records

2019	2018	2017	2016	2015	2014
39	40	39	37	37	38
0	0	0	1	1	1
57	64	63	63	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
3	3	1	4	4	4
6	6	6	6	6	6
2	2	2	3	2	2

Geauga County, Ohio

Operating Indicators by Function/Program Last Ten Years

	2023	2022	2021	2020
Government Activities				
Legislative and Executive				
Auditor				
Parcels Transferred	3,587	3,587	3,940	3,567
Accounting Warrants (checks) Issued (#)	21,955	21,938	21,163	21,993
Accounting Warrants (checks) Issued (\$)	\$282,428,209	\$278,645,547	\$290,649,730	\$263,113,555
Board of Elections				
Registered Voters	67,721	67,921	67,401	67,972
Voter Turnout in November	41,086	43,189	20,699	56,600
Percentage of Voter Turnout	60.67 %	63.59 %	30.71 %	83.27 %
Recorder				
Deeds Filed	3,938	4,214	3,328	4,004
Mortgages Filed	2,696	3,892	5,742	5,349
Judicial				
Common Pleas Court Cases				
Civil	507	420	473	496
Criminal	202	286	225	204
Domestic	135	170	298	273
Felony Indictments	202	286	225	198
Judgment Liens	2,328	2,250	2,993	434
Public Safety - Sheriff's Department Activity				
Phone Calls Received by Communications Center	98,343	87,139	89,155	97,803
Traffic Citations Issued	1,197	1,378	1,917	1,292
Operating a Motor Vehicle while				
Intoxicated (OMVI) Arrests	47	58	178	123
Criminal Cases Processed	1,238	1,296	1,269	1,058
Domestic Violence Arrests	94	105	75	58
Drug Offenses	91	164	172	156
Juvenile Offenses	52	99	161	75
Assaults	61	50	42	66
Vehicular Homicide	0	0	0	0
Total Beds in the Safety Center	182	182	182	182
Inmates Received and Processed	1,616	1,437	1,852	2,086
Total Meals Served	126,413	92,389	85,474	110,694
Health Services - Dog and Kennel				
Dogs Licensed	9,696	9,750	9,820	10,387
Number of Penalties Assessed	693	1,044	104	583
Replacement Tags Issued	19	19	37	26
Kennels	44	27	24	19
Number of Kennel Penalties Assessed	1	2	0	0
Business-Type Activities				
Water Resources				
Sewer Customer Accounts	6,423	6,329	6,509	7,143
Gallons of Wastewater Treated	855,000,000	801,000,000	709,000,000	640,080,000
Miles of Sewer Lines Maintained	136	136	134	134
Facilities Maintained	61	61	63	63
Water District				
Water Customer Accounts	947	967	918	885
Miles of Water Lines Maintained	35	35	34	34
Facilities Maintained	7	7	6	6

Sources: Various Geauga County Departments

2019	2018	2017	2016	2015	2014
3,387	3,507	3,456	3,587	3,395	3,262
23,862	24,175	33,635	22,788	24,978	25,223
\$246,268,139	\$241,309,335	\$227,235,866	\$231,922,055	\$230,905,043	\$224,964,199
64,410	66,740	65,493	64,950	61,891	64,248
22,231	43,325	26,082	51,580	32,110	31,737
34.51 %	64.92 %	39.82 %	79.41 %	51.88 %	49.40 %
3,852	3,941	3,979	3,891	3,915	2,824
3,948	3,597	4,090	4,460	4,136	4,603
729	701	722	744	702	716
222	197	223	207	240	230
315	302	290	286	324	329
207	188	217	217	226	230
1,826	1,930	2,951	1,906	1,919	2,212
97,634	103,876	106,113	100,571	94,808	81,834
1,485	1,364	1,774	1,855	1,401	1,552
149	138	156	147	154	157
1,435	1,558	1,669	1,568	1,617	2,123
69	70	87	71	60	89
163	119	196	167	198	285
118	140	145	166	200	157
45	26	54	51	61	53
0	0	0	0	0	0
182	182	182	182	182	182
2,457	2,365	2,475	2,899	2,932	2,349
148,342	156,934	142,463	153,253	147,570	141,598
11,225	11,773	11,803	11,946	11,731	12,157
821	744	658	708	454	658
31	42	32	34	26	26
22	22	26	27	27	30
2	0	0	2	1	7
7,769	7,767	7,738	7,671	7,632	7,797
616,000,000	722,355,000	773,600,000	716,000,000	804,000,000	740,000,000
134	135	138	135	133	133
57	64	63	63	62	62
864	861	890	858	788	752
34	33	33	30	30	30
6	6	6	6	6	6

Geauga County, Ohio

Miscellaneous Statistics

December 31, 2023

Date of Incorporation	1806
29th Most Populated County in the State (88 Counties in Ohio)	95,407 Estimated
County Seat	Chardon, Ohio
Area - Square Miles	408
Number of Political Subdivisions Located in the County	
Villages	5
Townships	16
City	1
School Districts	5
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	
3 Newspapers - Geauga County Maple Leaf	
Gauga Times Courier	
Chagrin Valley Times	
Airport	
Geauga County Airport - Recreational Airport	

(continued)

Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

Geauga County, Ohio

Miscellaneous Statistics (continued)
December 31, 2023

<u>Geauga County's Agriculture</u>		
Number of Farms	1,133	
Average Size of Farm	59	Acres
Land in Farms	66,881	Acres
<u>Livestock Numbers on Farms</u>		
Dairy Cattle and Calves	6,722	Head
Horses and Ponies	3,498	Head
Hogs and Pigs	444	Head
<u>Crops Raised</u>		
Corn for Grain	2,855	Acres
All Hay	13,065	Acres
Wheat for Grain	431	Acres
Soybean	5,150	Acres
<u>Agricultural Products Produced/Sold</u>		
Dairy Products	\$8,815,000	
Cattle	\$1,866,000	
Hogs and Pigs	\$159,000	
Hay	3,673,000	Ton
Vegetables, melons and potatoes	2,289,000	Bushels
Grains, oilseeds and dry beans	5,331,000	Bushels
Maple Syrup Production	35,230	Gallons
Maple Syrup Sales	\$1,144,000	
Nursery/Greenhouse	\$5,989,000	
Fruits and Vegetables	\$1,953,000	
<u>Number of Farms</u>		
2022	1133	
2017	1049	
2012	959	
2007	888	
2002	975	

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 2022 Census

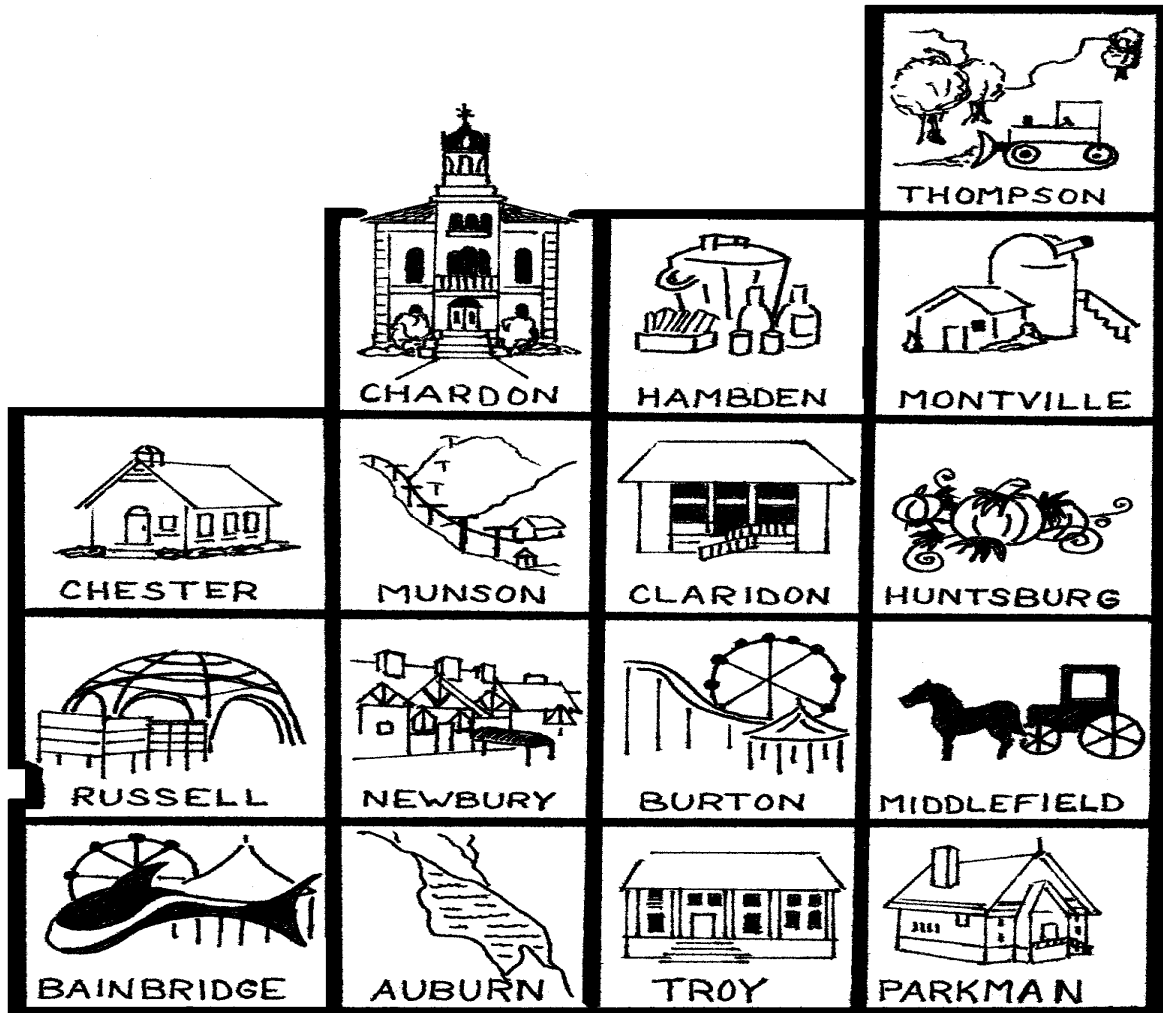
Geauga County, Ohio

Townships, Villages, and City within the County

	Date Established	Population		Date Established	Population
Thompson Township	1817	2,144	Middlefield Township	1817	4,525
Chardon Township	1816	4,494	Middlefield Village	1901	2,748
Chardon City	1851	5,242	Bainbridge Township	1817	12,893
Hambden Township	1811	4,676	Auburn Township	1827	6,574
Montville Township	1822	1,938	Troy Township	1820	2,778
Chester Township	1816	9,957	Parkman Township	1817	4,446
Munson Township	1821	7,087	Hunting Valley Village*	1924	136
Claridon Township	1817	2,798	Aquilla Village	1880	305
Huntsburg Township	1821	3,657			
Russell Township	1827	5,404	County Total		<u>95,397</u>
South Russell Village	1923	3,972			
Newbury Township	1817	5,244			
Burton Township	1806	2,972			
Burton Village	1895	1,407			

Sources: Geauga County Archives
 Geauga County Planning Commission
 2020 U.S. Census

*Population of residents in Geauga County only



R. Korman

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

