



OHIO AUDITOR OF STATE  
**KEITH FABER**





**GEOUGA COUNTY  
DECEMBER 31, 2022**

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GEAUGA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass-Through Grantor Program Title	Federal AL Number	Grant Number	Pass Through Grant Number	Passed Through to Subrecipients	Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
<i>Passed through Ohio Department of Job &amp; Family Services:</i>					
<b>SNAP Cluster:</b>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Appointment - Food Assistance Employment and Training Participation 100%	10.561	JFSCF122	N/A	\$0	\$2,695
State Administrative Matching Grants for the Supplemental Nutrition Assistance Appointment - Food Assistance Employment and Training Participation 100%	10.561	JFSCF123	N/A	0	4,389
State Administrative Matching Grants for the Supplemental Nutrition Assistance Appointment - Food Assistance Employment and Training Operating	10.561	JFSCF522	N/A	0	3,204
State Administrative Matching Grants for the Supplemental Nutrition Assistance Appointment - Income Maintenance Food Assistance	10.561	JFSCFB22	N/A	0	167,648
State Administrative Matching Grants for the Supplemental Nutrition Assistance Appointment - Income Maintenance Food Assistance	10.561	JFSCFB23	N/A	0	65,834
State Administrative Matching Grants for the Supplemental Nutrition Assistance Appointment - American Rescue Plan (COVID-19)	10.561	JFSCFJ22	N/A	0	7,189
<b>Total SNAP Cluster</b>				<u>0</u>	<u>250,959</u>
<b>SUBTOTAL U.S. DEPARTMENT OF AGRICULTURE</b>					
<b>0</b>					
<b>250,959</b>					
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>					
<i>Direct Award:</i>					
Continuum of Care Program: Shelter Plus	14.267	OH0205LE072013	N/A	38,976	38,976
Continuum of Care Program: Shelter Plus	14.267	OH205LE072114	N/A	61,186	61,186
Continuum of Care Program: Permanent Supportive Housing	14.267	OH165LE072108	N/A	75,927	112,018
Continuum of Care Program: Permanent Supportive Housing	14.267	OH0165LE072007	N/A	11,152	33,400
<b>Subtotal AL 14.267</b>				<u>187,241</u>	<u>245,580</u>
<b>SUBTOTAL U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>					
<b>187,241</b>					
<b>245,580</b>					
<b>U.S. DEPARTMENT OF JUSTICE</b>					
<i>Passed through Ohio Attorney General's Office:</i>					
Crime Victim Assistance Formula Grants	16.575	2022-VOCA-134717057	N/A	0	80,123
Crime Victim Assistance Formula Grants	16.575	2023-VOCA-135107128	N/A	0	7,879
Crime Victim Assistance Formula Grants	16.575	2023-VOCA-135107133	N/A	0	34,117
Crime Victim Assistance Formula Grants	16.575	2022-SVAA-134717164	N/A	0	3,265
Crime Victim Assistance Formula Grants	16.575	2022-SVAA-134717175	N/A	0	817
Crime Victim Assistance Formula Grants	16.575	2022-VOCA-134717115	N/A	0	89,502
Crime Victim Assistance Formula Grants	16.575	2023-VOCA-135107170	N/A	0	11,270
Crime Victim Assistance Formula Grants	16.575	2023-VOCA-135107170	N/A	0	31,652
Crime Victim Assistance Formula Grants	16.575	2022-SVAA-134717119	N/A	0	3,261
Crime Victim Assistance Formula Grants	16.575	2023-SVAA-135107137	N/A	0	1,439
<b>Subtotal AL 16.575</b>				<u>0</u>	<u>263,325</u>
Treatment Court Discretionary Grant Program	16.585	2019-DC-BX-0014	N/A	0	192,709
<i>Passed through Ohio Department of Public Safety:</i>					
Violence Against Women Formula Grants	16.588	2021-WF-VA2-8214	N/A	0	40,237
Bulletproof Vest Partnership Program	16.607	FY 2022/2023 DUP Grant	N/A	0	27,710
Bulletproof Vest Partnership Program	16.607	FY 2022/2023 DUP Grant	N/A	0	18,810
<b>Subtotal AL 16.607</b>				<u>0</u>	<u>46,520</u>
<b>SUBTOTAL U.S. DEPARTMENT OF JUSTICE</b>					
<b>0</b>					
<b>542,791</b>					
<b>U.S. DEPARTMENT OF LABOR</b>					
<i>Passed through Area 19 Northeast Ohio Consortium Council of Governments:</i>					
Unemployment Insurance Program	17.225	JFSCUR21	N/A	0	11,715
Unemployment Insurance Program	17.225	JFSCUR21A	N/A	0	17,848
<b>Subtotal AL 17.225</b>				<u>0</u>	<u>29,563</u>
<i>Workforce Innovation and Opportunity Act Cluster:</i>					
Workforce Innovation and Opportunity Act Adult Program	17.258	JFSCAP20	N/A	0	1,550
Workforce Innovation and Opportunity Act Adult Program	17.258	JFSCAF21	N/A	0	68,199
Workforce Innovation and Opportunity Act Adult Program	17.258	JFSCAP21	N/A	0	26,395
Workforce Innovation and Opportunity Act Adult Program	17.258	JFSCAF22	N/A	0	329
Workforce Innovation and Opportunity Act - State Special Projects	17.258	JFSCFBWG	N/A	0	36,261
Workforce Innovation and Opportunity Act - Business Resource Network	17.258	JFSCFBWG	N/A	0	40,894
Workforce Innovation and Opportunity Act Youth Activities - CCMEP WIOA Youth Program	17.259	JFSCYP20	N/A	0	186,298
Workforce Innovation and Opportunity Act Youth Activities - CCMEP WIOA Youth Program	17.259	JFSCYP21	N/A	0	62,993
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grants	17.278	JFSCDF20	N/A	0	7,666
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grants	17.278	JFSCDF21	N/A	0	72,338
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grants	17.278	JFSCDF21	N/A	0	19,041
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grants	17.278	JFSCDF22	N/A	0	6,922
<b>Total Workforce Innovation and Opportunity Act Cluster</b>				<u>0</u>	<u>528,886</u>
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	JFSCN020	N/A	0	157
<b>SUBTOTAL U.S. DEPARTMENT OF LABOR</b>					
<b>0</b>					
<b>558,606</b>					
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
<i>Passed through Ohio Department of Transportation - Urban Mass Transportation - Public:</i>					
<b>Highway Planning and Construction Cluster:</b>					
Highway Planning and Construction	20.205	PID 110164	110164	0	9,563
Highway Planning and Construction	20.205	PID 94371	94371	0	1,934,813
Highway Planning and Construction	20.205	E190615/PID 109421/32896	109421	0	172,292
Highway Planning and Construction	20.205	E210071/PID 113873/35283	113873	0	207,391
<b>Total Highway Planning and Construction Cluster</b>				<u>0</u>	<u>2,324,059</u>
<i>Passed through Ohio Department of Transportation - Transportation for Non-Urbanized Areas:</i>					
Formula Grants for Rural Areas - Operating	20.509	RPTF-4101-005-221	N/A	0	556,919
Formula Grants for Rural Areas - Capitalized Maintenance	20.509	RPTM-0101-005-221	N/A	0	182,763
<b>Subtotal AL 20.509</b>				<u>0</u>	<u>739,682</u>
<i>Passed through Ohio Department of Public Safety:</i>					
<b>Highway Safety Cluster:</b>					
State and Community Highway Safety: Traffic Enforcement Program	20.600	STEP 2022 GEAUGA	N/A	0	12,127
State and Community Highway Safety: Traffic Enforcement Program	20.600	STEP 2023 GEAUGA	N/A	0	3,114
<b>Total Highway Safety Cluster</b>				<u>0</u>	<u>15,241</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated Grants Program	20.608	IDEP 2022 GEAUGA	N/A	0	16,088
Minimum Penalties for Repeat Offenders for Driving While Intoxicated Grants Program	20.608	IDEP 2023 GEAUGA	N/A	0	4,309
<b>Subtotal AL 20.608</b>				<u>0</u>	<u>20,397</u>
<b>SUBTOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>					
<b>0</b>					
<b>3,099,379</b>					
<b>U.S. DEPARTMENT OF TREASURY</b>					
<i>Direct Award:</i>					
Coronavirus State and Local Fiscal Recovery Funds (COVID-19)	21.027	American Rescue Plan Act	N/A	0	298,945
<b>SUBTOTAL U.S. DEPARTMENT OF TREASURY</b>					
<b>0</b>					
<b>298,945</b>					
<b>U.S. DEPARTMENT OF EDUCATION</b>					
<i>Passed through Ohio Department of Disabilities:</i>					
Special Education Grants for Infants and Families	84.181	FY22	N/A	0	60,434
Early Intervention American Rescue Plan (COVID-19)	84.181X	FY21	N/A	0	32,731
<b>SUBTOTAL U.S. DEPARTMENT OF EDUCATION</b>					
<b>0</b>					
<b>93,165</b>					
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>					
<i>Passed through the Western Reserve Area Agency on Aging:</i>					
Special Programs for the Aging, Title III, Part D - Disease Prevention and Health Promotion Services	93.043	OAA/SCS III-D Protective Health	N/A	0	23,000

GEAUGA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass-Through Grantor Program Title	Federal AL Number	Grant Number	Pass Through Grant Number	Passed Through to Subrecipients	Disbursements
<b>Aging Cluster:</b>					
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	III-B Supportive Services	N/A	0	149,858
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	III-B Transportation Services	N/A	0	100,200
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	III-B Transportation Services	N/A	0	11,480
<b>Total Aging Cluster</b>				0	261,538
National Family Caregiver Support, Title III, Part E	93.052	III-E Transportation Services	N/A	0	83,016
Medicare Enrollment Assistance Program	93.071	MIPPA SFY 2022-2022	N/A	0	4,329
<i>Passed through Ohio Department of Job &amp; Family Services:</i>					
Promoting Safe and Stable Families - ESAA Caseworker Visits	93.556	JFSCMC22	N/A	0	1,800
Promoting Safe and Stable Families - ESAA Casework Visits Administrative	93.556	JFSCMC22	N/A	0	180
Promoting Safe and Stable Families - Family Centered Services and Support IV-B Part 2	93.556	JFSCPF21	N/A	0	11,489
Promoting Safe and Stable Families - Post Adoption Special Services	93.556	JFSPF479	N/A	0	10,451
Promoting Safe and Stable Families - ESAA Preservation	93.556	JFSCPF22	N/A	0	14,530
Promoting Safe and Stable Families - ESAA Preservation	93.556	JFSCPF23	N/A	0	5,630
Promoting Safe and Stable Families - ESAA Preservation Operating	93.556	JFSCPF22	N/A	0	3,409
Promoting Safe and Stable Families - ESAA Reunification	93.556	JFSCPF22	N/A	0	17,337
Promoting Safe and Stable Families - ESAA Reunification	93.556	JFSCPF23	N/A	0	415
Promoting Safe and Stable Families - ESAA Reunification Operating	93.556	JFSCPF22	N/A	0	3,953
<b>Subtotal AL 93.556</b>				0	69,194
Temporary Assistance for Needy Families - CMEMP Admin - CDJFS Lead	93.558	JFSCF22	N/A	0	1,985
Temporary Assistance for Needy Families - CMEMP Regular - CDJFS Lead	93.558	JFSCF22	N/A	0	191,213
Temporary Assistance for Needy Families - PRC (COVID-19)	93.558	JFSCNF21	N/A	0	44,384
Temporary Assistance for Needy Families - PRC Admin (COVID-19)	93.558	JFSCNF21	N/A	0	7,290
Temporary Assistance for Needy Families - Fraud Awareness	93.558	JFSCF22	N/A	0	1,875
Temporary Assistance for Needy Families - KINSHIP Caregiver	93.558	JFSCF21	N/A	0	46,133
Temporary Assistance for Needy Families - Admin	93.558	JFSCF22	N/A	0	316,701
Temporary Assistance for Needy Families - Admin	93.558	JFSCF23	N/A	0	77,511
Temporary Assistance for Needy Families - Earnings and Collections	93.558	JFSTF23B	N/A	0	418
Temporary Assistance for Needy Families - Regular	93.558	JFSCF22	N/A	123,624	217,906
Temporary Assistance for Needy Families - Summer Youth	93.558	JFSCF22	N/A	0	19,494
Temporary Assistance for Needy Families - Independent Living	93.558	JFSCF22	N/A	0	8,728
<b>Subtotal AL 93.558</b>				123,624	933,638
Child Support Enforcement Awareness	93.563	JFSCCS221	N/A	0	500
Child Support Enforcement County Incentives	93.563	JFSCCS221	N/A	0	136,511
Child Support Enforcement Incentive Bump	93.563	JFSCCS221	N/A	0	20,856
Child Support Enforcement/State Match	93.563	JFSCCS22	N/A	0	230,455
Child Support Enforcement/State Match	93.563	JFSCCS23	N/A	0	93,778
Child Support Enforcement Training	93.563	JFSCS221	N/A	0	1,000
<b>Subtotal AL 93.563</b>				0	483,100
<i>Passed through the Western Reserve Area Agency on Aging:</i>					
Low Income Home Energy Assistance	93.568	21-HA-156	N/A	0	3,696
<i>Passed through the Ohio Department of Development:</i>					
Low Income Home Energy Assistance - Administration and Operation	93.568	22-HA-152	N/A	0	53,103
Low Income Home Energy Assistance - Administration and Operation	93.568	23-HA-152	N/A	0	35,980
Low Income Home Energy Assistance - Summer Crisis Grant	93.568	22-HC-252	N/A	0	34,904
Low Income Home Energy Assistance - Household Water	93.568	LHWAP AP 2021-152	N/A	0	16,049
Low Income Home Energy Assistance - Winter Crisis Program	93.568	22-HE-252	N/A	0	76,974
Low Income Home Energy Assistance - Winter Crisis Program	93.568	23-HE-252	N/A	0	36,653
<b>Subtotal AL 93.568</b>				0	257,559
<i>Passed through Ohio Department of Job &amp; Family Services:</i>					
Child Care and Development Block Grant - Administration	93.575	JFSCCD23	N/A	0	6,583
Child Care and Development Block Grant - Non-Administrative	93.575	JFSCCD23	N/A	0	16,946
<b>Subtotal AL 93.575</b>				0	23,529
Stephanie Tubbs Jones Child Welfare Services Program	93.645	JFSCCW22	N/A	0	37,303
Stephanie Tubbs Jones Child Welfare Services Program Administration	93.645	JFSCCW22	N/A	0	3,731
Stephanie Tubbs Jones Child Welfare Services Program - Family Centered Services and Support IV-B Part 1	93.645	JFSCCW22	N/A	0	1,031
<b>Subtotal AL 93.645</b>				0	42,065
Title IV-E Foster Care - Administration and Training	93.658	JFSCFC22	N/A	0	96,758
Title IV-E Foster Care - Administration and Training	93.658	JFSCFC23	N/A	0	10,626
Title IV-E Foster Care Maintenance	93.658	JFSOLF22	N/A	0	118,737
Title IV-E Foster Care Maintenance	93.658	JFSOLF23	N/A	0	26,039
<b>Subtotal AL 93.658</b>				0	252,160
Adoption Assistance Formula Grants - Administration and Training	93.659	JFSCAA22	N/A	0	384,776
Adoption Assistance Formula Grants - Administration and Training	93.659	JFSCAA23	N/A	0	157,460
Adoption Assistance Formula Grants - Nonrecurring Adoption	93.659	JFSCAA22	N/A	0	36
Adoption Assistance Formula Grants - Nonrecurring Adoption	93.659	JFSCAA23	N/A	0	58
<b>Subtotal AL 93.659</b>				0	542,330
Social Services Block Grant - Title XX - Base	93.667	JFSCSS22	N/A	6,851	164,070
Social Services Block Grant - Title XX - Base	93.667	JFSCSS23	N/A	615	615
Social Services Block Grant - Title XX - Transfer	93.667	JFSCSX22	N/A	194,058	364,452
Social Services Block Grant - Title XX - Transfer	93.667	JFSCSX23	N/A	23,906	23,906
Social Services Block Grant - Title XX	93.667	Title XX FY22 BASE	N/A	0	3,480
<i>Passed through the Ohio Department of Developmental Disabilities:</i>					
Social Services Block Grant - Title XX	93.667	Title XX FY 2021-2022	N/A	0	49,962
<i>Passed through Ohio Department of Mental Health:</i>					
Social Services Block Grant - Title XX	93.667	Title XX FY22	N/A	19,943	19,943
Social Services Block Grant - Title XX	93.667	Title XX FY23	N/A	19,321	19,321
<b>Subtotal AL 93.667</b>				264,694	645,749
<i>Passed through Ohio Department of Job &amp; Family Services:</i>					
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	JFSCIL21S	N/A	0	2,454
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	JFSCIL22	N/A	0	15,438
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	JFSCIL23	N/A	0	3,778
<b>Subtotal AL 93.674</b>				0	21,670
Elder Abuse Prevention Intervention Program	93.747	JFSCA21	N/A	0	31,082
Elder Abuse Prevention Intervention Program ARPA (COVID-19)	93.747	JFSCA21	N/A	0	18,440
<b>Subtotal AL 93.747</b>				0	49,522
Children's Health Insurance Program	93.767	MCDFSH22	N/A	0	65,478
Children's Health Insurance Program	93.767	MCDFSH23	N/A	0	22,889
Children's Health Insurance Program (COVID-19)	93.767	MCDFSH22CV	N/A	0	3,796
Children's Health Insurance Program (COVID-19)	93.767	MCDFSH23CV	N/A	0	1,333
<b>Subtotal AL 93.767</b>				0	93,496
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (Continued)</b>					
<i>Passed through Ohio Department of Job &amp; Family Services (Continued):</i>					
<b>Medicaid Cluster:</b>					
Medicaid Assistance Program	93.778	MCDFMT22	N/A	0	308,761
Medicaid Assistance Program	93.778	MCDFMT23	N/A	0	151,668
Medicaid Assistance Program NET	93.778	MCDFMT22	N/A	0	7,929
Medicaid Assistance Program NET	93.778	MCDFMT23	N/A	0	2,162
<b>Total Medicaid Cluster</b>				0	470,520

GEAUGA COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass-Through Grantor Program Title	Federal AL Number	Grant Number	Pass Through Grant Number	Passed Through to Subrecipients	Disbursements
<i>Passed through Ohio Department of Mental Health:</i>					
Opioid State Targeted Response Local	93.788	2200759	N/A	138,965	138,965
Opioid State Targeted Response Local Year 2	93.788	2200408	N/A	1,262,330	1,262,330
<b>Subtotal AL 93.788</b>				<u>1,401,295</u>	<u>1,401,295</u>
Block Grants for Community Mental Health Services - Block Grant Base	93.958	FY22	N/A	25,536	25,536
Block Grants for Community Mental Health Services - Block Grant Base	93.958	FY23	N/A	35,217	35,217
Block Grants for Community Mental Health Services - Forensic	93.958	FY22	N/A	1,560	1,560
Block Grants for Community Mental Health Services - Forensic	93.958	FY23	N/A	1,100	1,100
<b>Subtotal AL 93.958</b>				<u>63,413</u>	<u>63,413</u>
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>					
Substance Abuse Prevention and Treatment Block Grant - Crisis Infrastructure	93.959	FY22	N/A	25,000	25,000
Substance Abuse Prevention and Treatment Block Grant - Crisis Infrastructure	93.959	FY23	N/A	25,000	25,000
Substance Abuse Prevention and Treatment Block Grant - Prevention	93.959	FY22	N/A	27,128	27,128
Substance Abuse Prevention and Treatment Block Grant - Prevention	93.959	FY23	N/A	32,933	32,933
Substance Abuse Prevention and Treatment Block Grant - COVID-19 (COVID-19)	93.959	FY22	N/A	118,946	118,946
Substance Abuse Prevention and Treatment Block Grant - Treatment	93.959	FY22	N/A	70,195	70,195
Substance Abuse Prevention and Treatment Block Grant - Treatment	93.959	FY23	N/A	161,857	161,857
<b>Subtotal AL 93.959</b>				<u>461,059</u>	<u>461,059</u>
<b>SUBTOTAL U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>				<u><b>2,314,085</b></u>	<u><b>6,181,982</b></u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
<i>Passed through the Ohio Department of Public Safety:</i>					
Emergency Food and Shelter Program - Phase 39	97.024	39-6750-00 002 E1	N/A	0	3,686
Emergency Food and Shelter Program - Phase ARPA-R (COVID-19)	97.024	ARPAR-6750-00 002 E1	N/A	0	5,204
<b>Subtotal AL 97.024</b>				<u>0</u>	<u>8,890</u>
<b>SUBTOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<u><b>0</b></u>	<u><b>8,890</b></u>
<b>TOTAL FEDERAL EXPENDITURES</b>				<u><b>\$2,314,085</b></u>	<u><b>\$11,280,297</b></u>

## GEAUGA COUNTY

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2022

#### NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Geauga County (the County) under programs of the federal government for the year ended December 31, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

#### NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

#### NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the United States Department of Health and Human Services and the United States Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a pass-through entity, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

#### NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2022 is \$2,121,281.

#### NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.



**NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2022, the County made allowable transfers of \$388,358 from the Temporary Assistance for Needy Families (TANF) (AL #93.558) program to the Social Services Block Grant (SSBG) (AL #93.667) program. The Schedule shows the County spent approximately \$933,638 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2022 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$1,321,996
Transfer to Social Services Block Grant	<u>(388,358)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 933,638</u></b>

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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 ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Geauga County  
12611 Ravenwood Drive  
Chardon, Ohio 44024

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Geauga County, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 31, 2024, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 87, *Leases*.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2022-001 that we consider to be a material weakness.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***County's Response to the Finding***

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 31, 2024

# OHIO AUDITOR OF STATE KEITH FABER



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

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Geauga County  
12611 Ravenwood Drive  
Chardon, Ohio 44024

To the Board of County Commissioners:

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Geauga County's, (the County's) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

---

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### ***Responsibilities of Management for Compliance***

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

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, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated May 31, 2024. Our opinion also explained that the County adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 87, *Leases*, during the year. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 31, 2024

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**GEAUGA COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2022**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs:</b>	Highway Planning and Construction Cluster  AL #93.558 – Temporary Assistance for Needy Families  AL #93.658 – Title IV-E Foster Care  AL #93.788 – SOR Opioid Response
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

**GEAUGA COUNTY**

**SCHEDULE OF FINDINGS**

**2 CFR § 200.515**

**DECEMBER 31, 2022**

**(Continued)**

**2. FINDING RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**FINDING NUMBER 2022-001**

**Financial Reporting – Material Weakness**

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management was made aware of its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16. Governmental Accounting Standards Board (GASB) Cod. 1100 paragraph .101 states a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles, and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions. The County provided verbal confirmation and documented evidence of having a system of controls implemented relevant to preparing and fairly presenting its financial statements.

Due to a lack of internal controls, the County did not account for all applicable leases when implementing GASB Statement No. 87, *Leases*, and GASB Cod. L20, resulting in understatements of Lease Receivable, Deferred Inflows of Resources - Leases, Lease Revenue and Invested Earnings/Interest Revenue of \$1,603,162, \$1,603,162, \$65,413, and \$49,163, respectively, and an overstatement of Charges for Services Revenue of \$114,576, in the Developmental Disabilities fund.

The lack of controls over financial reporting resulted in adjustments to the financial statements and notes made by the County. The County has adjusted the financial statements to correct the above errors.

The County should keep updated on new accounting standards, and should ensure all departments are considered, applicability is evaluated, and where necessary, accounting policies are modified to be in compliance.

**Officials' Response:** The Board of Developmental Disabilities (the Board) was unaware of the change in lease reporting requirements for 2022, but has already taken steps to update the applicable information for 2023. The Board plans to keep up-to-date on accounting standards moving forward. Furthermore, the Board will seek verification from the Geauga County Auditor's Office that they have all required information when the Board submits year-end reports. Should any further adjustments become necessary, the Board will be happy to make those changes as well.

**3. FINDINGS FOR FEDERAL AWARDS**

**None**



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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**2 CFR 200.511(b)**  
**DECEMBER 31, 2022**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2021-001	Random Moment Sampling	Corrected	None

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

Direct Line: (440) 279-1600

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

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

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

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

**CORRECTIVE ACTION PLAN**  
**2 CFR § 200.511(c)**  
**DECEMBER 31, 2022**

**Finding Number:** 2022-001  
**Planned Corrective Action:** The Board of Developmental Disabilities will work to provide complete and accurate information as applicable.  
**Anticipated Completion Date:** Immediately  
**Responsible Contact Person:** Donald Rice, Superintendent

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

Direct Line: (440) 279-1600

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

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

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

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# OHIO AUDITOR OF STATE KEITH FABER



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

## AUDITOR'S REPORT ON WARRANTS ISSUED UNDER PROTEST

Geauga County  
12611 Ravenwood Drive  
Chardon, Ohio 44024

To the Commissioners, County Auditor and Probate Court Judge:

The Auditor of State is issuing the following report in accordance with our statutory authority identified in Ohio Revised Code Section 117.11(B).

We have performed audit procedures related to the warrants issued under protest and reported to the Auditor of State. The County, in response to issuing warrants under protest under Ohio Rev. Code § 319.16(D), has notified the Auditor of State of all warrants issued under protest for the year ending December 31, 2022. The County is responsible for issuing and recording transactions and for complying with the statute.

We have performed the procedures enumerated in this report to evaluate the warrants issued under protest and reported to the Auditor of State for the year ended December 31, 2022 and to identify recommendations to management and those charged with governance in the interest of the public.

The information that follows describes the procedures performed during our engagement and the related results for those procedures.

This engagement was not a financial or performance audit, the objectives of which would be vastly different. Therefore, it was not within the scope of this work to conduct a comprehensive and detailed examination of financial statement activity, or test for compliance for the purpose of issuing an opinion on financial statements or compliance, or evaluate for efficiencies of the processes.

A response from Officials was received and included within the engagement working papers.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

October 17, 2024

## **Introduction and Scope**

Ohio Rev Code § 319.16 was amended by Senate Bill 10 of the 133 General Assembly and was effective on April 7, 2021. The law requires that the county auditor shall issue warrants, including electronic warrants for any proper order or voucher and evidentiary matter and any proper court order for expenses of any court funded through the county treasury and, upon request of the county auditor, legible copies of any court approved invoice, bill, receipt, check, or contract related to the order, redacted as required by law, to the extent those documents exist.

When a court order as previously described is presented, the county auditor shall have no liability for that expenditure and the court issuing the order shall assume any possible financial liability for the expenditure. The county auditor is to keep a record of all such warrants showing the number, date of issue, the amount drawn, the payee and purpose and what fund was charged.

If the county auditor questions the validity of such expenditures and they were within the available appropriations, the county auditor is to notify the applicable court, issue the warrant under protest and notify Auditor of State of the protest. If the county auditor refuses to issue the warrant, the court may seek a writ of mandamus to compel the county auditor to issue the payment, if the court determines that the claim is valid.

Ohio Rev. Code § 117.116, enacted in Senate Bill10 of the 133 General Assembly, allows for the Auditor of State to review the warrants filed by the county auditor during the state's next regularly scheduled audit of the public office.

The procedures below and the included results were performed to meet the statutory requirements of Ohio Rev. Code sections 319.16 and 117.116.

## **Auditor of State Procedures**

We compiled a list of all warrants issued under protest and reported to the Auditor of State by the County Auditor for the year ended December 31, 2022. The list included the date of the warrant, the amount, the Vendor, the requesting court and the reason for the protest. We further compiled an additional list by category of reason of protest. We reviewed each protest for the following:

- A. The warrant was an expense of the Court;
- B. The expense was within available appropriations;
- C. That supporting documentation, as outlined in Ohio Rev. Code § 319.16 (A)(2), was provided and attached to the warrant (ORC indicates support to be approved invoices, bills, receipts, checks or contracts related to the order, to the extent that those documents exist);
- D. That the Court approved the supporting documentation;
- E. That the warrant amount agreed to the supporting documentation;
- F. That the County Auditor's reason for protest agreed to the supporting documentation or the lack thereof;
- G. That the County Auditor responded back to the court concerning the validity of the requested payments;
- H. If the expenditure was issued under writ of mandamus;
- I. If a writ of mandamus was issued, that the court responded that the claim was valid;
- J. That the expenditure was for a proper public purpose as clarified in Auditor of State Bulletins 2003-005 and 2004-002;
- K. If certification was required, the expenditure was properly certified in accordance with ORC 5705.41(D); and
- L. If applicable, County-wide policies were followed.











Geauga County

							Attributes - see page 20											
#	Batch #	Warrant Date	Amount	Vendor / Payee	Requesting Court	Reason for Protest	A	B	C	D	E	F	G	H	I	J	K	L
261	3339	12/12/22	\$61.41	Advanced Media Publications Inc	Probate	No copy/proof of product was provided with court order and no original signature on encumbrance	Yes	Yes	Yes	Yes	Yes	Yes*	Yes	Yes	Yes	Yes	N/A	Yes*
262	3339	12/12/22	\$750.00	Lucinda Gazley	Probate	No invoice included with court order	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A
263	3339	12/12/22	\$250.00	Ohio Judicial Conference	Probate	No original signature on encumbrance	Yes	Yes	Yes	Yes	Yes	Yes*	Yes	Yes	Yes	Yes	N/A	Yes*
264	3339	12/12/22	\$172.00	Summit County Probate Court	Probate	No original signature on encumbrance	Yes	Yes	Yes	Yes	Yes	Yes*	Yes	Yes	Yes	Yes	N/A	Yes*
265	3339	12/12/22	\$1,050.00	Paul J Mooney	Probate	No invoice included with court order	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A

\* See page 26 for additional information.

## SCHEDULE OF FINDINGS

### “No Original Signature on the Voucher Cover or Invoice” Protest Reason

Ohio Rev. Code § 319.16(D) provides that if the auditor questions the validity of an expenditure under division (A)(2) of this section that is within available appropriations, the auditor shall notify the court that presented the documents, shall issue the warrant under protest, and shall notify the auditor of state of the protest. When a warrant is issued under division (D) of this section, the auditor has no liability for that expenditure. If the auditor refuses to issue the warrant, a writ of mandamus may be sought. The court shall issue a writ of mandamus for issuance of the warrant if the court determines that the claim is valid.

265 warrants were reported to the Auditor of State and reviewed in this engagement as warrants issued under protest during 2022. 95 were protested on the sole basis of “No original signature on the voucher cover or invoice” and another 50 protested on that basis combined with one or more additional reasons. The Geauga County Auditor has issued an Accounting Manual (revised November 1, 2002), which states in part on page 9:

#### Vouchers (Exhibit 02)

In order for an invoice to be paid, a voucher package for each invoice presented for payment must be completed.

Some items to keep in mind:

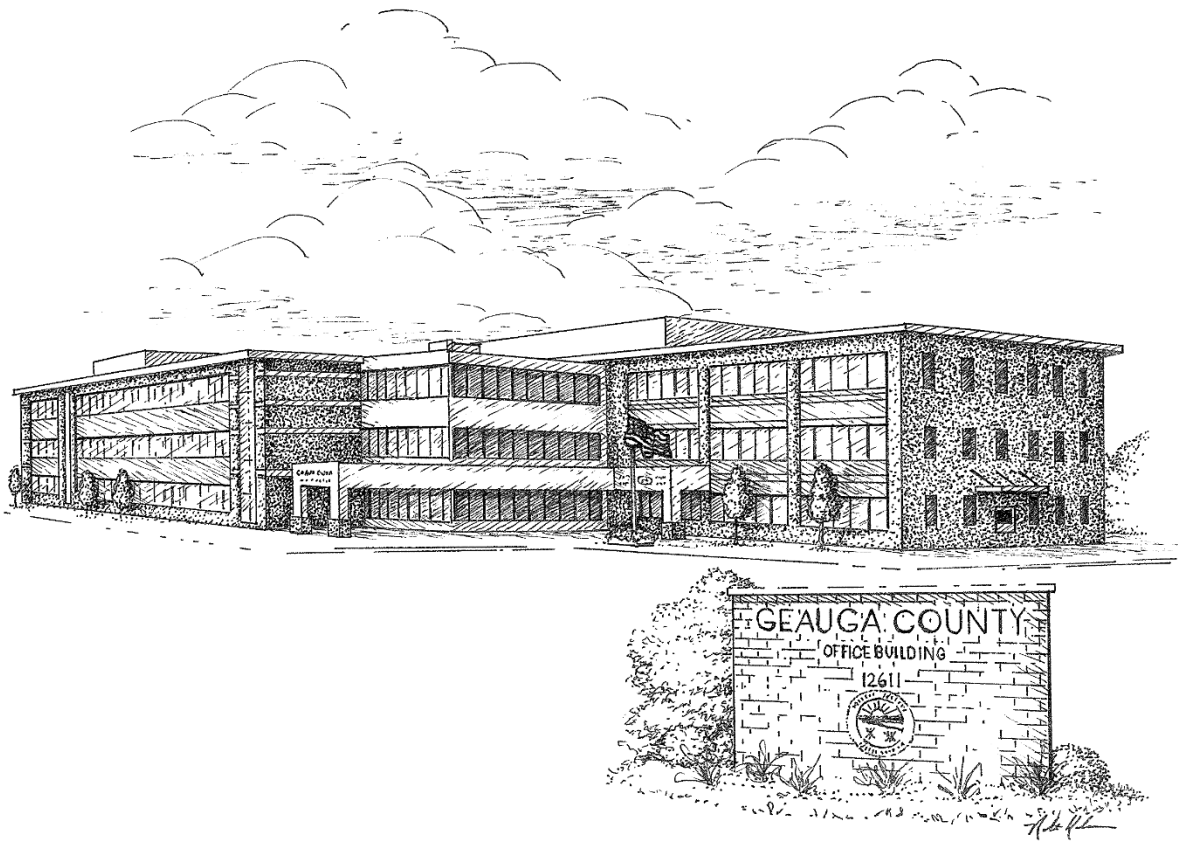
- Only original invoices will be accepted for payment. Invoices received via the internet generally will not be accepted.
- Each invoice should have the signature of a designated person approving the individual invoice.

The County Auditor has confirmed the expectation based on the above policy reference is for an original signature and that any Department, Office, or Court has been notified by phone or email should a submitted voucher not contain an original signature. The County Auditor has also acknowledged the expectation would be for a “wet” signature as the “original signature” on the invoice and further, the signature would not be completed by another employee on their behalf.

While the various County Departments, Offices, Courts, and other Agencies have been made aware of the expectation of the County Auditor for processing vouchers, the written policies do not explicitly require an “original signature”, do not specify that original signature is a “wet” signature and do not further address what may or may not constitute an “original” invoice or “original” signature. The bullet points are also under the heading “Some items to keep in mind” which may not imply the same expectation as a requirement.

The Accounting Manual was last revised in 2002. The County Auditor acknowledged his Office is in the process of updating the manuals to reference a new accounting system. Particularly, if the County Auditor is going to continue to reject and protest on the basis of “No original signature on the voucher cover or invoice” and the expectations are not revised, we recommend the policies be updated to more explicitly address those requirements in the policy manual. However, as policy revisions are considered, we recommend the County ensure the underlying internal controls are considered and evaluated as well as part of the design and operation of their internal control system. Consideration should always be given to the cost benefit of the controls, as the cost of controls should not exceed the intended benefit. The lack of one specific control element, when all other control elements are present, has the potential of increasing the cost to process transactions potentially beyond the benefit of the fraud risk reductions that were originally intended through the establishment of controls.

Geauga County, Ohio  
Annual Comprehensive Financial Report



For the Year Ended December 31, 2022

## **ABOUT THE COVER**

Pictured on the cover is the new Geauga County Office Building located at 12611 Ravenwood Drive in Claridon Township. Ground was broken for this project on October 28, 2020 and the official ribbon cutting occurred on June 24, 2022. Departments and Offices began moving in shortly thereafter. The new County Office Building consolidates many County departments into one building which provides a more centralized location in the County and improved accessibility to better provide services to all residents. This also creates a campus-type complex as several other Departments and Offices are located in close proximity.

Residents with questions or concerns regarding Geauga County Government are encouraged to attend Geauga County Board of County Commissioners' meetings which are held on Tuesdays at 9:30am at the County Office Building. You may also reach the Commissioners' Office at [commissioners@geauga.oh.gov](mailto:commissioners@geauga.oh.gov). Or you may visit their website at [bocc.geauga.oh.gov](http://bocc.geauga.oh.gov) for additional information and resources.

Geauga County Commissioners' Office  
12611 Ravenwood Drive, Suite 350  
Chardon, OH 44024  
Phone: 440-279-1660  
Fax: 440-286-9117



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# Introductory Section

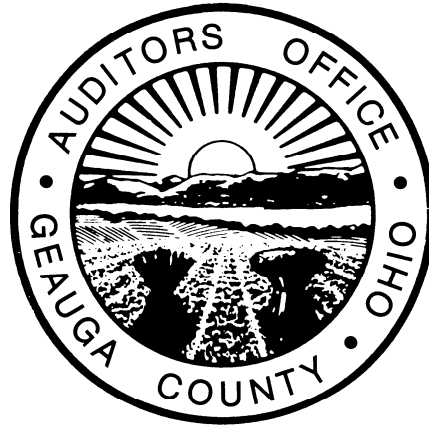
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# Geauga County, Ohio

## Annual Comprehensive Financial Report

For the Year Ended December 31, 2022



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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# Geauga County, Ohio

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

May 31, 2024

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

It is my privilege to present to you Geauga County's (the County) 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 2022, 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**

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

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

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

Gauga County is a predominantly rural Northeastern Ohio County, located due south of Lake County and directly east of Cuyahoga County and the City of Cleveland. The County is comprised of sixteen townships, 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, 11, 12, 13 and 22.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Local Economy**

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

According to the Ohio Department of Development, Geauga County's population is estimated at 95,469 for 2022, which represents a 0.10 percent decrease from the 2021 estimate. The unemployment of the County averaged 4.0 percent for 2022. The State average was 4.0 and the National average was 3.6 percent for 2022.

## **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 2022, The Geauga County Community and Economic Development (CED) office started four of the projects awarded through the Community Development Block Grant (CDBG) program allocation grant through the State of Ohio. The following entities received funding: WomenSafe, Inc., DDC Clinic, Camp Ho Mita Koda and Geauga County Department on Aging.

The Geauga County CED provides Fair Housing education and outreach county wide by means of landlord/tenant workshops, public meetings, mailings and continues to manage inquiries from residents who present civil rights issues/claims. Throughout 2022, this office responded to several Fair Housing calls, referring the callers to the Fair Housing Resource Center in Painesville, Ohio, Lake County.

In 2022, no new loans were established that involved the Local Revolving Loan Fund. There are currently ten active loans reflective of both the Local Revolving Loan Fund and the 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.

The State of Ohio Department of Development awarded Geauga County CED over \$4 million through the Building Demolition and Site Revitalization grant. This grant will help with the demolition of the former Geauga Lake Park site and an abandoned home in Chesterland.

During 2022, the Geauga County Engineer's Office completed pavement improvements on ten projects covering approximately twenty-one miles of roadway. Additionally, six bridges were replaced and multiple culverts were repaired or replaced. One-hundred-one miles of road were restriped. The cost for the work performed in 2022 totaled nearly \$9.8 million. The County was able to utilize \$3.1 million of State and Federal aid to accomplish these improvements.

Asphalt resurfacing projects were completed for portions of Auburn Road, Aquilla Road, Thompson Road, Chagrin Road, Butternut Road, Bass Lake Road, Munn Road, and Jug Street.

Bridge and culvert projects were completed Wilson Mills Road, Farmington Road, Munn Road, Bundysburg Road, Washington Street and Rolling Brook Drive.

## **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Geauga County for its Annual Comprehensive Financial Report for the year ended December 31, 2021. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of State and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized annual comprehensive financial report that satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements. This was the twenty-ninth consecutive year that the County has received this prestigious award. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

The publication of this 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, 2022. 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, 2022

---

**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**

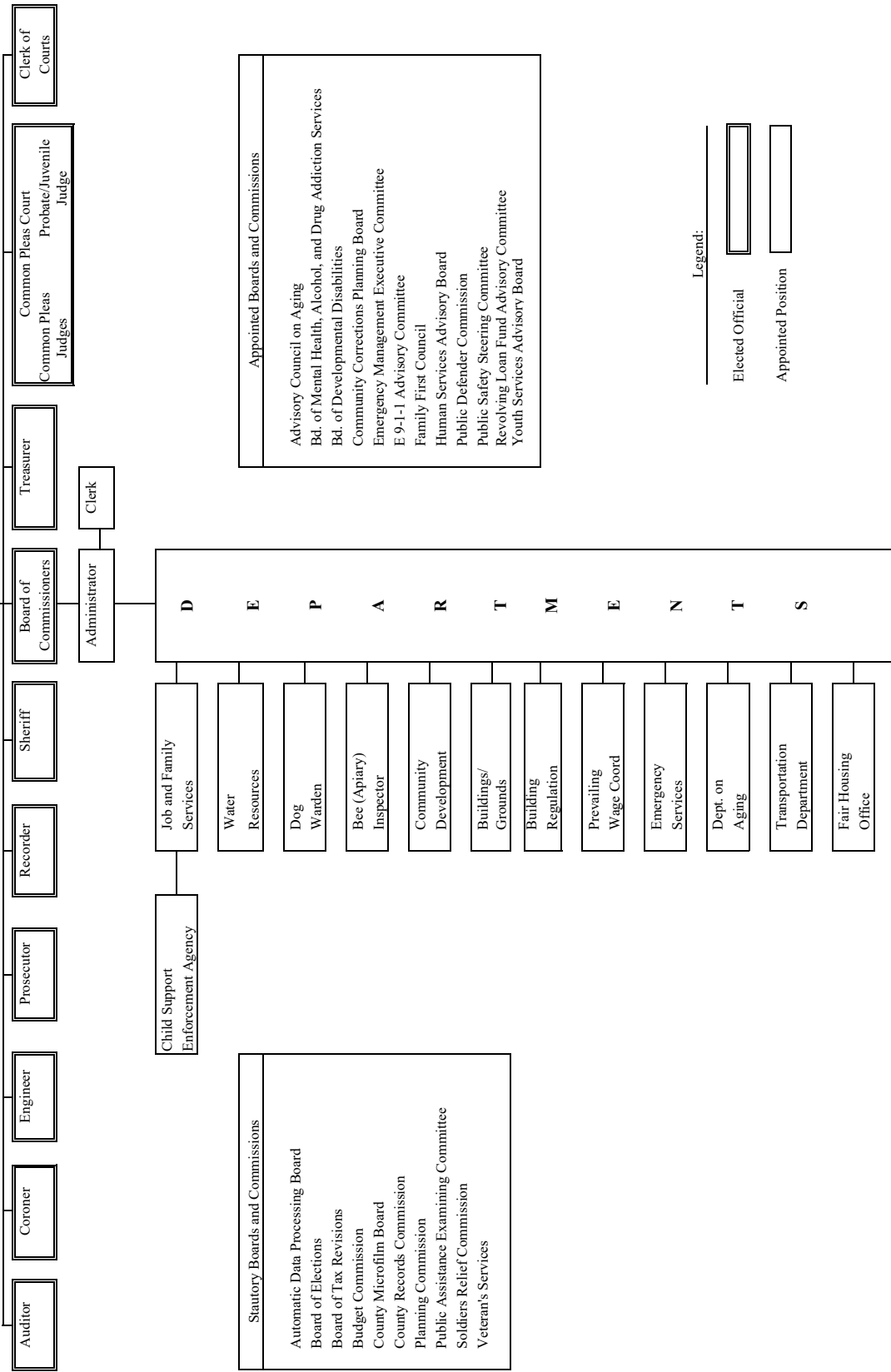
**Scott A. Hildenbrand**

**Treasurer**

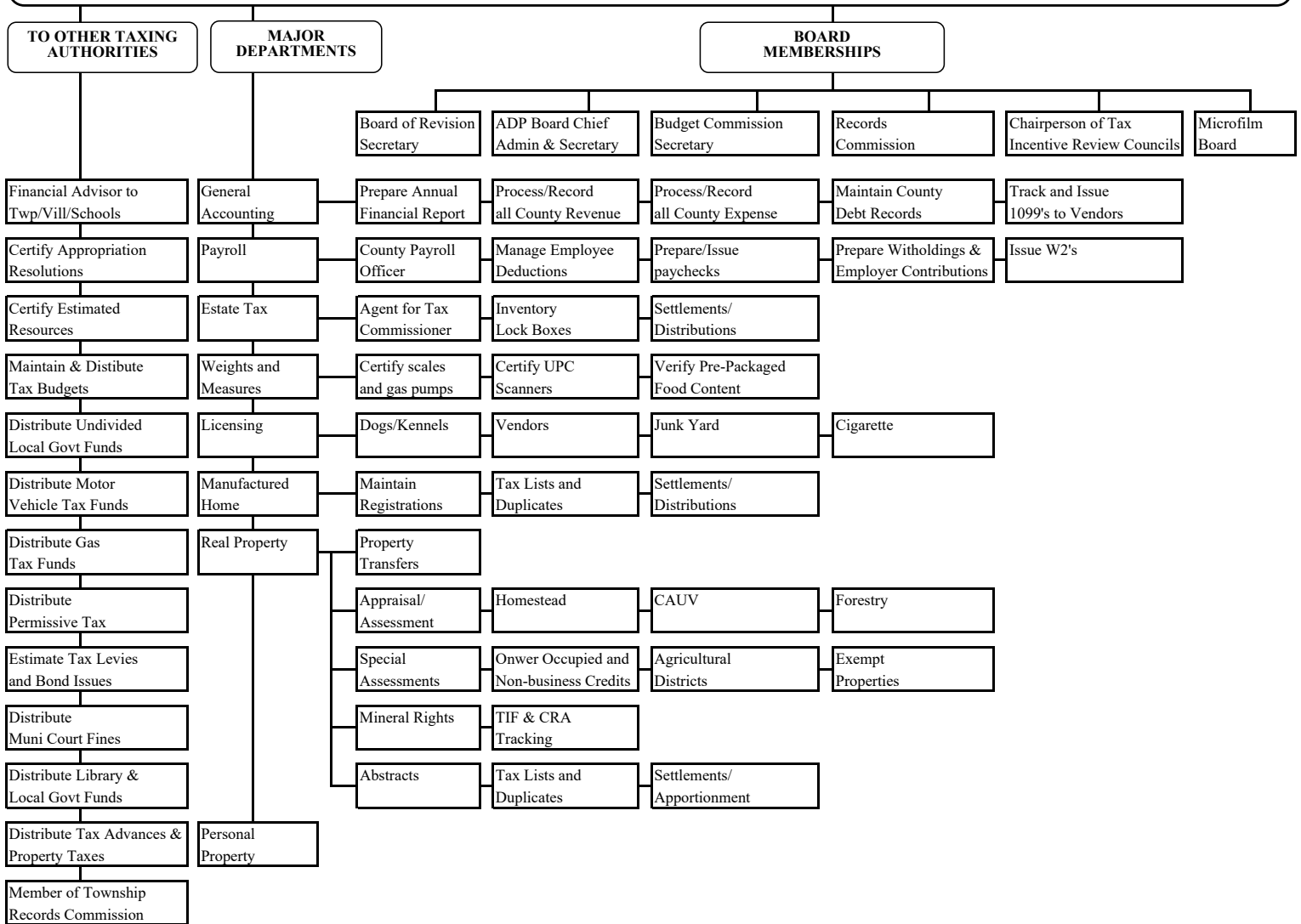
**Christopher P. Hitchcock**



# COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



# CHARLES E. WALDER, GEAUGA COUNTY AUDITOR



## DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Geauga County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morill*

Executive Director/CEO

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# 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, 2022, 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, 2022, 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 2022, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. 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 May 31, 2024, 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  
Auditor of State  
Columbus, Ohio

May 31, 2024

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# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited)*

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The discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2022. 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 2022 are as follows:

- The County's total assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2022 by approximately \$278.4 million (net position). Of the approximately \$278.4 million of net position, governmental activities accounted for approximately \$250.34 million of net position and business-type activities accounted for approximately \$28.06 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, an increase in governmental capital assets and from decreases in the County's net OPEB liability.
- In 2022, capital asset additions consisted of construction in progress, buildings and improvements, infrastructure and the purchase of equipment and vehicles.
- The County implemented GASB 87 during 2022 which resulted in the recording of a lease receivable related to building rental agreements with Family and Community Services, Inc., Timmons and West Geauga Local School District.
- Overall governmental and business-type cash realized an increase over 2021 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, 2022 (Unaudited)*

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

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

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2022?" 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, 2022  
(Unaudited)*

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**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, 2022 (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 2022 compared to 2021:

(Table 1)  
*Net Position*

	Governmental Activites		Business-Type Activites		Total	
	2022	Restated 2021	2022	Restated 2021	2022	Restated 2021
<b>Assets</b>						
Current and Other Assets	\$165,999,085	\$163,483,942	\$10,650,163	\$8,710,713	\$176,649,248	\$172,194,655
Net Pension Asset	788,234	640,230	46,918	38,109	835,152	678,339
Net OPEB Asset	6,566,364	3,994,213	389,621	236,735	6,955,985	4,230,948
Capital Assets, Net	201,071,041	195,646,321	41,749,200	43,019,753	242,820,241	238,666,074
<i>Total Assets</i>	<i>374,424,724</i>	<i>363,764,706</i>	<i>52,835,902</i>	<i>52,005,310</i>	<i>427,260,626</i>	<i>415,770,016</i>
<b>Deferred Outflows of Resources</b>						
Pension	7,762,865	4,494,132	459,095	264,059	8,221,960	4,758,191
OPEB	86,239	2,076,402	5,027	123,477	91,266	2,199,879
Deferred Charge on Refunding	0	0	60,708	0	60,708	0
Asset Retirement Obligation	0	0	3,269,028	3,415,573	3,269,028	3,415,573
<i>Total Deferred Outflows of Resources</i>	<i>7,849,104</i>	<i>6,570,534</i>	<i>3,793,858</i>	<i>3,803,109</i>	<i>11,642,962</i>	<i>10,373,643</i>
<b>Liabilities</b>						
Current Liabilities	24,056,319	19,440,965	666,898	650,775	24,723,217	20,091,740
Long-term Liabilities						
Due within One Year	1,653,875	1,625,981	1,033,419	933,504	2,687,294	2,559,485
Due in More Than One Year:						
Net Pension Liability	18,445,667	33,344,496	1,087,363	1,978,629	19,533,030	35,323,125
Other Amounts Due in More Than One Year	24,371,188	25,206,055	23,925,958	22,755,601	48,297,146	47,961,656
<i>Total Liabilities</i>	<i>68,527,049</i>	<i>79,617,497</i>	<i>26,713,638</i>	<i>26,318,509</i>	<i>95,240,687</i>	<i>105,936,006</i>
<b>Deferred Inflows of Resources</b>						
Property Taxes	30,482,891	31,548,923	0	0	30,482,891	31,548,923
Leases	1,630,879	1,725,521	0	0	1,630,879	1,725,521
Pension	24,264,311	15,017,318	1,443,051	894,620	25,707,362	15,911,938
OPEB	7,028,680	12,329,538	416,833	736,952	7,445,513	13,066,490
<i>Total Deferred Inflows of Resources</i>	<i>63,406,761</i>	<i>60,621,300</i>	<i>1,859,884</i>	<i>1,631,572</i>	<i>65,266,645</i>	<i>62,252,872</i>
<b>Net Position</b>						
Net Investment in Capital Assets	178,918,896	173,666,490	22,971,263	25,472,481	201,890,159	199,138,971
Restricted	56,648,342	56,402,924	41,512	32,850	56,689,854	56,435,774
Unrestricted	14,772,780	27,029	5,043,463	2,353,007	19,816,243	2,380,036
<i>Total Net Position</i>	<i>\$250,340,018</i>	<i>\$230,096,443</i>	<i>\$28,056,238</i>	<i>\$27,858,338</i>	<i>\$278,396,256</i>	<i>\$257,954,781</i>

## Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
(Unaudited)*

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The net pension liability (NPL) is one of the largest single liabilities reported by the County at December 31, 2022, 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 and intergovernmental receivables. Cash and cash equivalents went up as a result of cash receipts outpacing cash disbursements by over \$2 million from careful management of resources. Intergovernmental receivables were higher due to an increase in grants receivable related to ODOT and various County programs as well as to an increase in the receivable for motor vehicle license fees. Capital assets increased due to additions outpacing current year depreciation and deletions. Current liabilities increased due mainly to an increase in unearned revenue relating to intergovernmental revenue from grants received before the eligibility requirements are met. The decrease in long-term liabilities can be attributed primarily to significant decreases in the net pension liability.

Business-type current and other assets increased due largely to an increase in special assessments receivable related to new special assessments levied for the Chardon Township WWTP. 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 the issuance of OWDA loans. The increase in long-term liabilities was partially offset by a decrease in the net pension liability.



# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2022 (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 2022 and 2021.

(Table 2)  
*Changes in Net Position*

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>Program Revenues</b>						
Charges for Services and Operating Assessments	\$9,840,733	\$10,822,637	\$8,234,727	\$8,483,522	\$18,075,460	\$19,306,159
Operating Grants and Contributions	27,592,951	24,849,588	0	0	27,592,951	24,849,588
Capital Grants and Contributions	1,215,718	581,165	2,690,152	1,033,665	3,905,870	1,614,830
<i>Total Program Revenues</i>	<i>38,649,402</i>	<i>36,253,390</i>	<i>10,924,879</i>	<i>9,517,187</i>	<i>49,574,281</i>	<i>45,770,577</i>
<b>General Revenues</b>						
Property Taxes	34,925,026	36,190,708	0	0	34,925,026	36,190,708
Sales Taxes	21,027,423	20,352,401	0	0	21,027,423	20,352,401
Grants and Entitlements	4,171,500	3,869,338	0	0	4,171,500	3,869,338
Investment Earnings/Interest	1,460,265	687,778	27,040	(5,593)	1,487,305	682,185
Other	4,191,384	6,661,777	1,293,291	414,046	5,484,675	7,075,823
<i>Total General Revenues</i>	<i>65,775,598</i>	<i>67,762,002</i>	<i>1,320,331</i>	<i>408,453</i>	<i>67,095,929</i>	<i>68,170,455</i>
<i>Total Revenues</i>	<i>104,425,000</i>	<i>104,015,392</i>	<i>12,245,210</i>	<i>9,925,640</i>	<i>116,670,210</i>	<i>113,941,032</i>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	16,378,183	11,185,091	0	0	16,378,183	11,185,091
Judicial	4,781,428	3,041,056	0	0	4,781,428	3,041,056
Public Safety	17,300,443	12,072,907	0	0	17,300,443	12,072,907
Public Works	9,183,080	6,988,707	0	0	9,183,080	6,988,707
Health	7,782,506	6,982,940	0	0	7,782,506	6,982,940
Human Services	28,280,165	26,698,252	0	0	28,280,165	26,698,252
Interest	457,899	402,606	0	0	457,899	402,606
Water Resources	0	0	10,509,465	7,120,232	10,509,465	7,120,232
Water District	0	0	1,538,402	1,482,087	1,538,402	1,482,087
Storm Water	0	0	17,164	24,053	17,164	24,053
<i>Total Program Expenses</i>	<i>84,163,704</i>	<i>67,371,559</i>	<i>12,065,031</i>	<i>8,626,372</i>	<i>96,228,735</i>	<i>75,997,931</i>
<i>Change in Net Position before Transfers</i>	<i>20,261,296</i>	<i>36,643,833</i>	<i>180,179</i>	<i>1,299,268</i>	<i>20,441,475</i>	<i>37,943,101</i>
Transfers	(17,721)	(21,012)	17,721	21,012	0	0
<i>Change in Net Position</i>	<i>20,243,575</i>	<i>36,622,821</i>	<i>197,900</i>	<i>1,320,280</i>	<i>20,441,475</i>	<i>37,943,101</i>
Net Position Beginning of Year - Restated	230,096,443	193,473,622	27,858,338	26,538,058	257,954,781	220,011,680
<b>Net Position End of Year</b>	<b>\$250,340,018</b>	<b>\$230,096,443</b>	<b>\$28,056,238</b>	<b>\$27,858,338</b>	<b>\$278,396,256</b>	<b>\$257,954,781</b>

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited)*

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During 2022, 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.

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 (\$29,126,753) in 2021 versus a negative (\$14,951,419) in 2022, which represents an increase of \$14,175,334 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 \$2.6 million due mainly to an increase in public works related to repair and maintenance of roads.

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, 2022 (Unaudited)*

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As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$88,818,213. \$11,304,437 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 as well as to a significant decrease 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 \$2,228,952.

As reflected in the developmental disabilities fund, the County actively seeks grants in addition to the County-wide property tax levy in order to assist residents that are developmentally or physically challenged to not only be able to live independently but to enjoy fully what the world has to offer. Grants received during the year increased slightly from 2021. Despite higher intergovernmental monies, the developmental disabilities fund saw a decrease in fund balance as property tax revenue decreased due to a drop in tax rates from expiring levies 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 a decrease in personal services expenses related to the change in OPEB expense.

### **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 2022, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$5,147,595 higher than certification primarily due to conservative estimates in property taxes, sales taxes, intergovernmental and investment earnings/interest revenue. Actual expenditures were \$2,875,980 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, 2022 (Unaudited)*

### Capital Assets and Debt Administration

#### Capital Assets

Table 3 shows 2022 values compared to 2021.

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

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$3,509,029	\$4,399,029	\$1,027,375	\$1,027,375	\$4,536,404	\$5,426,404
Infrastructure	138,625,105	137,359,801	0	0	138,625,105	137,359,801
Construction in Progress	0	23,017,688	0	4,516,402	0	27,534,090
Buildings and Improvements	56,428,520	27,525,986	15,447,716	11,033,031	71,876,236	38,559,017
Machinery and Equipment	1,035,661	744,243	550,269	561,470	1,585,930	1,305,713
Vehicles	1,472,726	2,599,574	203,176	121,348	1,675,902	2,720,922
Water and Wastewater Lines	0	0	24,520,664	25,760,127	24,520,664	25,760,127
<b>Total Capital Assets</b>	<b>\$201,071,041</b>	<b>\$195,646,321</b>	<b>\$41,749,200</b>	<b>\$43,019,753</b>	<b>\$242,820,241</b>	<b>\$238,666,074</b>

Governmental capital assets increased in 2022 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 office building, infrastructure improvements and the purchase of equipment for the engineer's office. Business-type capital assets decreased in 2022 due to current year deletions and annual depreciation outpacing current year additions. The major additions to business-type assets included improvements to the Chardon WWTP and the purchase of a new GapVax truck.

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

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

An up-to-date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 95 percent of the structures have a bridge appraisal rating of five or more. The most recent assessment found that 97 percent of the County bridges have a numerical rating of 5 or higher.

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

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited)*

### Long-Term Obligations

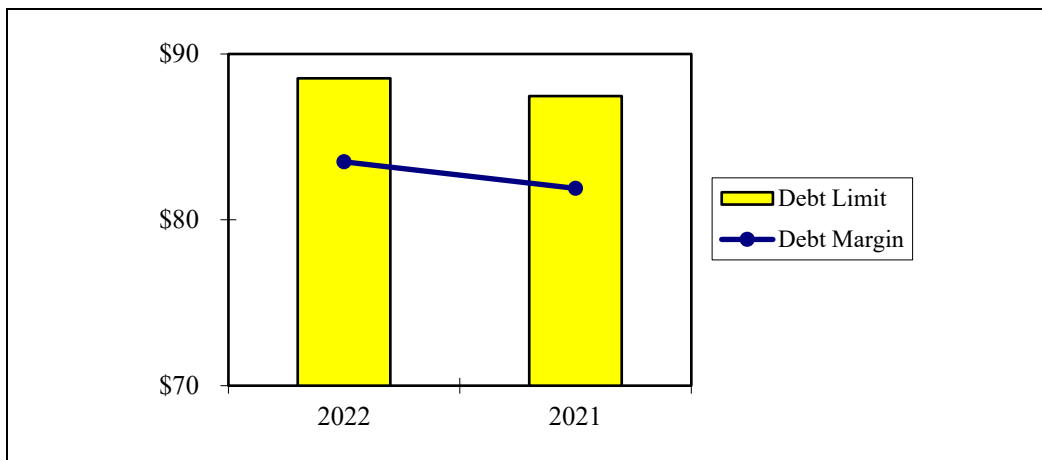
Table 4 below summarizes the County's long-term obligations outstanding.

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

	Governmental Activities		Business Type Activities		Total	
	2022	2021	2022	2021	2022	2021
General Obligation Bonds	\$9,133,151	\$9,539,234	\$0	\$0	\$9,133,151	\$9,539,234
Special Assessment Bonds	285,313	309,491	0	0	285,313	309,491
OWDA Loans	0	0	15,453,141	12,351,022	15,453,141	12,351,022
Revenue Bonds	13,250,502	13,815,088	1,582,900	3,284,900	14,833,402	17,099,988
OPWC Loans	0	0	1,802,604	1,911,350	1,802,604	1,911,350
Financed Purchase	0	2,143	0	0	0	2,143
Compensated Absences	3,356,097	3,166,080	148,272	169,373	3,504,369	3,335,453
Asset Retirement Obligation	0	0	5,972,460	5,972,460	5,972,460	5,972,460
Net Pension Liability	18,445,667	33,344,496	1,087,363	1,978,629	19,533,030	35,323,125
<b>Total</b>	<b>\$44,470,730</b>	<b>\$60,176,532</b>	<b>\$26,046,740</b>	<b>\$25,667,734</b>	<b>\$70,517,470</b>	<b>\$85,844,266</b>

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 \$83.5 million. This margin is the additional amount of debt the County could issue.



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 20 to the basic financial statements.

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
(Unaudited)*

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## **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](mailto: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, 2022*

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$105,318,395	\$7,228,441	\$112,546,836
Cash and Cash Equivalents			
In Segregated Accounts	236,023	0	236,023
Materials and Supplies Inventory	410,592	5,620	416,212
Accrued Interest Receivable	400,537	6,741	407,278
Accounts Receivable	98,341	1,240,976	1,339,317
Lease Receivable	1,630,879	0	1,630,879
Intergovernmental Receivable	12,754,261	0	12,754,261
Prepaid Items	349,867	24,987	374,854
Sales Taxes Receivable	10,672,395	0	10,672,395
Property Taxes Receivable	32,973,578	0	32,973,578
Special Assessments Receivable	298,229	2,143,398	2,441,627
Loans Receivable	855,988	0	855,988
Net Pension Asset (See Note 16)	788,234	46,918	835,152
Net OPEB Asset (See Note 17)	6,566,364	389,621	6,955,985
Nondepreciable Capital Assets	142,134,134	1,027,375	143,161,509
Depreciable Capital Assets, Net	58,936,907	40,721,825	99,658,732
<i>Total Assets</i>	<u>374,424,724</u>	<u>52,835,902</u>	<u>427,260,626</u>
<b>Deferred Outflows of Resources</b>			
Pension	7,762,865	459,095	8,221,960
OPEB	86,239	5,027	91,266
Deferred Charges on Refunding	0	60,708	60,708
Asset Retirement Obligation	0	3,269,028	3,269,028
<i>Total Deferred Outflows of Resources</i>	<u>7,849,104</u>	<u>3,793,858</u>	<u>11,642,962</u>
<b>Liabilities</b>			
Accounts Payable	778,824	64,385	843,209
Accrued Wages	704,017	44,527	748,544
Contracts Payable	1,625,284	281,303	1,906,587
Intergovernmental Payable	579,744	144,385	724,129
Matured Compensated Absences Payable	54,482	0	54,482
Employee Withholding Payable	1,935,651	119,107	2,054,758
Accrued Interest Payable	38,197	13,191	51,388
Retainage Payable	497,145	0	497,145
Unearned Revenue	17,842,975	0	17,842,975
Long-Term Liabilities:			
Due Within One Year	1,653,875	1,033,419	2,687,294
Due in More Than One Year:			
Net Pension Liability (See Note 16)	18,445,667	1,087,363	19,533,030
Other Amounts Due in More Than One Year	24,371,188	23,925,958	48,297,146
<i>Total Liabilities</i>	<u>68,527,049</u>	<u>26,713,638</u>	<u>95,240,687</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	30,482,891	0	30,482,891
Leases	1,630,879	0	1,630,879
Pension	24,264,311	1,443,051	25,707,362
OPEB	7,028,680	416,833	7,445,513
<i>Total Deferred Inflows of Resources</i>	<u>63,406,761</u>	<u>1,859,884</u>	<u>65,266,645</u>
<b>Net Position</b>			
Net Investment in Capital Assets	178,918,896	22,971,263	201,890,159
Restricted for:			
Capital Projects	3,784,503	0	3,784,503
Debt Service	3,021,211	0	3,021,211
911 Program	446,776	0	446,776
Mental Health	5,303,923	0	5,303,923
Children's Services	10,902,956	0	10,902,956
Public Assistance	1,777,531	0	1,777,531
Developmental Disabilities	10,558,945	0	10,558,945
Aging	2,387,840	0	2,387,840
Community Development Programs	3,983,197	0	3,983,197
Real Estate Assessment	2,707,258	0	2,707,258
Legislative and Executive	757,795	0	757,795
Motor Vehicle License	5,311,382	0	5,311,382
Pension Plans	696,236	41,512	737,748
Other Purposes	5,008,789	0	5,008,789
Unrestricted	14,772,780	5,043,463	19,816,243
<i>Total Net Position</i>	<u>\$250,340,018</u>	<u>\$28,056,238</u>	<u>\$278,396,256</u>

See accompanying notes to the basic financial statements



**Geauga County, Ohio**

*Statement of Activities  
For the Year Ended December 31, 2022*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$16,378,183	\$4,410,045	\$520,865	\$0
Judicial	4,781,428	1,407,867	860,914	0
Public Safety	17,300,443	2,207,347	1,361,487	0
Public Works	9,183,080	200,012	8,727,594	1,215,718
Health	7,782,506	331,167	3,951,985	0
Human Services	28,280,165	1,284,295	12,170,106	0
Interest	457,899	0	0	0
<i>Total Governmental Activities</i>	<u>84,163,704</u>	<u>9,840,733</u>	<u>27,592,951</u>	<u>1,215,718</u>
<b>Business-Type Activities:</b>				
Water Resources	10,509,465	7,095,736	0	2,690,152
Water District	1,538,402	1,130,311	0	0
Storm Water	17,164	8,680	0	0
<i>Total Business-Type Activities</i>	<u>12,065,031</u>	<u>8,234,727</u>	<u>0</u>	<u>2,690,152</u>
<i>Total - Primary Government</i>	<u>\$96,228,735</u>	<u>\$18,075,460</u>	<u>\$27,592,951</u>	<u>\$3,905,870</u>

**General Revenues**

Property Taxes Levied for:  
 General Purposes  
 Aging  
 Children's Services Board  
 Mental Health  
 Developmental Disabilities  
 Capital Projects  
 Sales Tax Levied for General Purposes  
 Grants and Entitlements not Restricted to Specific Programs  
 Investment Earnings/Interest  
 Other

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Position

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

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
(\$11,447,273)	\$0	(\$11,447,273)
(2,512,647)	0	(2,512,647)
(13,731,609)	0	(13,731,609)
960,244	0	960,244
(3,499,354)	0	(3,499,354)
(14,825,764)	0	(14,825,764)
(457,899)	0	(457,899)
<u>(45,514,302)</u>	<u>0</u>	<u>(45,514,302)</u>
0	(723,577)	(723,577)
0	(408,091)	(408,091)
0	(8,484)	(8,484)
<u>0</u>	<u>(1,140,152)</u>	<u>(1,140,152)</u>
<u>(45,514,302)</u>	<u>(1,140,152)</u>	<u>(46,654,454)</u>
10,427,919	0	10,427,919
2,886,668	0	2,886,668
3,467,970	0	3,467,970
3,389,982	0	3,389,982
11,548,122	0	11,548,122
3,204,365	0	3,204,365
21,027,423	0	21,027,423
4,171,500	0	4,171,500
1,460,265	27,040	1,487,305
4,191,384	1,293,291	5,484,675
<u>65,775,598</u>	<u>1,320,331</u>	<u>67,095,929</u>
(17,721)	17,721	0
<u>65,757,877</u>	<u>1,338,052</u>	<u>67,095,929</u>
20,243,575	197,900	20,441,475
<u>230,096,443</u>	<u>27,858,338</u>	<u>257,954,781</u>
<u>\$250,340,018</u>	<u>\$28,056,238</u>	<u>\$278,396,256</u>

## Geauga County, Ohio

### Balance Sheet Governmental Funds December 31, 2022

	General	Developmental Disabilities	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$16,795,583	\$9,747,439	\$17,891,275	\$60,727,277	\$105,161,574
Cash and Cash Equivalents					
In Segregated Accounts	39,829	524	0	195,670	236,023
Materials and Supplies Inventory	316,069	936	0	93,587	410,592
Accrued Interest Receivable	388,539	0	0	11,998	400,537
Accounts Receivable	31,361	11,374	0	55,606	98,341
Lease Receivable	27,717	1,603,162	0	0	1,630,879
Interfund Receivable	252,046	10,189	0	632,466	894,701
Intergovernmental Receivable	2,126,755	742,816	0	9,884,690	12,754,261
Prepaid Items	287,635	24,368	0	37,864	349,867
Sales Taxes Receivable	10,672,395	0	0	0	10,672,395
Property Taxes Receivable	8,516,606	13,019,221	0	11,437,751	32,973,578
Special Assessments Receivable	0	0	0	298,229	298,229
Loans Receivable	0	0	0	855,988	855,988
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	156,821	0	0	0	156,821
<b>Total Assets</b>	<b>\$39,611,356</b>	<b>\$25,160,029</b>	<b>\$17,891,275</b>	<b>\$84,231,126</b>	<b>\$166,893,786</b>
<b>Liabilities</b>					
Accounts Payable	\$281,671	\$55,630	\$48,300	\$393,223	\$778,824
Accrued Wages	392,079	62,059	0	249,879	704,017
Contracts Payable	301,386	200,131	0	1,123,767	1,625,284
Intergovernmental Payable	301,393	60,933	0	217,418	579,744
Employee Withholding Payable	1,044,690	186,357	0	704,604	1,935,651
Matured Compensated Absences Payable	54,482	0	0	0	54,482
Retainage Payable	0	0	0	497,145	497,145
Interfund Payable	0	7,939	0	886,762	894,701
Unearned Revenue	0	0	17,842,975	0	17,842,975
<b>Total Liabilities</b>	<b>2,375,701</b>	<b>573,049</b>	<b>17,891,275</b>	<b>4,072,798</b>	<b>24,912,823</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes	7,873,297	12,035,803	0	10,573,791	30,482,891
Leases	27,717	1,603,162	0	0	1,630,879
Unavailable Revenue	10,919,761	1,579,800	0	8,549,419	21,048,980
<b>Total Deferred Inflows of Resources</b>	<b>18,820,775</b>	<b>15,218,765</b>	<b>0</b>	<b>19,123,210</b>	<b>53,162,750</b>
<b>Fund Balances</b>					
Nonspendable	980,526	25,304	0	131,451	1,137,281
Restricted	0	9,342,911	0	38,590,132	47,933,043
Committed	719,976	0	0	22,313,535	23,033,511
Assigned	5,409,941	0	0	0	5,409,941
Unassigned	11,304,437	0	0	0	11,304,437
<b>Total Fund Balances</b>	<b>18,414,880</b>	<b>9,368,215</b>	<b>0</b>	<b>61,035,118</b>	<b>88,818,213</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$39,611,356</b>	<b>\$25,160,029</b>	<b>\$17,891,275</b>	<b>\$84,231,126</b>	<b>\$166,893,786</b>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

### *Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities December 31, 2022*

<b>Total Governmental Fund Balances</b>	<b>\$88,818,213</b>
 <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.	201,071,041
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	2,490,687
Sales Taxes	8,924,329
Intergovernmental	5,973,024
Permissive Motor Vehicle Tax	3,362,711
Special Assessments	298,229
Total	21,048,980
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditures is reported when due.	(38,197)
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:	
General Obligation Bonds	(9,133,151)
Sales Tax Revenue Bonds	(13,250,502)
Special Assessment Bonds	(285,313)
Compensated Absences	(3,356,097)
Total	(26,025,063)
The net pension asset, net OPEB asset and net pension 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	788,234
Deferred Outflows - Pension	7,762,865
Net Pension Liability	(18,445,667)
Deferred Inflows - Pension	(24,264,311)
Net OPEB Asset	6,566,364
Deferred Outflows - OPEB	86,239
Deferred Inflows - OPEB	(7,028,680)
Total	(34,534,956)
<i>Net Position of Governmental Activities</i>	<b>\$250,340,018</b>

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, 2022*

	General	Developmental Disabilities	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	\$10,403,123	\$11,443,975	\$0	\$13,094,932	\$34,942,030
Sales Tax	20,848,603	0	0	0	20,848,603
Permissive Motor Vehicle License Tax	0	0	0	1,214,238	1,214,238
Charges for Services	5,038,427	626,510	0	3,249,557	8,914,494
Licenses and Permits	30,952	0	0	285,845	316,797
Fines, Forfeitures and Settlements	69,539	0	0	311,839	381,378
Intergovernmental	4,942,056	2,810,045	347,245	22,298,886	30,398,232
Special Assessments	0	0	0	19,612	19,612
Investment Earnings/Interest	1,329,466	50,805	0	79,994	1,460,265
Rentals	95,247	0	0	29,894	125,141
Contributions and Donations	0	23,565	0	226,612	250,177
Lease Revenue	29,229	65,413	0	0	94,642
Other	1,618,268	370,686	0	2,202,430	4,191,384
<i>Total Revenues</i>	<u>44,404,910</u>	<u>15,390,999</u>	<u>347,245</u>	<u>43,013,839</u>	<u>103,156,993</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	13,548,423	0	347,245	2,631,481	16,527,149
Judicial	5,538,089	0	0	1,162,491	6,700,580
Public Safety	14,098,344	0	0	2,360,363	16,458,707
Public Works	177,944	0	0	14,543,147	14,721,091
Health	562,947	0	0	7,388,204	7,951,151
Human Services	478,032	16,888,751	0	14,927,328	32,294,111
Capital Outlay	0	0	0	9,239,138	9,239,138
Debt Service:					
Principal Retirement	0	0	0	956,321	956,321
Interest	0	0	0	502,223	502,223
<i>Total Expenditures</i>	<u>34,403,779</u>	<u>16,888,751</u>	<u>347,245</u>	<u>53,710,696</u>	<u>105,350,471</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>10,001,131</u>	<u>(1,497,752)</u>	<u>0</u>	<u>(10,696,857)</u>	<u>(2,193,478)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	10,614,651	10,614,651
Transfers Out	(7,772,179)	0	0	(2,860,193)	(10,632,372)
<i>Total Other Financing Sources (Uses)</i>	<u>(7,772,179)</u>	<u>0</u>	<u>0</u>	<u>7,754,458</u>	<u>(17,721)</u>
<i>Net Change in Fund Balances</i>	2,228,952	(1,497,752)	0	(2,942,399)	(2,211,199)
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>16,185,928</u>	<u>10,865,967</u>	<u>0</u>	<u>63,977,517</u>	<u>91,029,412</u>
<i>Fund Balances End of Year</i>	<u>\$18,414,880</u>	<u>\$9,368,215</u>	<u>\$0</u>	<u>\$61,035,118</u>	<u>\$88,818,213</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, 2022*

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>(\$2,211,199)</b>
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period:	
Capital Asset Additions	9,705,618
Current Year Depreciation	<u>(3,378,425)</u>
Total	6,327,193
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.	
	(902,473)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:	
Delinquent Property Taxes	(17,004)
Sales Taxes	178,820
Intergovernmental	1,069,606
Permissive Motor Vehicle Tax	47,916
Special Assessments	<u>(11,331)</u>
Total	1,268,007
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.	
	956,321
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	3,655
Amortization of Premium	<u>40,669</u>
Total	44,324
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.	
	(190,017)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts in deferred outflows:	
Pension	4,418,471
OPEB	<u>56,909</u>
Total	4,475,380
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	4,650,102
OPEB	<u>5,825,937</u>
Total	<u>10,476,039</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$20,243,575</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property Taxes	\$9,694,373	\$9,786,429	\$10,418,447	\$632,018
Sales Tax	15,500,000	18,750,000	20,880,469	2,130,469
Charges for Services	4,174,246	4,220,322	4,350,392	130,070
Licenses and Permits	10,000	10,000	14,746	4,746
Fines, Forfeitures and Settlements	50,000	50,000	71,394	21,394
Intergovernmental	3,840,168	3,806,408	4,757,575	951,167
Investment Earnings/Interest	600,000	600,000	1,519,301	919,301
Rentals	70,000	120,000	124,624	4,624
Other	509,418	774,243	1,128,049	353,806
<i>Total Revenues</i>	<u>34,448,205</u>	<u>38,117,402</u>	<u>43,264,997</u>	<u>5,147,595</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	14,248,053	15,252,609	13,857,102	1,395,507
Judicial	5,746,083	5,883,883	5,170,486	713,397
Public Safety	14,029,897	14,991,452	14,425,318	566,134
Public Works	172,625	177,125	175,847	1,278
Health	663,481	611,981	569,780	42,201
Human Services	623,562	633,262	475,799	157,463
<i>Total Expenditures</i>	<u>35,483,701</u>	<u>37,550,312</u>	<u>34,674,332</u>	<u>2,875,980</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,035,496)</u>	<u>567,090</u>	<u>8,590,665</u>	<u>8,023,575</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	18,333	18,333	18,333	0
Transfers In	20,000	20,000	0	(20,000)
Transfers Out	(3,365,907)	(7,873,090)	(7,772,179)	100,911
<i>Total Other Financing Sources (Uses)</i>	<u>(3,327,574)</u>	<u>(7,834,757)</u>	<u>(7,753,846)</u>	<u>80,911</u>
<i>Net Change in Fund Balance</i>	<u>(4,363,070)</u>	<u>(7,267,667)</u>	<u>836,819</u>	<u>8,104,486</u>
Fund Balances Beginning of Year	8,793,356	8,793,356	8,793,356	0
Unexpended Prior Year Encumbrances	924,102	924,102	924,102	0
<i>Fund Balances End of Year</i>	<u>\$5,354,388</u>	<u>\$2,449,791</u>	<u>\$10,554,277</u>	<u>\$8,104,486</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property Taxes	\$11,584,649	\$11,061,990	\$11,446,142	\$384,152
Charges for Services	685,000	685,000	665,513	(19,487)
Intergovernmental	2,313,346	2,329,200	2,886,364	557,164
Investment Earnings/Interest	0	0	1,642	1,642
Contributions and Donations	0	0	23,565	23,565
Other	10,000	10,000	390,781	380,781
<i>Total Revenues</i>	14,592,995	14,086,190	15,414,007	1,327,817
<b>Expenditures</b>				
Current:				
Human Services	14,749,000	17,246,000	16,756,664	489,336
<i>Net Change in Fund Balance</i>	(156,005)	(3,159,810)	(1,342,657)	1,817,153
Fund Balances Beginning of Year	9,683,326	9,683,326	9,683,326	0
Unexpended Prior Year Encumbrances	350,783	350,783	350,783	0
<i>Fund Balances End of Year</i>	<u>\$9,878,104</u>	<u>\$6,874,299</u>	<u>\$8,691,452</u>	<u>\$1,817,153</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$9,095,110	\$9,095,110	\$9,095,110	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	<u>18,190,220</u>	<u>18,190,220</u>	<u>487,145</u>	<u>17,703,075</u>
<i>Net Change in Fund Balance</i>	(9,095,110)	(9,095,110)	8,607,965	17,703,075
Fund Balances Beginning of Year	<u>9,095,110</u>	<u>9,095,110</u>	<u>9,095,110</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$17,703,075</u></u>	<u><u>\$17,703,075</u></u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

### Statement of Fund Net Position Enterprise Funds December 31, 2022

	Water Resources	Other Enterprise Funds	Total
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$5,379,968	\$1,848,473	\$7,228,441
Materials and Supplies Inventory	5,620	0	5,620
Accrued Interest Receivable	6,741	0	6,741
Accounts Receivable	1,173,965	67,011	1,240,976
Special Assessments Receivable	2,136,742	6,656	2,143,398
Prepaid Items	24,987	0	24,987
<i>Total Current Assets</i>	<u>8,728,023</u>	<u>1,922,140</u>	<u>10,650,163</u>
<i>Noncurrent Assets:</i>			
<i>Restricted Assets:</i>			
Net Pension Asset	46,918	0	46,918
Net OPEB Asset	389,621	0	389,621
<i>Capital Assets:</i>			
Nondepreciable Capital Assets	1,027,375	0	1,027,375
Depreciable Capital Assets, Net	37,441,730	3,280,095	40,721,825
<i>Total Noncurrent Assets</i>	<u>38,905,644</u>	<u>3,280,095</u>	<u>42,185,739</u>
<i>Total Assets</i>	<u>47,633,667</u>	<u>5,202,235</u>	<u>52,835,902</u>
<b>Deferred Outflows of Resources</b>			
Pension	459,095	0	459,095
OPEB	5,027	0	5,027
Deferred Charges on Refunding	60,708	0	60,708
Asset Retirement Obligation	3,269,028	0	3,269,028
<i>Total Deferred Outflows of Resources</i>	<u>3,793,858</u>	<u>0</u>	<u>3,793,858</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	44,649	19,736	64,385
Accrued Wages	40,769	3,758	44,527
Contracts Payable	258,714	22,589	281,303
Intergovernmental Payable	68,507	75,878	144,385
Employee Withholding Payable	108,129	10,978	119,107
Compensated Absences Payable	25,940	8,261	34,201
Accrued Interest Payable	13,191	0	13,191
OWDA Loans Payable	857,671	0	857,671
Revenue Bonds Payable	32,800	0	32,800
OPWC Loans Payable	108,747	0	108,747
<i>Total Current Liabilities</i>	<u>1,559,117</u>	<u>141,200</u>	<u>1,700,317</u>
<i>Long-Term Liabilities (net of current portion):</i>			
Compensated Absences Payable	97,884	16,187	114,071
OWDA Loans Payable	14,595,470	0	14,595,470
Revenue Bonds Payable	1,550,100	0	1,550,100
OPWC Loans Payable	1,693,857	0	1,693,857
Net Pension Liability	1,087,363	0	1,087,363
Asset Retirement Obligations	5,972,460	0	5,972,460
<i>Total Long-Term Liabilities</i>	<u>24,997,134</u>	<u>16,187</u>	<u>25,013,321</u>
<i>Total Liabilities</i>	<u>26,556,251</u>	<u>157,387</u>	<u>26,713,638</u>
<b>Deferred Inflows of Resources</b>			
Pension	1,443,051	0	1,443,051
OPEB	416,833	0	416,833
<i>Total Deferred Inflows of Resources</i>	<u>1,859,884</u>	<u>0</u>	<u>1,859,884</u>
<b>Net Position</b>			
Net Investment in Capital Assets	19,691,168	3,280,095	22,971,263
Restricted for Pension Plans	41,512	0	41,512
Unrestricted	3,278,710	1,764,753	5,043,463
<i>Total Net Position</i>	<u>\$23,011,390</u>	<u>\$5,044,848</u>	<u>\$28,056,238</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, 2022*

	Water Resources	Other Enterprise Funds	Total
<b>Operating Revenues</b>			
Charges for Services	\$6,929,194	\$1,131,041	\$8,060,235
Tap-In Fees	166,542	7,950	174,492
Special Assessments	1,555,829	0	1,555,829
Other	1,037,600	255,691	1,293,291
<i>Total Operating Revenues</i>	<u>9,689,165</u>	<u>1,394,682</u>	<u>11,083,847</u>
<b>Operating Expenses</b>			
Personal Services	1,787,293	291,171	2,078,464
Materials and Supplies	475,304	68,661	543,965
Contractual Services	5,879,548	777,682	6,657,230
Depreciation	1,732,356	406,356	2,138,712
Other	399,913	11,696	411,609
<i>Total Operating Expenses</i>	<u>10,274,414</u>	<u>1,555,566</u>	<u>11,829,980</u>
<i>Operating Income (Loss)</i>	<u>(585,249)</u>	<u>(160,884)</u>	<u>(746,133)</u>
<b>Non-Operating Revenues (Expenses)</b>			
Investment Earnings/Interest	27,040	0	27,040
Interest	(233,723)	0	(233,723)
Loss on Disposal of Capital Assets	(1,328)	0	(1,328)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(208,011)</u>	<u>0</u>	<u>(208,011)</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(793,260)</u>	<u>(160,884)</u>	<u>(954,144)</u>
Capital Contributions	1,134,323	0	1,134,323
Transfers In	0	17,721	17,721
<i>Change in Net Position</i>	<u>341,063</u>	<u>(143,163)</u>	<u>197,900</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>22,670,327</u>	<u>5,188,011</u>	<u>27,858,338</u>
<i>Net Position End of Year</i>	<u>\$23,011,390</u>	<u>\$5,044,848</u>	<u>\$28,056,238</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Cash Flows  
Enterprise Funds  
For the Year Ended December 31, 2022*

	Water Resources	Other Enterprise Funds	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$7,215,571	\$1,143,246	\$8,358,817
Other Cash Receipts	1,037,600	255,691	1,293,291
Cash Payments to Employees for Services	(2,707,692)	(276,286)	(2,983,978)
Cash Payments for Goods and Services	(6,198,145)	(811,641)	(7,009,786)
Other Cash Payments	(401,033)	(13,364)	(414,397)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<i>(1,053,699)</i>	<i>297,646</i>	<i>(756,053)</i>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers In	0	17,721	17,721
<b>Cash Flows from Capital and Related Financing Activities</b>			
<b>Related Financing Activities</b>			
Capital Contributions	1,134,323	0	1,134,323
Proceeds from OWDA Loans	4,077,325	0	4,077,325
Current Refunding Payments - USDA-RD	(1,731,853)	0	(1,731,853)
Principal Paid on Revenue Bonds	(32,000)	0	(32,000)
Interest Paid on Revenue Bonds	(40,373)	0	(40,373)
Principal Paid on OPWC Loans	(108,746)	0	(108,746)
Principal Paid on OWDA Loans	(975,206)	0	(975,206)
Interest Paid on OWDA Loans	(216,826)	0	(216,826)
Payments for Capital Acquisitions	(869,487)	0	(869,487)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<i>1,237,157</i>	<i>0</i>	<i>1,237,157</i>
<b>Cash Flows from Investing Activities</b>			
Investment Earnings/Interest on Investments	21,854	0	21,854
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<i>205,312</i>	<i>315,367</i>	<i>520,679</i>
<i>Cash and Cash Equivalents Beginning of Year</i>	<i>5,174,656</i>	<i>1,533,106</i>	<i>6,707,762</i>
<i>Cash and Cash Equivalents End of Year</i>	<i>\$5,379,968</i>	<i>\$1,848,473</i>	<i>\$7,228,441</i>

(continued)

## Geauga County, Ohio

*Statement of Cash Flows  
Enterprise Funds (continued)  
For the Year Ended December 31, 2022*

	Water Resources	Other Enterprise Funds	Total
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>			
Operating Income (Loss)	(\$585,249)	(\$160,884)	(\$746,133)
Adjustments:			
Depreciation	1,732,356	406,356	2,138,712
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>			
Accounts Receivable	(57,200)	4,420	(52,780)
Prepaid Items	14,886	3,268	18,154
Special Assessments	(1,378,794)	(165)	(1,378,959)
Net Pension Asset	(5,355)	0	(5,355)
Net OPEB Asset	5,648	0	5,648
Deferred Outflows of Resources - Pension	353,734	0	353,734
Deferred Outflows of Resources - OPEB	148,473	0	148,473
Deferred Outflows of Resources - Asset Retirement Obligation	146,545	0	146,545
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>			
Accounts Payable	(39,015)	8,350	(30,665)
Contracts Payable	39,884	(5,644)	34,240
Accrued Wages	8,573	248	8,821
Matured Compensated Absences Payable	(11,543)	0	(11,543)
Compensated Absences Payable	(32,567)	11,466	(21,101)
Intergovernmental Payable	13,041	31,002	44,043
Payroll Withholding Payable	(3,381)	(771)	(4,152)
Net Pension Liability	(62,473)	0	(62,473)
Deferred Inflows of Resources - Pension	(832,586)	0	(832,586)
Deferred Inflows of Resources - OPEB	(508,676)	0	(508,676)
<i>Total Adjustments</i>	(468,450)	458,530	(9,920)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(\$1,053,699)	\$297,646	(\$756,053)

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Net Position  
Fiduciary Funds  
December 31, 2022*

	Custodial	
	External Investment Pool	Other Custodial
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$4,465,215	\$11,299,638
Cash and Cash Equivalents in Segregated Accounts	0	949,668
Accrued Interest Receivable	13,218	0
Intergovernmental Receivable	0	4,260,110
Property Taxes Receivable	0	220,222,001
Special Assessments Receivable	0	1,166,899
	<u>4,478,433</u>	<u>237,898,316</u>
<i>Total Assets</i>		
<b>Liabilities</b>		
Accounts Payable and Other Liabilities	0	503,382
Intergovernmental Payable	0	7,016,655
	<u>0</u>	<u>7,520,037</u>
<i>Total Liabilities</i>		
<b>Deferred Inflows of Resources</b>		
Property Taxes	0	220,222,001
	<u>0</u>	<u>220,222,001</u>
<b>Net Position</b>		
Restricted for:		
Pool Participants	4,478,433	0
Individuals, Organizations and Other Governments	0	10,156,278
	<u>4,478,433</u>	<u>10,156,278</u>
<i>Total Net Position</i>		

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, 2022*

	Custodial	
	External Investment Pool	Other Custodial
<b>Additions</b>		
Intergovernmental	\$0	\$8,176,503
Amounts Received as Fiscal Agent	0	5,363,124
Licenses, Permits and Fees For Other Governments	0	244,108
Fines and Forfeitures for Other Governments	0	142,010
Other Amounts Collected for Distribution	0	1,661,784
Property Tax Collections for Other Governments	0	178,528,414
Total Additions Before Investment Earnings and Capital Transactions	0	194,115,943
Investment Earnings:		
Interest	60,397	0
Net increase in the fair value of investments	(34,454)	0
Net Investment Earnings	25,943	0
Capital Transactions:		
Amounts Invested	1,817,324	0
Amounts Distributed	(2,205,100)	0
Net Capital Transactions	(387,776)	0
<i>Total Additions</i>	<i>(361,833)</i>	<i>194,115,943</i>
<b>Deductions</b>		
Distributions of State Funds to Other Governments	0	8,178,526
Property Tax Distributions to Other Governments	0	179,279,474
Distributions to Other Governments	0	516,052
Distributions to Others	0	1,531,850
Distributions as Fiscal Agent	0	4,935,260
Distributions to Participants	60,110	0
<i>Total Deductions</i>	<i>60,110</i>	<i>194,441,162</i>
<i>Change in Net Position</i>	<i>(421,943)</i>	<i>(325,219)</i>
<i>Net Position Beginning of Year</i>	<i>4,900,376</i>	<i>10,481,497</i>
<i>Net Position End of Year</i>	<i>\$4,478,433</i>	<i>\$10,156,278</i>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

Geauga County, Ohio (the County) was created in 1806. The County is governed by a Board of three commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative officials. These officials are: Clerk of Courts, Treasurer, Prosecuting Attorney, Coroner, Engineer, Sheriff, and Recorder. There are also two elected Common Pleas Court Judges and one elected Common Pleas Probate/Juvenile Court Judge. Although these elected officials manage the internal operations of their respective departments, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

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

### ***Reporting Entity***

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Geauga County, this includes the Children's Services Board, the Board of Developmental Disabilities, the Board of Mental Health and Recovery Services and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The reporting entity of the County does not include any component units.

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

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



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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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, 2022*

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***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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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***Fiduciary Fund Types*** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County reports the external portion of its investment pool in a separate external investment pool fund column under the custodial fund classification as these amounts are not held in a trust that meets the specified criteria. Other custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

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

### ***Measurement Focus***

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

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

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

For proprietary funds, the statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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### ***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and the statements presented for proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

***Revenues – Exchange and Non-exchange Transactions*** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty one days of year-end. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net 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, 2022, but which were levied to finance year 2023 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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes intergovernmental grants, permissive motor vehicle tax and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 21. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 16 and 17).

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

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

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

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

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

During 2022, investments were limited to STAR Ohio, First American Government Obligation Mutual Fund, US Treasury notes, US Treasury bills, 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 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transactions to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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Investment procedures are restricted by the provisions of the Ohio Revised Code. Investment Earnings/Interest revenue credited to the general fund during 2022 amounted to \$1,329,466, which includes \$1,136,197 assigned from other County funds.

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

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

### ***Restricted Assets***

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

### ***Capital Assets***

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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

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

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

### ***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2022, 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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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### ***Accrued Liabilities and Long-Term Obligations***

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

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

### ***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of 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 2023'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.



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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

### ***Interfund Balances***

On the fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables.” Interfund 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.

### ***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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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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.

### ***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. Restricted net position for pension plans represent the corresponding restricted asset amounts after considering the related deferred outflows and deferred inflows. Net position restricted for debt service includes both principal and interest. The amount which will be used for principal is not certain. Net position restricted for other purposes include the operation of the title department, busing system administration, County Bureau of Support and care and custody of delinquent juveniles. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

### ***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water resources, the water district and storm water. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as non-operating.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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### ***OneOhio Opioid Settlement Monies***

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Although the settlement has been reached, uncertainties remain related to measurement. As a participating subdivision, the County received the first of eighteen distributions in 2022. This distribution of \$128,985 is reflected as fines, forfeitures and settlements revenue in the OneOhio Opioid Settlement special revenue fund in the accompanying financial statements.

### ***Leases***

The County serves as the lessor in various noncancellable leases which are accounted for as follows:

***Lessor*** 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.

### ***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.

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

### ***Change in Accounting Principles***

For 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* and related guidance from (GASB) Implementation Guide No. 2019-3, *Leases*. The County also implemented GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, and *Implementation Guide No. 2020-1*

GASB Statement 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's 2022 financial statements. For governmental activities, The County recognized \$1,725,521 in leases receivable at January 1, 2022; however, this entire amount was offset by the deferred inflows related to leases.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

GASB 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the County's financial statements.

GASB 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

The changes for GASB 87, GASB 91 and GASB 97 were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

### ***Restatement of Fund Balances and Net Position***

During 2022, it was determined that loans receivable were overstated in governmental activities and OPWC loans were overstated in business-type activities. The restatements had the following effect on fund balance and net position as of December 31, 2021:

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Fund Balances, December 31, 2021	\$16,185,928	\$10,865,967	\$64,051,020	\$91,102,915
Adjustments:				
Loans Receivable	0	0	(73,503)	(73,503)
Restated Fund Balances, December 31, 2021	<u>\$16,185,928</u>	<u>\$10,865,967</u>	<u>\$63,977,517</u>	<u>\$91,029,412</u>

	Water Resources	Other Enterprise Funds	Total Enterprise
Net Position, December 31, 2021	\$22,865,327	\$5,188,011	\$28,053,338
Adjustments:			
OPWC Loans	(195,000)	0	(195,000)
Restated Net Position, December 31, 2021	<u>\$22,670,327</u>	<u>\$5,188,011</u>	<u>\$27,858,338</u>

	Governmental Activities	Business Type Activities
Net Position December 31, 2021	\$230,169,946	\$28,053,338
Adjustments:		
Loans Receivable	(73,503)	0
OPWC Loans	0	(195,000)
Restated Net Position December 31, 2021	<u>\$230,096,443</u>	<u>\$27,858,338</u>

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

### Note 4. Fund Balances

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

Fund Balances	General	Developmental Disabilities	Other Governmental Funds	Total
<b><i>Nonspendable</i></b>				
Unclaimed Monies	\$156,821	\$0	\$0	\$156,821
Prepays	287,635	24,368	37,864	349,867
Inventory	316,069	936	93,587	410,592
Interfund Loan	220,001	0	0	220,001
<b><i>Total Nonspendable</i></b>	<b>980,526</b>	<b>25,304</b>	<b>131,451</b>	<b>1,137,281</b>
<b><i>Restricted for</i></b>				
Capital Projects	0	0	3,309,725	3,309,725
Debt Service	0	0	3,775,145	3,775,145
911 Program	0	0	528,393	528,393
Mental Health	0	0	4,272,854	4,272,854
Children's Services	0	0	9,801,737	9,801,737
Public Assistance	0	0	1,304,836	1,304,836
Developmental Disabilities	0	9,342,911	0	9,342,911
Aging	0	0	2,001,637	2,001,637
Community Development Programs	0	0	3,996,482	3,996,482
Real Estate Assessment	0	0	2,740,246	2,740,246
Delinquent Tax	0	0	853,577	853,577
Motor Vehicle License	0	0	2,139,102	2,139,102
Other Purposes	0	0	3,866,398	3,866,398
<b><i>Total Restricted</i></b>	<b>0</b>	<b>9,342,911</b>	<b>38,590,132</b>	<b>47,933,043</b>
<b><i>Committed to</i></b>				
Juvenile Detention Facility	34,661	0	0	34,661
Compensated Absences	399,117	0	0	399,117
Emergency Preparedness Program	0	0	1,083,350	1,083,350
Law Enforcement Services	0	0	322,100	322,100
Capital Improvements	0	0	20,908,085	20,908,085
Service Contracts	286,198	0	0	286,198
<b><i>Total Committed</i></b>	<b>719,976</b>	<b>0</b>	<b>22,313,535</b>	<b>23,033,511</b>
<b><i>Assigned to</i></b>				
Board of Elections	888,896	0	0	888,896
Building	97,764	0	0	97,764
Recorder Escrow	2,927	0	0	2,927
Public Defender	559	0	0	559
Treasurer	288,822	0	0	288,822
Public Safety	39,535	0	0	39,535
Purchases on Order:				
General Government:				
Legislative and Executive	589,142	0	0	589,142
Judicial	70,833	0	0	70,833
Public Safety	469,725	0	0	469,725
Human Services	26,478	0	0	26,478
Year 2023 Appropriations	2,935,260	0	0	2,935,260
<b><i>Total Assigned</i></b>	<b>5,409,941</b>	<b>0</b>	<b>0</b>	<b>5,409,941</b>
<b><i>Unassigned</i></b>	<b>11,304,437</b>	<b>0</b>	<b>0</b>	<b>11,304,437</b>
<b>Total Fund Balances</b>	<b>\$18,414,880</b>	<b>\$9,368,215</b>	<b>\$61,035,118</b>	<b>\$88,818,213</b>

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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### **Note 5. Budgetary Basis of Accounting**

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

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

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

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

	Net Change in Fund Balances		
	General	Developmental Disabilities	American Rescue Plan
GAAP Basis	\$2,228,952	(\$1,497,752)	\$0
Net Adjustment for Revenue Accruals	(20,087)	187,032	8,747,865
Beginning Fair Value Adjustment for Investments	91,418	0	0
Ending Fair Value Adjustment for Investments	894,903	0	0
Beginning Unrecorded Cash	1,374,280	519,950	0
Ending Unrecorded Cash	(1,973,579)	(223,227)	0
Advances In	18,333	0	0
Net Adjustment for Expenditure Accruals	1,138,433	504,624	48,300
Excess of Revenues Over Expenditures			
County Recorder Micrographics	(65)	0	0
Certificate of Title	(75,964)	0	0
Elections	(158,111)	0	0
Non-Budgeted Activity	(658,621)	(279,996)	0
Encumbrances	(2,023,073)	(553,288)	(188,200)
Budget Basis	<u>\$836,819</u>	<u>(\$1,342,657)</u>	<u>\$8,607,965</u>

### Note 6. Deposits and Investments

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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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 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.



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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, 2022, \$6,664,018 of the County's bank balance of \$61,107,530 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. One of the County's financial institutions participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

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

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

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

### ***Investments***

Investments are reported at fair value. As of December 31, 2022, 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>\$12,500,000</u>	Average 31.9 Days	AAAm	N/A
Fair Value - Level One Inputs				
First American Government Obligation Mutual Fund	<u>98,596</u>	Less than one year	AAAm	N/A
Fair Value - Level Two Inputs				
US Treasury Notes	29,105,173	Less than three years	N/A	41.43 %
US Treasury Bills	6,930,684	Less than one year	N/A	9.87
Federal Farm Credit Bank Notes	8,805,184	Less than four years	AA+	12.53
Federal Home Loan Bank Bonds	<u>12,807,095</u>	Less than two to three years	AA+	18.23
Total Fair Value - Level Two Inputs	<u>57,648,136</u>			
Total Investments	<u>\$70,246,732</u>			

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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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, 2022. 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 standard rating service. The County has no investment policy that addresses credit risk.

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

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

## **Note 7. Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2022 for real and public utility property taxes represents collections of 2021 taxes.

2022 real property taxes are levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

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. 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

The full tax rate for all County operations for the year ended December 31, 2022, was \$12.65 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2022 property tax receipts were based are as follows:

Real Property	\$3,468,797,240
Public Utility Personal Property	<u>132,215,890</u>
Total Assessed Value	<u><u>\$3,601,013,130</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, 2022, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2022 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 2022, the County's property taxes were reduced by \$1,315,039 under these abatement agreements entered into by another government:

<u>Overlapping Government</u>	<u>Amount of 2022 Taxes Abated</u>
<i>Community Reinvestment Areas:</i>	
Troy Township	\$857,546
City of Chardon	291,611
Village of Middlefield	116,204
Parkman Township	<u>49,678</u>
	<u>\$1,315,039</u>

### **Note 8. Permissive Sales and Use Tax**

At the November 1989 general election, a renewal of the one-half percent tax imposed by Commissioners resolution in 1987 on all retail sales made in the County was approved by the voters of the County, with an indefinite time period. Effective February 1, 2004, the sales tax rate was increased by ½ percent. ¼ percent of the increase is permanent to fund the general fund and projects as needed. On September 4, 2008 the Commissioners extended the additional ¼ percent that was due to expire on January 31, 2009 for a continuous period of time.

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

### Note 9. Receivables

Receivables at December 31, 2022, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, 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 \$367,432 in the community development administration special revenue fund. At December 31, 2022, there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$286,898 in the bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$37,483.

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

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
<b>General Fund</b>	
Casino Tax	\$693,490
Property Tax Rollbacks and Exemptions	528,364
Miscellaneous	513,702
Local Government and Revenue Assistance	391,199
Total General Fund	<u>2,126,755</u>
<b>Special Revenue Funds</b>	
Developmental Disabilities	742,816
Prosecutor Tax Collector	381
Treasurer Delinquent Tax Fee	381
CASA	15,676
Intensive Supervision	93,606
911 Programs	15,148
Pre-Sentence Investigative Reporting	76,700
800 System Communications	531
Motor Vehicle License	4,188,325
Mental Health	1,169,390
Children's Services Levy	958,299
Child Support Enforcement	275,038
Transportation Administration	305,634
Aging	295,343
Public Assistance	1,051,173
Law Library	5,438
Targeted Community Alternatives to Prison	424,035
Pretrial Release	82,608
Total Special Revenue Funds	<u>9,700,522</u>
<b>Capital Projects Funds</b>	
Road and Bridge	926,984
<i>Total Governmental Activities</i>	<u>\$12,754,261</u>

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

### ***Lease Receivable***

The County is reporting leases receivable of \$27,717 in the general fund, and \$1,603,162 in the developmental disabilities special revenue fund at December 31, 2022. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2022, the County recognized lease revenue of \$29,229 and interest revenue of \$1,331 in the general fund and lease revenue of \$65,413 and interest revenue of \$49,163 in the developmental disabilities related to lease payments received. A description of the County's leasing arrangements is as follows:

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

<u>Company</u>	<u>Lease Commencement Date</u>	<u>Years</u>	<u>Lease Ending Date</u>	<u>Payment Method</u>
Family and Community Services Inc.	2020	3	2023	Monthly
Timmons	2020	3	2023	Yearly
West Geauga Local School District	2011	30	2041	Monthly

Geauga County expects to receive lease principal and interest revenue of \$27,717 and \$443, respectively, in the general fund and lease principal and interest revenue of \$67,403 and \$47,173, respectively, in the developmental disabilities special revenue fund in 2023.

### **Note 10. Contingent Liabilities**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

### **Note 11. Joint Ventures**

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

The Emergency Management Agency (the "Agency") is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2022, the County contributed \$10,000 to the Agency, which represents 2.53 percent of the total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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### ***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 2022. 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 2022, the County contributed \$307,315 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 12. Public Entity Risk Pools**

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

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

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

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

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

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

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

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

## **Note 13. Jointly Governed Organizations**

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

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 45 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2022, the County contributed \$43,286, which represents 4.58 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 2022, the Airport received sufficient revenues and no additional funds were needed.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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### ***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 2022, N.E.O.N. received sufficient revenues from State grant monies and no additional funds were needed from Geauga County.

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

The Family First Council (the "Council") provides services to multi-need youth in Geauga County. Members of the Council include the Board of Health, County Board of Education, Board of Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Jobs and Family Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the Council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. The Council exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2022, the County Commissioners contributed \$84,968, which represents 5.46 percent of total contributions.

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

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

### ***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.



# Geauga County, Ohio

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

## Note 14. Interfund Transfers and Balances

### *Interfund Transfers*

Interfund transfers for the year ended December 31, 2022, consisted of the following:

Transfers To	Transfers From		Totals
	General	Other Governmental Funds	
Other Governmental Funds	\$7,754,458	\$2,860,193	\$10,614,651
Storm Water	17,721	0	17,721
Totals	\$7,772,179	\$2,860,193	\$10,632,372

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

### *Interfund Balances*

Interfund balances at December 31, 2022, 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 \$252,046 interfund receivable in the general fund is expected to be repaid in 2023.

Interfund Payable	Interfund Receivable			Totals
	General	Developmental Disabilities	Other Governmental Funds	
Developmental Disabilities	\$0	\$0	\$7,939	\$7,939
Other Governmental Funds	252,046	10,189	624,527	886,762
Totals	\$252,046	\$10,189	\$632,466	\$894,701

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

### Note 15. Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

	Balance 12/31/21	Additions	Reductions	Balance 12/31/22
<b>Government Activities:</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$4,399,029	\$0	(\$890,000)	\$3,509,029
Infrastructure	137,359,801	1,265,304	0	138,625,105
Construction in Progress	23,017,688	7,778,301	(30,795,989)	0
<i>Total Nondepreciable Capital Assets</i>	<u>164,776,518</u>	<u>9,043,605</u>	<u>(31,685,989)</u>	<u>142,134,134</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	58,786,780	30,795,989	(9,252)	89,573,517
Machinery and Equipment	10,911,240	567,781	(318,463)	11,160,558
Vehicles	10,172,097	94,232	(231,489)	10,034,840
<i>Total Depreciable Capital Assets</i>	<u>79,870,117</u>	<u>31,458,002</u>	<u>(559,204)</u>	<u>110,768,915</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(31,260,794)	(1,888,598)	4,395	(33,144,997)
Machinery and Equipment	(10,166,997)	(276,363)	318,463	(10,124,897)
Vehicles	(7,572,523)	(1,213,464)	223,873	(8,562,114)
<i>Total Accumulated Depreciation</i>	<u>(49,000,314)</u>	<u>(3,378,425) *</u>	<u>546,731</u>	<u>(51,832,008)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>30,869,803</u>	<u>28,079,577</u>	<u>(12,473)</u>	<u>58,936,907</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$195,646,321</u>	<u>\$37,123,182</u>	<u>(\$31,698,462)</u>	<u>\$201,071,041</u>

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

General Government:	
Legislative and Executive	\$2,072,487
Judicial	2,770
Public Safety	506,461
Public Works	543,552
Health	129,138
Human Services	124,017
Total	<u>\$3,378,425</u>

## Geauga County, Ohio

### *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

	Balance 12/31/21	Additions	Reductions	Balance 12/31/22
<b>Business Type Activities:</b>				
<b><i>Nondepreciable Capital Assets</i></b>				
Land	\$1,027,375	\$0	\$0	\$1,027,375
Construction in Progress	4,516,402	395,023	(4,911,425)	0
<b><i>Total Nondepreciable Capital Assets</i></b>	<b>5,543,777</b>	<b>395,023</b>	<b>(4,911,425)</b>	<b>1,027,375</b>
<b><i>Depreciable Capital Assets</i></b>				
Building and Improvements	22,559,508	4,911,425	0	27,470,933
Machinery and Equipment	3,481,838	0	(39,830)	3,442,008
Vehicles	1,485,671	474,464	(51,220)	1,908,915
Water and Wastewater Lines	50,262,435	0	0	50,262,435
<b><i>Total Depreciable Capital Assets</i></b>	<b>77,789,452</b>	<b>5,385,889</b>	<b>(91,050)</b>	<b>83,084,291</b>
<b><i>Less Accumulated Depreciation</i></b>				
Buildings and Improvements	(11,526,477)	(496,740)	0	(12,023,217)
Machinery and Equipment	(2,920,368)	(9,873)	38,502	(2,891,739)
Vehicles	(1,364,323)	(392,636)	51,220	(1,705,739)
Water and Wastewater Lines	(24,502,308)	(1,239,463)	0	(25,741,771)
<b><i>Total Accumulated Depreciation</i></b>	<b>(40,313,476)</b>	<b>(2,138,712)</b>	<b>89,722</b>	<b>(42,362,466)</b>
<b><i>Total Depreciable Capital Assets, Net</i></b>	<b>37,475,976</b>	<b>3,247,177</b>	<b>(1,328)</b>	<b>40,721,825</b>
<b><i>Business Type Activities Capital Assets, Net</i></b>	<b>\$43,019,753</b>	<b>\$3,642,200</b>	<b>(\$4,912,753)</b>	<b>\$41,749,200</b>

### **Note 16. Defined Benefit Pension Plans**

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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

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

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

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

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

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

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment. The options for 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, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring 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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

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

	State and Local	Law Enforcement
<b>2022 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 <b>2022 Actual Contribution Rates</b>		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

- \* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- \*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- \*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

For 2022, the County's contractually required contribution was \$4,550,451 for the traditional plan, \$122,330 for the combined plan and \$169,369 for the member-directed plan. Of these amounts, \$501,968 is reported as an intergovernmental payable for the traditional plan, \$13,567 for the combined plan, and \$16,707 for the member-directed plan.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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### ***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](http://www.strsoh.org).

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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 that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$14,831 for 2022. Of this amount \$282 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, 2021, and the net pension liability for STRS was measured as of June 30, 2022. 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	0.22246173%	0.21196507%	0.00080053%	
Prior Measurement Date	0.23784449%	0.23499293%	0.00080975%	
Change in Proportionate Share	-0.01538276%	-0.02302786%	-0.00000922%	
Proportionate Share of the:				
Net Pension Liability	\$19,355,071	\$0	\$177,959	\$19,533,030
Net Pension Asset	0	(835,152)	0	(835,152)
Pension Expense	(4,896,030)	(32,088)	477	(4,927,641)

2022 pension expense for the member-directed defined contribution plan was \$169,369. The aggregate pension expense for all pension plans was a negative \$4,758,272 for 2022.

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:



## Geauga County, Ohio

### *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$986,693	\$5,181	\$2,278	\$994,152
Changes of assumptions	2,420,332	41,969	21,296	2,483,597
Net difference between projected and actual earnings on pension plan investments	0	0	6,193	6,193
Changes in proportion and differences between County contributions and proportionate share of contributions	0	46,037	10,995	57,032
County contributions subsequent to the measurement date	4,550,451	122,330	8,205	4,680,986
<b>Total Deferred Outflows of Resources</b>	<b>\$7,957,476</b>	<b>\$215,517</b>	<b>\$48,967</b>	<b>\$8,221,960</b>
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$424,504	\$93,409	\$681	\$518,594
Changes of assumptions	0	0	16,030	16,030
Net difference between projected and actual earnings on pension plan investments	23,022,152	179,043	0	23,201,195
Changes in proportion and differences between County contributions and proportionate share of contributions	1,929,022	40,469	2,052	1,971,543
<b>Total Deferred Inflows of Resources</b>	<b>\$25,375,678</b>	<b>\$312,921</b>	<b>\$18,763</b>	<b>\$25,707,362</b>

\$4,680,986 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 2023. 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:				
2023	(\$4,427,996)	(\$54,841)	\$5,553	(\$4,477,284)
2024	(8,464,928)	(75,832)	2,546	(8,538,214)
2025	(5,413,439)	(49,725)	(4,146)	(5,467,310)
2026	(3,662,290)	(36,750)	18,046	(3,680,994)
2027	0	(4,541)	0	(4,541)
Thereafter	0	1,955	0	1,955
<b>Total</b>	<b>(\$21,968,653)</b>	<b>(\$219,734)</b>	<b>\$21,999</b>	<b>(\$22,166,388)</b>

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

### ***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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

	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 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented below:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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For 2021, 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 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.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all the above-described tables.

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

During 2021, 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 15.3 percent for 2021.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of 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, 2021, these best estimates are summarized below:

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00%	4.21%

**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 discount rate for the prior year was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the 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%)
<b>County's proportionate share of the net pension liability (asset)</b>			
OPERS Traditional Plan	\$51,030,496	\$19,355,071	(\$7,003,095)
OPERS Combined Plan	(623,177)	(835,152)	(1,000,475)

### ***Actuarial Assumptions - STRS***

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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	<u>June 30, 2022</u>
Inflation	2.50 percent
Salary increases	From 2.5 percent to 12.5 percent based on age
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

For 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. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020. Post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2022, 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:

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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%	

\* Target allocation percentage is effective July 1, 2022.

Target weights were phased in over a 3 month period concluding on 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 allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2022. 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, 2022. 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, 2022.

**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	\$268,831	\$177,959	\$101,109

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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## **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, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

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.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$60,296 for 2022. Of this amount, \$6,683 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. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.



## Geauga County, Ohio

### *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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, 2022, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.22142132%	0.00080053%	
Prior Measurement Date	0.23652462%	0.00080975%	
Change in Proportionate Share	-0.01510330%	-0.00000922%	
Proportionate Share of the Net OPEB Asset	(\$6,935,255)	(\$20,730)	(\$6,955,985)
OPEB Expense	(6,169,398)	(7,707)	(6,177,105)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$300	\$300
Changes of assumptions	0	883	883
Net difference between projected and actual earnings on pension plan investments	0	361	361
Changes in proportion and differences between County contributions and proportionate share of contributions	29,193	233	29,426
County contributions subsequent to the measurement date	60,296	0	60,296
Total Deferred Outflows of Resources	\$89,489	\$1,777	\$91,266

## Geauga County, Ohio

### *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$1,051,973	\$3,113	\$1,055,086
Changes of assumptions	2,807,313	14,698	2,822,011
Net difference between projected and actual earnings on pension plan investments	3,306,240	0	3,306,240
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>254,109</u>	<u>8,067</u>	<u>262,176</u>
Total Deferred Inflows of Resources	<u>\$7,419,635</u>	<u>\$25,878</u>	<u>\$7,445,513</u>

\$60,296 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Fiscal Year Ending December 31:			
2023	(\$4,568,964)	(\$8,726)	(\$4,577,690)
2024	(1,624,253)	(8,656)	(1,632,909)
2025	(722,396)	(2,153)	(724,549)
2026	(474,829)	(906)	(475,735)
2027	0	(1,208)	(1,208)
Thereafter	<u>0</u>	<u>(2,452)</u>	<u>(2,452)</u>
Total	<u>(\$7,390,442)</u>	<u>(\$24,101)</u>	<u>(\$7,414,543)</u>

### ***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 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. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent	3.25 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial	8.5 percent, initial
	3.50 percent, ultimate in 2034	3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, 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 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.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all the above-described tables.

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

During 2021, 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 14.3 percent for 2021.

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

## Geauga County, Ohio

### *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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, 2021, 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%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00%	3.45%

**Discount Rate** A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 1.84 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 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

***Sensitivity of the County’s Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate***

The following table presents the County’s proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	(\$4,078,581)	(\$6,935,255)	(\$9,306,338)

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

***Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate*** Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB 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 2022 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 asset	(\$7,010,199)	(\$6,935,255)	(\$6,846,347)

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

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

	June 30, 2022	June 30, 2021
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 12.50 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 3.94 percent ultimate	5.00 percent initial 4 percent ultimate
Medicare	-68.78 percent initial 3.94 percent ultimate	-16.18 percent initial 4 percent ultimate
Prescription Drug		
Pre-Medicare	9.00 percent initial 3.94 percent ultimate	6.50 percent initial 4 percent ultimate
Medicare	-5.47 percent initial 3.94 percent ultimate	29.98 percent initial 4 percent ultimate

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

For 2022, 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.

For 2021, healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2022, 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, 2022. 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, 2022. 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, 2022.

**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, 2022, 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.

	<u>1% Decrease</u>	<u>Current</u> <u>Discount Rate</u>	<u>1% Increase</u>
	(6.00%)	(7.00%)	(8.00%)
County's proportionate share of the net OPEB asset	(\$19,163)	(\$20,730)	(\$22,069)
	<u>1% Decrease</u>	<u>Current</u> <u>Trend Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB asset	(\$21,500)	(\$20,730)	(\$19,754)

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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## **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.

## **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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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. Long-Term Debt

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

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
<b>Governmental Activities</b>				
<i>General Obligation Bonds:</i>				
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
<b>Special Assessment Bonds:</b>				
Sanitary Sewer - Aquilla	1984	5.00	292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
<b>Business-Type Activities</b>				
<i>OWDA Loans 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
Infirmity Creek Waste Water Treatment Plant	2012	2.30	1,195,639	2032
Troy Oaks Waste Water Treatment Plant	2016	2.33	635,297	2037
Russell Park Waste Water Treatment Plant	2016	2.33	315,535	2037
Bainbridge Trunk Main Relocation	2017	2.13	397,878	2038
Chardon Township Sewer	2020	1.33	5,010,106	N/A
Auburn Corners Waste Water Treatment Plant	2020	0.58	2,669,589	2025
McFarland WWTP Renovation & Upgrade	2022	1.79	793,404	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>Revenue Bonds:</i>				
Sanitary Sewer Improvement	2014	2.50	958,000	2054
Sanitary Sewer Refunding	2014	2.50	859,000	2054
<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, 2022*

Changes in the County's long-term obligations during the year ended December 31, 2022, consist of the following:

	Restated Outstanding 12/31/21	Additions	Reductions	Outstanding 12/31/22	Amounts Due in One Year
<b>Governmental Activities:</b>					
<b>General Obligation Bonds:</b>					
County Building Improvements	\$9,235,000	\$0	\$390,000	\$8,845,000	\$410,000
Premium	304,234	0	16,083	288,151	0
<i>Total General Obligation Bonds</i>	<u>9,539,234</u>	<u>0</u>	<u>406,083</u>	<u>9,133,151</u>	<u>410,000</u>
<b>Revenue Bonds:</b>					
County Building Improvements	13,350,000	0	540,000	12,810,000	565,000
Premium	465,088	0	24,586	440,502	0
<i>Total Revenue Bonds</i>	<u>13,815,088</u>	<u>0</u>	<u>564,586</u>	<u>13,250,502</u>	<u>565,000</u>
<b>Special Assessment Bonds:</b>					
Sanitary Sewer - Aquilla	15,400	0	7,700	7,700	7,700
Sanitary Sewer - Aquilla	308	0	154	154	154
Sanitary Sewer - Chagrin Falls Park	293,783	0	16,324	277,459	17,181
<i>Total Special Assessment Bonds</i>	<u>309,491</u>	<u>0</u>	<u>24,178</u>	<u>285,313</u>	<u>25,035</u>
<b>Other Long-Term Obligations:</b>					
Financed Purchase	2,143	0	2,143	0	0
Compensated Absences	3,166,080	859,677	669,660	3,356,097	653,840
<i>Total Other Long-Term Obligations</i>	<u>3,168,223</u>	<u>859,677</u>	<u>671,803</u>	<u>3,356,097</u>	<u>653,840</u>
<b>Net Pension Liability:</b>					
OPERS	33,240,963	0	14,973,255	18,267,708	0
STRS	103,533	74,426	0	177,959	0
<i>Total Net Pension Liability</i>	<u>33,344,496</u>	<u>74,426</u>	<u>14,973,255</u>	<u>18,445,667</u>	<u>0</u>
<i>Total Governmental Activities</i>	<u>\$60,176,532</u>	<u>\$934,103</u>	<u>\$16,639,905</u>	<u>\$44,470,730</u>	<u>\$1,653,875</u>

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

	Restated Outstanding 12/31/21	Additions	Reductions	Outstanding 12/31/22	Amounts Due in One Year
<b>Business Type Activities:</b>					
<b>OWDA Loans from Direct Borrowings:</b>					
McFarland Treatment Plant	\$1,936,856	\$0	\$472,203	\$1,464,653	\$480,121
Waterline Installation	115,884	0	23,536	92,348	24,749
Hunting Valley	200,774	0	33,621	167,153	34,849
Infirmery Creek Waste Water Treatment Plant	695,343	0	59,265	636,078	60,636
Troy Oaks Waste Water Treatment Plant	554,194	0	30,066	524,128	30,770
Russell Park Waste Water Treatment Plant	1,307,433	0	70,929	1,236,504	72,592
Bainbridge Trunk Main Relocation	321,157	0	16,433	304,724	16,785
Chardon Township Sewer	4,022,029	413,027	126,447	4,308,609	0
Auburn Corners Waste Water Treatment Plant	3,197,352	0	97,870	3,099,482	98,439
McFarland WWTP Renovation & Upgrade	0	793,404	24,936	768,468	0
Bainbridge & Chardon Roads Waterline Extensic	0	1,132,980	0	1,132,980	0
Refinance of USDA-RD	0	1,737,914	19,900	1,718,014	38,730
<i>Total OWDA Loans from Direct Borrowings</i>	<u>12,351,022</u>	<u>4,077,325</u>	<u>975,206</u>	<u>15,453,141</u>	<u>857,671</u>
<b>OPWC Loans from Direct Borrowings:</b>					
McFarland Creek	256,221	0	28,469	227,752	28,469
Opalocka Waste Water Treatment Plant	165,000	0	15,000	150,000	15,000
Auburn Corners Waste Water Treatment Plant	731,500	0	38,500	693,000	38,500
Bainbridge Trunk Main Relocation	67,046	0	3,725	63,321	3,725
Chardon Township Sewer Project	691,583	0	23,052	668,531	23,053
<i>Total OPWC Loans from Direct Borrowings</i>	<u>1,911,350</u>	<u>0</u>	<u>108,746</u>	<u>1,802,604</u>	<u>108,747</u>
<b>Revenue Bonds:</b>					
Sanitary Sewer Improvement	851,400	0	16,900	834,500	17,300
Sanitary Sewer Refunding	763,500	0	15,100	748,400	15,500
Sanitary Sewer	1,670,000	0	1,670,000	0	0
<i>Total Revenue Bonds</i>	<u>3,284,900</u>	<u>0</u>	<u>1,702,000</u>	<u>1,582,900</u>	<u>32,800</u>
<b>Other Long-Term Obligations:</b>					
Compensated Absences	169,373	41,822	62,923	148,272	34,201
Asset Retirement Obligation	5,972,460	0	0	5,972,460	0
<i>Total Other Long-Term Obligations</i>	<u>6,141,833</u>	<u>41,822</u>	<u>62,923</u>	<u>6,120,732</u>	<u>34,201</u>
<b>Net Pension Liability:</b>					
OPERS	1,978,629	0	891,266	1,087,363	0
<i>Total Business-Type Activities</i>	<u>\$25,667,734</u>	<u>\$4,119,147</u>	<u>\$3,740,141</u>	<u>\$26,046,740</u>	<u>\$1,033,419</u>

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

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.

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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

On December 22, 2020, the County issued general obligation bonds in the amount of \$9,625,000 at a premium of \$320,317. The bonds were issued to pay the costs of constructing, reconstructing, rehabilitating, furnishing, equipping and otherwise improving County office buildings. These bonds will be paid from the bond retirement fund.

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.

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 net proceeds were \$1,731,853 (after payments of \$6,061 in issuance costs) and were used to pay the refunded debt in full. As a result of the refunding, the revenue bond has been fully repaid, and the liability for the revenue bond has been removed from the County's financial statements. The refunding resulted in a total debt service savings of \$177,903. The County incurred an economic gain (difference between the present values of the old and new debt service payments) of \$147,904. As shown in the following table, the County also incurred a difference on refunding of (\$61,853) (difference between the amount paid to retire the debt and the refunded amount), that will be amortized over the shorter of the life of the refunded revenue bond or the refunding loan.

<b>2009 Sanitary Sewer Series</b>	
<b>Revenue Bond Refunded:</b>	
Refunded Amount	\$1,670,000
Principal Retirement (Payment to Currently Refund the Bond)	<u>(1,731,853)</u>
Sewer 2021 OWDA Loan Refunding Difference	<u><u>(\$61,853)</u></u>

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2022, are as follows:

### ***Governmental Activities***

	General Obligation Bonds		Revenue Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$410,000	\$152,403	\$565,000	\$291,000	\$25,035	\$14,965
2024	425,000	136,002	595,000	262,750	18,083	13,664
2025	440,000	119,003	625,000	233,000	19,032	12,715
2026	460,000	101,402	640,000	220,500	20,031	11,716
2027	475,000	87,603	650,000	207,700	21,083	10,664
2028 - 2032	2,430,000	366,052	3,455,000	838,100	123,226	35,511
2033 - 2037	2,575,000	231,733	3,805,000	479,000	58,823	4,672
2038 - 2041	1,630,000	51,320	2,475,000	99,600	0	0
Total	<u>\$8,845,000</u>	<u>\$1,245,518</u>	<u>\$12,810,000</u>	<u>\$2,631,650</u>	<u>\$285,313</u>	<u>\$103,907</u>

### ***Business-Type Activities***

	<i>From Direct Borrowings:</i>					
	OWDA Loans		OPWC	Revenue Bonds		
	Principal	Interest	Loan	Principal	Interest	
2023	\$857,671	\$174,831	\$108,747	\$32,800	\$39,572	
2024	874,499	158,281	108,747	33,700	38,753	
2025	891,725	139,336	108,747	34,500	37,910	
2026	390,121	126,090	108,747	35,500	37,047	
2027	363,742	117,682	108,747	36,200	36,160	
2028 - 2032	1,788,313	479,892	486,796	195,400	166,740	
2033 - 2037	1,550,027	309,144	326,387	221,200	141,063	
2038 - 2042	919,904	187,887	238,212	250,400	111,992	
2043 - 2047	999,178	97,025	115,264	283,100	79,095	
2048 - 2052	607,904	23,070	92,210	320,400	41,895	
2053 - 2056	0	0	0	139,700	5,260	
Total	<u>\$9,243,084</u>	<u>\$1,813,238</u>	<u>\$1,802,604</u>	<u>\$1,582,900</u>	<u>\$735,487</u>	

The County's outstanding OWDA loan from direct borrowings of \$15,453,141 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid. The OWDA loan will be paid from charges for services revenue in the enterprise funds.

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$6,985,360 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:

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

	Balance December 31, 2022	Lines of Credit
<b>OWDA Loans Not Finalized:</b>		
Chardon Township Sewer	\$4,308,609	\$4,597,079
McFarland WWTP Renovation & Upgrade	768,468	1,002,424
Bainbridge & Chardon Roads Waterline Extension	1,132,980	1,385,857
<b>Total OWDA Loans Not Finalized</b>	<b>\$6,210,057</b>	<b>\$6,985,360</b>

The County's outstanding OPWC loans from direct borrowings of \$1,802,604 related to business-type activities contain provisions that in an event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, the OPWC may require that such payment be taken from the County's share of the County undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable. OPWC loans will be paid from charges for services revenue in the enterprise funds.

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 14 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$21,387,370. Principal and interest paid for the current year were \$1,373,151, total net revenues were \$1,174,147 and total revenues were \$9,716,205.

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 4.12 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$15,441,650, payable through December 2040. For the current year, principal and interest paid and total sales tax revenues were \$858,000 and \$20,848,603, 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, 2022, are an overall debt margin of \$83,455,233; and an unvoted debt margin of \$30,940,180.

### Note 21 – 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

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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, 2022, the aggregate outstanding principal amount payable is \$870,000 on the 1998A bonds, \$700,000 on the 1998B bonds and \$68.1 million on the 2007B bonds.

### Note 22. 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 2022.

### Note 23. Significant Commitments

#### *Contractual Commitments*

As of December 31, 2022, 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	<u>\$32,865,364</u>	<u>\$30,795,989</u>	<u>\$2,069,375</u>

Remaining commitment amounts were encumbered at year end. The amount of \$497,145 in retainage payable for governmental activities has 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:

<b>Governmental Funds:</b>		<b>Proprietary Funds:</b>	
General	\$2,023,073	Water Resources	\$866,788
Developmental Disabilities	553,288	Other Nonmajor Enterprise Funds	297,448
American Rescue Plan	188,200	Total Proprietary Funds	<u>\$1,164,236</u>
Other Governmental Funds	<u>5,076,380</u>		
Total Governmental Funds	<u>\$7,840,941</u>		

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

### Note 24. 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, 2022

<b>Assets:</b>	
Equity in Pooled Cash and Cash Equivalents	\$128,311,689
Accrued Interest Receivable	420,496
<b>Total Assets</b>	<b>\$128,732,185</b>
<b>Net Position Restricted for Pool Participants:</b>	
Internal Portion	\$124,253,752
External Portion	4,478,433
<b>Total Net Position Restricted for Pool Participants</b>	<b>\$128,732,185</b>

#### Statement of Changes in Net Position For the Fiscal Year Ended December 31, 2022

<b>Additions:</b>	
Investment Earnings	\$1,464,085
Capital Transactions	2,470,873
<b>Total Additions</b>	<b>3,934,958</b>
<b>Deductions:</b>	
Distributions paid to Participants	1,709,687
Change in Net Position	2,225,271
<b>Net Position Beginning of Year</b>	<b>126,506,914</b>
<b>Net Position End of Year</b>	<b>\$128,732,185</b>

### 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, 2022, \$5,991,470 of the County's bank balance of \$59,104,012 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, 2022

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, 2022, 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>\$12,500,000</u>	Average 31.9 Days	AAAm	N/A
Fair Value - Level One Inputs				
First American Government Obligation Mutual Fund	<u>98,596</u>	Less than one year	AAAm	N/A
Fair Value - Level Two Inputs				
US Treasury Notes	29,105,173	Less than three years	N/A	41.43 %
US Treasury Bills	6,930,684	Less than one year	N/A	9.87
Federal Farm Credit Bank Notes	8,805,184	Less than four years	AA+	12.53
Federal Home Loan Bank Bonds	<u>12,807,095</u>	Less than two to three years	AA+	18.23
Total Fair Value - Level Two Inputs	<u>57,648,136</u>			
Total Investments	<u>\$70,246,732</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, 2022. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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

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

### **Note 25. COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency ended in April 2023. During 2022, the County received COVID-19 funding. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

### **Note 26. 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.

## **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 Nine Years (1) \**

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.22246173%	0.23784449%	0.23839540%	0.24358576%
County's Proportionate Share of the Net Pension Liability	\$19,355,071	\$35,219,592	\$47,120,468	\$66,713,202
County's Covered Payroll	\$31,097,789	\$32,288,596	\$31,842,681	\$31,934,212
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	62.24%	109.08%	147.98%	208.91%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%

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

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

See accompanying notes to the required supplementary information

2018	2017	2016	2015	2014
0.24876479%	0.25761296%	0.25196776%	0.25295952%	0.25295952%
\$39,026,372	\$58,499,521	\$43,643,992	\$30,509,746	\$29,820,632
\$31,163,282	\$31,825,157	\$31,249,550	\$29,859,225	\$25,741,904
125.23%	183.82%	139.66%	102.18%	115.84%
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 Five Years (1) \**

	2022	2021	2020
County's Proportion of the Net Pension Asset	0.21196507%	0.23499293%	0.20987001%
County's Proportionate Share of the Net Pension Asset	\$835,152	\$678,339	\$437,630
County's Covered Payroll	\$957,693	\$1,033,350	\$918,729
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-87.20%	-65.64%	-47.63%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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 Six Years (1)\**

	2022	2021	2020
County's Proportion of the Net OPEB (Asset)/Liability	0.22142132%	0.23652462%	0.23563284%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$6,935,255)	(\$4,213,876)	\$32,547,017
County's Covered Payroll	\$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	-20.81%	-12.19%	96.09%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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 \**

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.00080053%	0.00080975%	0.00077482%	0.00071375%
County's Proportionate Share of the Net Pension Liability	\$177,959	\$103,533	\$187,480	\$157,842
County's Covered Payroll	\$104,071	\$99,914	\$93,507	\$83,800
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	171.00%	103.62%	200.50%	188.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

\*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

2018	2017	2016	2015	2014	2013
0.00066021%	0.00133914%	0.00343868%	0.00423359%	0.00494339%	0.00494339%
\$145,166	\$318,116	\$1,151,030	\$1,170,040	\$1,202,403	\$1,432,295
\$75,055	\$82,700	\$230,164	\$454,886	\$449,123	\$513,508
193.41%	384.66%	500.09%	257.22%	267.72%	278.92%
77.30%	75.30%	66.80%	72.10%	74.70%	69.30%

## Geauga County, Ohio

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

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

	2022	2021	2020	2019
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$4,550,451	\$4,520,734	\$4,700,688	\$4,646,162
Contributions in Relation to the Contractually Required Contribution	<u>(4,550,451)</u>	<u>(4,520,734)</u>	<u>(4,700,688)</u>	<u>(4,646,162)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$31,292,168	\$31,097,789	\$32,288,596	\$31,842,681
Pension Contributions as a Percentage of Covered Payroll	<u>14.54%</u>	<u>14.54%</u>	<u>14.56%</u>	<u>14.59%</u>
<b>Net Pension Liability - Combined Plan</b>				
Contractually Required Contribution (1)	\$122,330	\$134,077	\$144,669	\$128,622
Contributions in Relation to the Contractually Required Contribution	<u>(122,330)</u>	<u>(134,077)</u>	<u>(144,669)</u>	<u>(128,622)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$873,786	\$957,693	\$1,033,350	\$918,729
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability - OPEB Plan (2)</b>				
Contractually Required Contribution	\$60,296	\$51,093	\$49,353	\$44,458
Contributions in Relation to the Contractually Required Contribution	<u>(60,296)</u>	<u>(51,093)</u>	<u>(49,353)</u>	<u>(44,458)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$33,673,354	\$33,332,807	\$34,555,771	\$33,872,860
OPEB Contributions as a Percentage of Covered Payroll	<u>0.18%</u>	<u>0.15%</u>	<u>0.14%</u>	<u>0.13%</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

2018	2017	2016	2015	2014	2013
\$4,654,794	\$4,232,686	\$4,006,703	\$3,749,946	\$3,583,107	\$3,346,447
<u>(4,654,794)</u>	<u>(4,232,686)</u>	<u>(4,006,703)</u>	<u>(3,749,946)</u>	<u>(3,583,107)</u>	<u>(3,346,447)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$31,934,212	\$31,163,282	\$31,825,157	\$31,249,550	\$29,859,225	\$25,741,904
<u>14.58%</u>	<u>13.58%</u>	<u>12.59%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$119,758	\$107,004				
<u>(119,758)</u>	<u>(107,004)</u>				
<u>\$0</u>	<u>\$0</u>				
\$855,414	\$823,108				
<u>14.00%</u>	<u>13.00%</u>				
\$47,157	\$361,471				
<u>(47,157)</u>	<u>(361,471)</u>				
<u>\$0</u>	<u>\$0</u>				
\$33,585,358	\$33,026,573				
<u>0.14%</u>	<u>1.09%</u>				

## Geauga County, Ohio

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$14,831	\$13,795	\$14,020	\$13,288
Contributions in Relation to the Contractually Required Contribution	<u>(14,831)</u>	<u>(13,795)</u>	<u>(14,020)</u>	<u>(13,288)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$105,936	\$98,536	\$100,143	\$94,914
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability</b>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<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

2018	2017	2016	2015	2014	2013
\$10,671	\$11,578	\$13,792	\$63,684	\$60,670	\$66,756
(10,671)	(11,578)	(13,792)	(63,684)	(60,670)	(66,756)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$76,219	\$82,700	\$98,514	\$454,886	\$449,123	\$513,508
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.51%</u>	<u>13.00%</u>
\$0	\$0	\$0	\$0	\$2,208	\$5,135
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,208)</u>	<u>(5,135)</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>0.49%</u>	<u>1.00%</u>



## Geauga County, Ohio

### *Notes to the Required Supplementary Information For the Year Ended December 31, 2022*

#### 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	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:

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

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 5.50 to 5.00 percent

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.

Amounts reported beginning in 2017 use pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant

## Geauga County, Ohio

### *Notes to the Required Supplementary Information For the Year Ended December 31, 2022*

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

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	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 Entry Age	Individual Entry Age	Individual 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.

#### **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:

## Geauga County, Ohio

### *Notes to the Required Supplementary Information For the Year Ended December 31, 2022*

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustment (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013 or later, 2 percent COLA commences on fifth anniversary of retirement date
Investment rate of return:		
2021 and 2022		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.

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

## Geauga County, Ohio

### *Notes to the Required Supplementary Information For the Year Ended December 31, 2022*

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

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
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:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
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:	
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

For 2022, the OP&F Board adopted a change in the investment rate of return, changing it from 8 percent for 2018 through 2021 to 7.5 percent for 2022.

#### **Changes in Benefit Term – STRS Pension**

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.

## Geauga County, Ohio

### *Notes to the Required Supplementary Information For the Year Ended December 31, 2022*

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#### **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 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.

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.

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# Geauga County, Ohio

## Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2022*

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 2022 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	15	19.9
Satisfactory	6	38	39.7
Good	7	54	41.4
Very Good	8	66	60.2
Excellent	9	8	74.5
Total		<u>185</u>	<u>235.7</u>

## Geauga County, Ohio

### Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2022*

The following summarizes the overall ratings as of December 31, 2022, 2021, and 2020:

Condition Assessment	2022		2021		2020	
	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	181	98%	180	97%	184	98%
Less than Fair	4	2%	5	3%	3	2%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2018	11,392,684	10,485,805	906,879



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# 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.

***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 restricted monies received from the Cleveland Electric Illuminating Company due to the County's close proximity to CEI's nuclear power plant. The County receives monies from CEI to fund an emergency preparedness program.

***Motor Vehicle License*** – To account for and report 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.

***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.

***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*

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

**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.

**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.

**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.

**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.

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

**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.

**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.

**Mental Health Capital Reserve** – To account for and report transfers committed to capital improvements to help aid with mental health facilities.

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2022*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$32,857,541	\$3,775,145	\$24,094,591	\$60,727,277
Cash and Cash Equivalents:				
In Segregated Accounts	195,670	0	0	195,670
Materials and Supplies Inventory	93,587	0	0	93,587
Accrued Interest Receivable	5,917	0	6,081	11,998
Accounts Receivable	45,125	0	10,481	55,606
Interfund Receivable	632,466	0	0	632,466
Intergovernmental Receivable	8,957,706	0	926,984	9,884,690
Prepaid Items	37,864	0	0	37,864
Property Taxes Receivable	8,086,811	0	3,350,940	11,437,751
Special Assessments Receivable	0	298,229	0	298,229
Loans Receivable	855,988	0	0	855,988
<i>Total Assets</i>	<b>\$51,768,675</b>	<b>\$4,073,374</b>	<b>\$28,389,077</b>	<b>\$84,231,126</b>
<b>Liabilities</b>				
Accounts Payable	\$339,298	\$0	\$53,925	\$393,223
Accrued Wages	249,879	0	0	249,879
Contracts Payable	1,076,172	0	47,595	1,123,767
Intergovernmental Payable	217,418	0	0	217,418
Employee Withholding Payable	704,604	0	0	704,604
Retainage Payable	0	0	497,145	497,145
Interfund Payable	886,762	0	0	886,762
<i>Total Liabilities</i>	<b>3,474,133</b>	<b>0</b>	<b>598,665</b>	<b>4,072,798</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes	7,475,967	0	3,097,824	10,573,791
Unavailable Revenue	7,776,412	298,229	474,778	8,549,419
<i>Total Deferred Inflows of Resources</i>	<b>15,252,379</b>	<b>298,229</b>	<b>3,572,602</b>	<b>19,123,210</b>
<b>Fund Balances</b>				
Nonspendable	131,451	0	0	131,451
Restricted	31,505,262	3,775,145	3,309,725	38,590,132
Committed	1,405,450	0	20,908,085	22,313,535
<i>Total Fund Balances</i>	<b>33,042,163</b>	<b>3,775,145</b>	<b>24,217,810</b>	<b>61,035,118</b>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<b>\$51,768,675</b>	<b>\$4,073,374</b>	<b>\$28,389,077</b>	<b>\$84,231,126</b>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2022*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$9,900,801	\$0	\$3,194,131	\$13,094,932
Permissive Motor Vehicle License Tax	1,214,238	0	0	1,214,238
Charges for Services	3,141,406	0	108,151	3,249,557
Licenses and Permits	285,845	0	0	285,845
Fines, Forfeitures and Settlements	311,839	0	0	311,839
Intergovernmental	21,120,290	0	1,178,596	22,298,886
Special Assessments	0	19,612	0	19,612
Investment Earnings/Interest	61,825	0	18,169	79,994
Rentals	29,894	0	0	29,894
Contributions and Donations	226,612	0	0	226,612
Other	2,184,700	0	17,730	2,202,430
<i>Total Revenues</i>	<u>38,477,450</u>	<u>19,612</u>	<u>4,516,777</u>	<u>43,013,839</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,622,558	8,923	0	2,631,481
Judicial	1,162,491	0	0	1,162,491
Public Safety	2,360,363	0	0	2,360,363
Public Works	9,963,476	0	4,579,671	14,543,147
Health	7,388,204	0	0	7,388,204
Human Services	14,669,071	0	258,257	14,927,328
Capital Outlay	0	0	9,239,138	9,239,138
Debt Service:				
Principal Retirement	2,143	954,178	0	956,321
Interest	0	502,223	0	502,223
<i>Total Expenditures</i>	<u>38,168,306</u>	<u>1,465,324</u>	<u>14,077,066</u>	<u>53,710,696</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>309,144</u>	<u>(1,445,712)</u>	<u>(9,560,289)</u>	<u>(10,696,857)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	3,228,308	1,548,197	5,838,146	10,614,651
Transfers Out	(2,819,793)	0	(40,400)	(2,860,193)
<i>Total Other Financing Sources (Uses)</i>	<u>408,515</u>	<u>1,548,197</u>	<u>5,797,746</u>	<u>7,754,458</u>
<i>Net Change in Fund Balances</i>	717,659	102,485	(3,762,543)	(2,942,399)
<i>Fund Balances Beginning of Year</i>	<u>32,324,504</u>	<u>3,672,660</u>	<u>27,980,353</u>	<u>63,977,517</u>
<i>Fund Balances End of Year</i>	<u>\$33,042,163</u>	<u>\$3,775,145</u>	<u>\$24,217,810</u>	<u>\$61,035,118</u>

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## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2022*

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,011,125	\$25,308	\$449,882	\$309,701
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	4,712	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	381	381
Prepaid Items	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$3,015,837</u>	<u>\$25,308</u>	<u>\$450,263</u>	<u>\$310,082</u>
<b>Liabilities</b>				
Accounts Payable	\$31,559	\$0	\$0	\$6,375
Accrued Wages	18,413	0	1,414	2,067
Contracts Payable	159,723	0	0	0
Intergovernmental Payable	13,129	0	594	1,446
Employee Withholding Payable	48,055	0	2,641	4,912
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>270,879</u>	<u>0</u>	<u>4,649</u>	<u>14,800</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	4,712	0	0	0
Restricted	2,740,246	25,308	445,614	295,282
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>2,744,958</u>	<u>25,308</u>	<u>445,614</u>	<u>295,282</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$3,015,837</u>	<u>\$25,308</u>	<u>\$450,263</u>	<u>\$310,082</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>
\$3,144,718	\$87,112	\$10,047	\$60,682	\$6,224	\$174,765
0	0	0	0	0	0
2,360	0	0	1,039	0	0
0	261	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	15,676	93,606	0
286	0	0	0	0	0
0	0	0	0	0	0
855,988	0	0	0	0	0
<u>\$4,003,352</u>	<u>\$87,373</u>	<u>\$10,047</u>	<u>\$77,397</u>	<u>\$99,830</u>	<u>\$174,765</u>
\$0	\$0	\$0	\$0	\$0	\$0
2,791	0	0	2,190	987	1,840
2,236	0	0	0	0	0
1,954	0	0	946	691	1,288
7,290	0	0	4,858	2,860	7,874
0	0	0	0	0	0
<u>14,271</u>	<u>0</u>	<u>0</u>	<u>7,994</u>	<u>4,538</u>	<u>11,002</u>
0	0	0	0	0	0
0	0	0	1,644	93,606	0
0	0	0	1,644	93,606	0
2,646	0	0	1,039	0	0
3,986,435	87,373	10,047	66,720	1,686	163,763
0	0	0	0	0	0
<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>\$4,003,352</u>	<u>\$87,373</u>	<u>\$10,047</u>	<u>\$77,397</u>	<u>\$99,830</u>	<u>\$174,765</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2022*

	<u>Court Technology</u>	<u>Juvenile Recovery</u>	<u>Juvenile Court Special Projects</u>	<u>Probate Court Special Projects</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$49,770	\$3,772	\$21,084	\$166,273
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	940	1,341
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$49,770</u>	<u>\$3,772</u>	<u>\$22,024</u>	<u>\$167,614</u>
<b>Liabilities</b>				
Accounts Payable	\$8,504	\$0	\$407	\$0
Accrued Wages	4,544	0	0	0
Contracts Payable	9,841	0	0	0
Intergovernmental Payable	3,180	0	0	0
Employee Withholding Payable	11,699	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>37,768</u>	<u>0</u>	<u>407</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	12,002	3,772	21,617	167,614
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>12,002</u>	<u>3,772</u>	<u>21,617</u>	<u>167,614</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$49,770</u>	<u>\$3,772</u>	<u>\$22,024</u>	<u>\$167,614</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>
\$21,616	\$1,294	\$600	\$175,514	\$52,943	\$122,039
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$21,616</u>	<u>\$1,294</u>	<u>\$600</u>	<u>\$175,514</u>	<u>\$52,943</u>	<u>\$122,039</u>
\$0	\$0	\$0	\$3,800	\$0	\$0
0	0	0	498	0	0
0	0	0	200	0	0
0	0	0	349	0	0
0	0	0	1,444	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>6,291</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
21,616	1,294	600	169,223	52,943	122,039
0	0	0	0	0	0
<u>21,616</u>	<u>1,294</u>	<u>600</u>	<u>169,223</u>	<u>52,943</u>	<u>122,039</u>
<u>\$21,616</u>	<u>\$1,294</u>	<u>\$600</u>	<u>\$175,514</u>	<u>\$52,943</u>	<u>\$122,039</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2022*

	911 Program	Pre-Sentence Investigation Reporting	800 System Communication	Motor Vehicle License
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$564,929	\$2,214	\$1,106,951	\$1,811,304
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	5,697
Accrued Interest Receivable	0	0	0	5,656
Accounts Receivable	0	0	357	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	15,148	76,700	531	4,188,325
Prepaid Items	0	0	0	9,432
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$580,077</u>	<u>\$78,914</u>	<u>\$1,107,839</u>	<u>\$6,020,414</u>
<b>Liabilities</b>				
Accounts Payable	\$4,754	\$0	\$3,779	\$170,950
Accrued Wages	10,512	430	1,438	65,479
Contracts Payable	1,654	0	9,155	47,722
Intergovernmental Payable	6,613	301	6,290	42,941
Employee Withholding Payable	28,151	1,261	3,827	176,380
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>51,684</u>	<u>1,992</u>	<u>24,489</u>	<u>503,472</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	76,700	0	3,362,711
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>76,700</u>	<u>0</u>	<u>3,362,711</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	15,129
Restricted	528,393	222	0	2,139,102
Committed	0	0	1,083,350	0
<i>Total Fund Balances</i>	<u>528,393</u>	<u>222</u>	<u>1,083,350</u>	<u>2,154,231</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$580,077</u>	<u>\$78,914</u>	<u>\$1,107,839</u>	<u>\$6,020,414</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	\$326,954	\$1,746	\$4,384,422	\$10,617,229	\$803,912
0	0	0	0	0	0
0	8,892	0	6,872	0	0
0	0	0	0	0	0
0	0	0	0	0	34,520
0	0	0	0	0	0
0	0	0	1,169,390	958,299	275,038
0	296	0	645	0	0
0	0	0	2,899,045	2,136,139	0
0	0	0	0	0	0
<u>\$9,219</u>	<u>\$336,142</u>	<u>\$1,746</u>	<u>\$8,460,374</u>	<u>\$13,711,667</u>	<u>\$1,113,470</u>
\$0	\$1,049	\$0	\$9,512	\$47,282	\$0
0	3,756	0	3,636	711	8,650
0	2,781	0	395,013	187,234	314
0	2,628	0	2,545	9,307	6,055
0	10,497	0	20,697	2,011	24,246
0	0	0	0	584,873	39,654
<u>0</u>	<u>20,711</u>	<u>0</u>	<u>431,403</u>	<u>831,418</u>	<u>78,919</u>
0	0	0	2,680,063	1,974,784	0
0	0	0	1,068,537	1,103,728	51,886
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,748,600</u>	<u>3,078,512</u>	<u>51,886</u>
0	9,188	0	7,517	0	0
9,219	306,243	1,746	4,272,854	9,801,737	982,665
0	0	0	0	0	0
<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>\$336,142</u>	<u>\$1,746</u>	<u>\$8,460,374</u>	<u>\$13,711,667</u>	<u>\$1,113,470</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2022*

	<u>Transportation Administration</u>	<u>Aging</u>	<u>Public Assistance</u>	<u>Farmland Preservation</u>
<b>Assets</b>				
Equity in Pooled Cash and				
Cash Equivalents	\$539,870	\$2,231,532	\$822,694	\$14,966
Cash and Cash Equivalents				
In Segregated Accounts	0	0	1,103	0
Materials and Supplies Inventory	44,873	13,870	5,272	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	940	0	2,965	0
Interfund Receivable	8,906	0	623,560	0
Intergovernmental Receivable	305,634	295,343	1,051,173	0
Prepaid Items	11,609	6,524	9,072	0
Property Taxes Receivable	0	3,051,627	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$911,832</u>	<u>\$5,598,896</u>	<u>\$2,515,839</u>	<u>\$14,966</u>
<b>Liabilities</b>				
Accounts Payable	\$5,060	\$6,767	\$30,345	\$0
Accrued Wages	15,371	30,093	66,343	0
Contracts Payable	16,902	127,695	87,787	0
Intergovernmental Payable	10,846	25,558	74,887	0
Employee Withholding Payable	44,888	86,501	188,625	0
Interfund Payable	252,046	5,508	4,681	0
<i>Total Liabilities</i>	<u>345,113</u>	<u>282,122</u>	<u>452,668</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	2,821,120	0	0
Unavailable Revenue	293,343	473,623	743,991	0
<i>Total Deferred Inflows of Resources</i>	<u>293,343</u>	<u>3,294,743</u>	<u>743,991</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	56,482	20,394	14,344	0
Restricted	216,894	2,001,637	1,304,836	14,966
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>273,376</u>	<u>2,022,031</u>	<u>1,319,180</u>	<u>14,966</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$911,832</u>	<u>\$5,598,896</u>	<u>\$2,515,839</u>	<u>\$14,966</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>
\$337,846	\$48,271	\$835	\$62,908	\$81,916	\$167,036
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	5,438	0	0	424,035	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$337,846</u>	<u>\$53,709</u>	<u>\$835</u>	<u>\$62,908</u>	<u>\$505,951</u>	<u>\$167,036</u>
\$0	\$0	\$0	\$0	\$692	\$0
0	716	0	0	0	0
0	8,153	0	0	1,948	0
0	501	0	0	0	0
0	2,074	0	0	682	0
0	0	0	0	0	0
<u>0</u>	<u>11,444</u>	<u>0</u>	<u>0</u>	<u>3,322</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	424,035	0
0	0	0	0	424,035	0
0	0	0	0	0	0
337,846	42,265	835	62,908	78,594	167,036
0	0	0	0	0	0
<u>337,846</u>	<u>42,265</u>	<u>835</u>	<u>62,908</u>	<u>78,594</u>	<u>167,036</u>
<u>\$337,846</u>	<u>\$53,709</u>	<u>\$835</u>	<u>\$62,908</u>	<u>\$505,951</u>	<u>\$167,036</u>

(continued)



## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2022*

	OneOhio Opioid Settlement	Hotel/ Motel Excise Tax	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$128,985	\$6,968	\$890,365	\$32,857,541
Cash and Cash Equivalents				
In Segregated Accounts	0	0	194,567	195,670
Materials and Supplies Inventory	0	0	0	93,587
Accrued Interest Receivable	0	0	0	5,917
Accounts Receivable	0	0	4,062	45,125
Interfund Receivable	0	0	0	632,466
Intergovernmental Receivable	0	0	82,608	8,957,706
Prepaid Items	0	0	0	37,864
Property Taxes Receivable	0	0	0	8,086,811
Loans Receivable	0	0	0	855,988
<i>Total Assets</i>	<u>\$128,985</u>	<u>\$6,968</u>	<u>\$1,171,602</u>	<u>\$51,768,675</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$8,463	\$339,298
Accrued Wages	0	0	8,000	249,879
Contracts Payable	0	0	17,814	1,076,172
Intergovernmental Payable	0	0	5,369	217,418
Employee Withholding Payable	0	0	23,131	704,604
Interfund Payable	0	0	0	886,762
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>62,777</u>	<u>3,474,133</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	7,475,967
Unavailable Revenue	0	0	82,608	7,776,412
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>82,608</u>	<u>15,252,379</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	131,451
Restricted	128,985	6,968	704,117	31,505,262
Committed	0	0	322,100	1,405,450
<i>Total Fund Balances</i>	<u>128,985</u>	<u>6,968</u>	<u>1,026,217</u>	<u>33,042,163</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$128,985</u>	<u>\$6,968</u>	<u>\$1,171,602</u>	<u>\$51,768,675</u>

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**Geauga County, Ohio**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2022*

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	2,032,662	0	143,271	143,271
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	8,678	501	693	12,229
<i>Total Revenues</i>	<u>2,041,340</u>	<u>501</u>	<u>143,964</u>	<u>155,500</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,996,456	0	67,769	150,329
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>1,996,456</u>	<u>0</u>	<u>67,769</u>	<u>150,329</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>44,884</u>	<u>501</u>	<u>76,195</u>	<u>5,171</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	44,884	501	76,195	5,171
<i>Fund Balances Beginning of Year</i>	<u>2,700,074</u>	<u>24,807</u>	<u>369,419</u>	<u>290,111</u>
<i>Fund Balances End of Year</i>	<u>\$2,744,958</u>	<u>\$25,308</u>	<u>\$445,614</u>	<u>\$295,282</u>

Community Development Administration	Escrow Interest	Election Security Block Grant	CASA	Intensive Supervision	Care and Custody
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,265	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
49,384	0	0	108,727	62,404	232,608
19,670	806	10,047	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,516	0	0	9,160	0	2,213
<u>71,835</u>	<u>806</u>	<u>10,047</u>	<u>117,887</u>	<u>62,404</u>	<u>234,821</u>
232,282	0	0	0	0	0
0	0	0	113,472	61,945	232,121
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>232,282</u>	<u>0</u>	<u>0</u>	<u>113,472</u>	<u>61,945</u>	<u>232,121</u>
(160,447)	806	10,047	4,415	459	2,700
194,248	0	0	0	0	0
0	0	0	0	0	0
<u>194,248</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
33,801	806	10,047	4,415	459	2,700
3,955,280	86,567	0	63,344	1,227	161,063
<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>

(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, 2022*

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	10,349	40,832
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	2,273	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	0
<i>Total Revenues</i>	<u>0</u>	<u>2,273</u>	<u>10,349</u>	<u>40,832</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	463,036	736	8,749	12,051
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>463,036</u>	<u>736</u>	<u>8,749</u>	<u>12,051</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(463,036)</u>	<u>1,537</u>	<u>1,600</u>	<u>28,781</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	454,318	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>454,318</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(8,718)	1,537	1,600	28,781
<i>Fund Balances Beginning of Year</i>	<u>20,720</u>	<u>2,235</u>	<u>20,017</u>	<u>138,833</u>
<i>Fund Balances End of Year</i>	<u>\$12,002</u>	<u>\$3,772</u>	<u>\$21,617</u>	<u>\$167,614</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
1,607	0	0	73,431	0	16,215
0	0	0	0	19,810	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>1,607</u>	<u>0</u>	<u>0</u>	<u>73,431</u>	<u>19,810</u>	<u>16,215</u>
0	0	0	0	0	0
0	0	0	57,499	3,277	0
0	0	0	0	0	31
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>57,499</u>	<u>3,277</u>	<u>31</u>
<u>1,607</u>	<u>0</u>	<u>0</u>	<u>15,932</u>	<u>16,533</u>	<u>16,184</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
<u>1,607</u>	<u>0</u>	<u>0</u>	<u>15,932</u>	<u>16,533</u>	<u>16,184</u>
<u>20,009</u>	<u>1,294</u>	<u>600</u>	<u>153,291</u>	<u>36,410</u>	<u>105,855</u>
<u>\$21,616</u>	<u>\$1,294</u>	<u>\$600</u>	<u>\$169,223</u>	<u>\$52,943</u>	<u>\$122,039</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, 2022*

	911 Program	Pre-Sentence Investigation Reporting	800 System Communication	Motor Vehicle License
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	1,214,238
Charges for Services	0	0	97,393	15,198
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	51,793
Intergovernmental	0	27,950	0	7,359,724
Investment Earnings/Interest	0	0	0	31,302
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	198,835	0	10,966	548,734
<i>Total Revenues</i>	<u>198,835</u>	<u>27,950</u>	<u>108,359</u>	<u>9,220,989</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	1,069,982	28,074	439,279	0
Public Works	0	0	0	9,863,476
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	2,143
<i>Total Expenditures</i>	<u>1,069,982</u>	<u>28,074</u>	<u>439,279</u>	<u>9,865,619</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(871,147)</u>	<u>(124)</u>	<u>(330,920)</u>	<u>(644,630)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	982,000	0	1,023,239	0
Transfers Out	0	0	0	(132,195)
<i>Total Other Financing Sources (Uses)</i>	<u>982,000</u>	<u>0</u>	<u>1,023,239</u>	<u>(132,195)</u>
<i>Net Change in Fund Balances</i>	110,853	(124)	692,319	(776,825)
<i>Fund Balances Beginning of Year</i>	<u>417,540</u>	<u>346</u>	<u>391,031</u>	<u>2,931,056</u>
<i>Fund Balances End of Year</i>	<u>\$528,393</u>	<u>\$222</u>	<u>\$1,083,350</u>	<u>\$2,154,231</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	\$3,437,177	\$3,585,649	\$0
0	0	0	0	0	0
0	30,930	0	0	0	305,364
0	178,282	0	0	0	0
0	16,430	0	0	0	0
0	0	0	3,655,676	2,664,050	711,812
0	0	0	0	0	0
0	0	0	29,894	0	0
0	119,274	0	0	9,250	0
0	12	0	406,897	422,088	0
<u>0</u>	<u>344,928</u>	<u>0</u>	<u>7,529,644</u>	<u>6,681,037</u>	<u>1,017,176</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	320,946	0	7,067,258	0	0
0	0	0	0	5,383,844	862,952
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>320,946</u>	<u>0</u>	<u>7,067,258</u>	<u>5,383,844</u>	<u>862,952</u>
0	23,982	0	462,386	1,297,193	154,224
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,500,000)</u>	<u>(251,031)</u>	<u>(45,471)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,500,000)</u>	<u>(251,031)</u>	<u>(45,471)</u>
0	23,982	0	(1,037,614)	1,046,162	108,753
<u>9,219</u>	<u>291,449</u>	<u>1,746</u>	<u>5,317,985</u>	<u>8,755,575</u>	<u>873,912</u>
<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>

(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, 2022*

	Transportation Administration	Aging	County Home	Public Assistance
<b>Revenues</b>				
Property Taxes	\$0	\$2,877,975	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	223,072	0	0	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0
Intergovernmental	1,355,380	789,362	0	3,302,413
Investment Earnings/Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	90,145	0	0
Other	92,001	97,467	0	122,154
<i>Total Revenues</i>	<u>1,670,453</u>	<u>3,854,949</u>	<u>0</u>	<u>3,424,567</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,431,531	3,591,645	16,122	3,382,977
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>1,431,531</u>	<u>3,591,645</u>	<u>16,122</u>	<u>3,382,977</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>238,922</u>	<u>263,304</u>	<u>(16,122)</u>	<u>41,590</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	70,152	0	0	385,989
Transfers Out	(121,096)	(770,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(50,944)</u>	<u>(770,000)</u>	<u>0</u>	<u>385,989</u>
<i>Net Change in Fund Balances</i>	<u>187,978</u>	<u>(506,696)</u>	<u>(16,122)</u>	<u>427,579</u>
<i>Fund Balances Beginning of Year</i>	<u>85,398</u>	<u>2,528,727</u>	<u>16,122</u>	<u>891,601</u>
<i>Fund Balances End of Year</i>	<u>\$273,376</u>	<u>\$2,022,031</u>	<u>\$0</u>	<u>\$1,319,180</u>

Farmland Preservation	Municipal Road Tax	Law Library Resources	Board of Elections - Recount	Wetland Mitigation Bank	Targeted Community Alternatives to Prison Grant	Supreme Court Technology Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	195	0	0	0
0	0	0	0	0	0	0
0	0	109,739	0	0	0	0
0	105,716	0	0	0	142,011	202,450
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	105,716	109,739	195	0	142,011	202,450
0	0	111,458	195	0	0	0
0	0	0	0	0	209,605	0
0	0	0	0	0	0	35,414
0	100,000	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	100,000	111,458	195	0	209,605	35,414
0	5,716	(1,719)	0	0	(67,594)	167,036
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	5,716	(1,719)	0	0	(67,594)	167,036
14,966	332,130	43,984	835	62,908	146,188	0
<u>\$14,966</u>	<u>\$337,846</u>	<u>\$42,265</u>	<u>\$835</u>	<u>\$62,908</u>	<u>\$78,594</u>	<u>\$167,036</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, 2022*

	OneOhio Opioid Settlement	Hotel/ Motel Excise Tax	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$9,900,801
Permissive Motor Vehicle License Tax	0	0	0	1,214,238
Charges for Services	0	0	6,351	3,141,406
Licenses and Permits	0	0	87,753	285,845
Fines, Forfeitures and Settlements	128,985	0	2,619	311,839
Intergovernmental	0	0	350,623	21,120,290
Investment Earnings/Interest	0	0	0	61,825
Rentals	0	0	0	29,894
Contributions and Donations	0	0	7,943	226,612
Other	0	60,453	190,103	2,184,700
<i>Total Revenues</i>	<u>128,985</u>	<u>60,453</u>	<u>645,392</u>	<u>38,477,450</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	64,069	0	2,622,558
Judicial	0	0	0	1,162,491
Public Safety	0	0	787,583	2,360,363
Public Works	0	0	0	9,963,476
Health	0	0	0	7,388,204
Human Services	0	0	0	14,669,071
Debt Service:				
Principal Retirement	0	0	0	2,143
<i>Total Expenditures</i>	<u>0</u>	<u>64,069</u>	<u>787,583</u>	<u>38,168,306</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>128,985</u>	<u>(3,616)</u>	<u>(142,191)</u>	<u>309,144</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	118,362	3,228,308
Transfers Out	0	0	0	(2,819,793)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>118,362</u>	<u>408,515</u>
<i>Net Change in Fund Balances</i>	128,985	(3,616)	(23,829)	717,659
<i>Fund Balances Beginning of Year</i>	<u>0</u>	<u>10,584</u>	<u>1,050,046</u>	<u>32,324,504</u>
<i>Fund Balances End of Year</i>	<u>\$128,985</u>	<u>\$6,968</u>	<u>\$1,026,217</u>	<u>\$33,042,163</u>

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## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2022*

	Construction	Computerization	Road and Bridge	Permanent Improvement
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14,172,369	\$980,108	\$1,225,854	\$5,342,080
Accrued Interest Receivable	4,355	0	0	0
Accounts Receivable	0	661	0	9,820
Intergovernmental Receivable	0	0	926,984	0
Property Taxes Receivable	0	0	3,350,940	0
<i>Total Assets</i>	<u>\$14,176,724</u>	<u>\$980,769</u>	<u>\$5,503,778</u>	<u>\$5,351,900</u>
<b>Liabilities</b>				
Accounts Payable	\$2,075	\$51,850	\$0	\$0
Contracts Payable	0	0	9,673	37,922
Retainage Payable	497,145	0	0	0
<i>Total Liabilities</i>	<u>499,220</u>	<u>51,850</u>	<u>9,673</u>	<u>37,922</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	3,097,824	0
Unavailable Revenue	0	0	474,778	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>3,572,602</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	0	928,919	1,921,503	0
Committed	13,677,504	0	0	5,313,978
<i>Total Fund Balances</i>	<u>13,677,504</u>	<u>928,919</u>	<u>1,921,503</u>	<u>5,313,978</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$14,176,724</u>	<u>\$980,769</u>	<u>\$5,503,778</u>	<u>\$5,351,900</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>
\$415,358	\$178,741	\$110,644	\$169,437	\$1,500,000	\$24,094,591
1,245	481	0	0	0	6,081
0	0	0	0	0	10,481
0	0	0	0	0	926,984
0	0	0	0	0	3,350,940
<u>\$416,603</u>	<u>\$179,222</u>	<u>\$110,644</u>	<u>\$169,437</u>	<u>\$1,500,000</u>	<u>\$28,389,077</u>
\$0	\$0	\$0	\$0	\$0	\$53,925
0	0	0	0	0	47,595
0	0	0	0	0	497,145
0	0	0	0	0	598,665
0	0	0	0	0	3,097,824
0	0	0	0	0	474,778
0	0	0	0	0	3,572,602
0	179,222	110,644	169,437	0	3,309,725
416,603	0	0	0	1,500,000	20,908,085
416,603	179,222	110,644	169,437	1,500,000	24,217,810
<u>\$416,603</u>	<u>\$179,222</u>	<u>\$110,644</u>	<u>\$169,437</u>	<u>\$1,500,000</u>	<u>\$28,389,077</u>

**Geauga County, Ohio**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2022*

	Construction	Computerization	Road and Bridge	Permanent Improvement
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$3,194,131	\$0
Charges for Services	0	108,151	0	0
Intergovernmental	0	0	1,148,646	0
Investment Earnings/Interest	11,950	0	0	0
Other	0	6,912	0	9,820
<i>Total Revenues</i>	<u>11,950</u>	<u>115,063</u>	<u>4,342,777</u>	<u>9,820</u>
<b>Expenditures</b>				
Public Works	0	0	4,372,937	194,717
Human Services	0	0	0	0
Capital Outlay	9,023,827	167,716	9,673	37,922
<i>Total Expenditures</i>	<u>9,023,827</u>	<u>167,716</u>	<u>4,382,610</u>	<u>232,639</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,011,877)</u>	<u>(52,653)</u>	<u>(39,833)</u>	<u>(222,819)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	4,095,000	97,050	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>4,095,000</u>	<u>97,050</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(4,916,877)</u>	<u>44,397</u>	<u>(39,833)</u>	<u>(222,819)</u>
<i>Fund Balances Beginning of Year</i>	<u>18,594,381</u>	<u>884,522</u>	<u>1,961,336</u>	<u>5,536,797</u>
<i>Fund Balances End of Year</i>	<u><u>\$13,677,504</u></u>	<u><u>\$928,919</u></u>	<u><u>\$1,921,503</u></u>	<u><u>\$5,313,978</u></u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Mental Health Capital Reserve	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$0	\$3,194,131
0	0	0	0	0	108,151
0	29,950	0	0	0	1,178,596
4,775	1,444	0	0	0	18,169
0	0	998	0	0	17,730
<u>4,775</u>	<u>31,394</u>	<u>998</u>	<u>0</u>	<u>0</u>	<u>4,516,777</u>
0	12,017	0	0	0	4,579,671
0	0	258,257	0	0	258,257
0	0	0	0	0	9,239,138
<u>0</u>	<u>12,017</u>	<u>258,257</u>	<u>0</u>	<u>0</u>	<u>14,077,066</u>
<u>4,775</u>	<u>19,377</u>	<u>(257,259)</u>	<u>0</u>	<u>0</u>	<u>(9,560,289)</u>
0	0	146,096	0	1,500,000	5,838,146
0	(40,400)	0	0	0	(40,400)
<u>0</u>	<u>(40,400)</u>	<u>146,096</u>	<u>0</u>	<u>1,500,000</u>	<u>5,797,746</u>
4,775	(21,023)	(111,163)	0	1,500,000	(3,762,543)
<u>411,828</u>	<u>200,245</u>	<u>221,807</u>	<u>169,437</u>	<u>0</u>	<u>27,980,353</u>
<u>\$416,603</u>	<u>\$179,222</u>	<u>\$110,644</u>	<u>\$169,437</u>	<u>\$1,500,000</u>	<u>\$24,217,810</u>



## **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, 2022

	Water District	Storm Water	Total Nonmajor Enterprise Funds
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$1,680,271	\$168,202	\$1,848,473
Accounts Receivable	67,011	0	67,011
Special Assessments Receivable	0	6,656	6,656
<i>Total Current Assets</i>	1,747,282	174,858	1,922,140
<i>Noncurrent Assets:</i>			
<i>Capital Assets:</i>			
Depreciable Capital Assets, Net	3,280,095	0	3,280,095
<i>Total Assets</i>	5,027,377	174,858	5,202,235
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	19,736	0	19,736
Accrued Wages	3,758	0	3,758
Contracts Payable	22,589	0	22,589
Intergovernmental Payable	75,878	0	75,878
Employee Withholding Payable	10,311	667	10,978
Compensated Absences Payable	8,261	0	8,261
<i>Total Current Liabilities</i>	140,533	667	141,200
<i>Long-Term Liabilities (net of current portion):</i>			
Compensated Absences Payable	16,187	0	16,187
<i>Total Liabilities</i>	156,720	667	157,387
<b>Net Position</b>			
Net Investment in Capital Assets	3,280,095	0	3,280,095
Unrestricted	1,590,562	174,191	1,764,753
<i>Total Net Position</i>	\$4,870,657	\$174,191	\$5,044,848

## Geauga County, Ohio

*Combing Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2022*

	Water District	Storm Water	Total Nonmajor Enterprise Funds
<b>Operating Revenues</b>			
Charges for Services	\$1,122,361	\$8,680	\$1,131,041
Tap-In Fees	7,950	0	7,950
Other	255,691	0	255,691
<i>Total Operating Revenues</i>	<i>1,386,002</i>	<i>8,680</i>	<i>1,394,682</i>
<b>Operating Expenses</b>			
Personal Services	277,257	13,914	291,171
Materials and Supplies	68,661	0	68,661
Contractual Services	777,029	653	777,682
Depreciation	406,356	0	406,356
Other	9,099	2,597	11,696
<i>Total Operating Expenses</i>	<i>1,538,402</i>	<i>17,164</i>	<i>1,555,566</i>
<i>Income (Loss) before Transfers</i>	<i>(152,400)</i>	<i>(8,484)</i>	<i>(160,884)</i>
Transfers In	0	17,721	17,721
<i>Change in Net Position</i>	<i>(152,400)</i>	<i>9,237</i>	<i>(143,163)</i>
<i>Net Position Beginning of Year</i>	<i>5,023,057</i>	<i>164,954</i>	<i>5,188,011</i>
<i>Net Position End of Year</i>	<i>\$4,870,657</i>	<i>\$174,191</i>	<i>\$5,044,848</i>

## Geauga County, Ohio

*Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2022*

	Water District	Storm Water	Total Nonmajor Enterprise Funds
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$1,134,731	\$8,515	\$1,143,246
Other Cash Receipts	255,691	0	255,691
Cash Payments to Employees for Services	(262,347)	(13,939)	(276,286)
Cash Payments for Goods and Services	(810,988)	(653)	(811,641)
Other Cash Payments	(10,767)	(2,597)	(13,364)
<i>Net Cash Provided by (Used in) Operating Activities</i>	306,320	(8,674)	297,646
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers In	0	17,721	17,721
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	306,320	9,047	315,367
<i>Cash and Cash Equivalents Beginning of Year</i>	1,373,951	159,155	1,533,106
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,680,271</u>	<u>\$168,202</u>	<u>\$1,848,473</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>			
Operating Income (Loss)	(\$152,400)	(\$8,484)	(\$160,884)
Adjustments:			
Depreciation	406,356	0	406,356
<i>(Increase) Decrease in Assets:</i>			
Accounts Receivable	4,420	0	4,420
Prepaid Items	3,268	0	3,268
Special Assessments	0	(165)	(165)
<i>Increase (Decrease) in Liabilities:</i>			
Accounts Payable	8,350	0	8,350
Contracts Payable	(5,644)	0	(5,644)
Accrued Wages	248	0	248
Compensated Absences Payable	11,466	0	11,466
Intergovernmental Payable	31,002	0	31,002
Payroll Withholding Payable	(746)	(25)	(771)
<i>Total Adjustments</i>	458,720	(190)	458,530
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$306,320</u>	<u>(\$8,674)</u>	<u>\$297,646</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, 2022*

	Undivided Monies	Fiscal Agent	Miscellaneous Custodial	Totals
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,180,732	\$6,018,053	\$100,853	\$11,299,638
Cash and Cash Equivalents in Segregated Accounts	0	0	949,668	949,668
Intergovernmental Receivable	4,260,110	0	0	4,260,110
Property Taxes Receivable	220,222,001	0	0	220,222,001
Special Assessments Receivable	1,166,899	0	0	1,166,899
<i>Total Assets</i>	<u>230,829,742</u>	<u>6,018,053</u>	<u>1,050,521</u>	<u>237,898,316</u>
<b>Liabilities</b>				
Accounts Payable and Other Liabilities	0	315,425	187,957	503,382
Intergovernmental Payable	6,154,091	0	862,564	7,016,655
<i>Total Liabilities</i>	<u>6,154,091</u>	<u>315,425</u>	<u>1,050,521</u>	<u>7,520,037</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	220,222,001	0	0	220,222,001
<b>Net Position</b>				
Restricted for:				
Individuals, Organizations and Other Governments	<u>\$4,453,650</u>	<u>\$5,702,628</u>	<u>\$0</u>	<u>\$10,156,278</u>

## Geauga County, Ohio

*Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2022*

	Undivided Monies	Fiscal Agent	Miscellaneous Custodial	Totals
<b>Additions</b>				
Intergovernmental	\$8,176,503	\$0	\$0	\$8,176,503
Amounts Received as Fiscal Agent	0	5,363,124	0	5,363,124
Licenses, Permits and Fees For Other Governments	0	0	244,108	244,108
Fines and Forfeitures for Other Governments	0	0	142,010	142,010
Other Amounts Collected for Distribution	0	0	1,661,784	1,661,784
Property Tax Collections for Other Governments	178,528,414	0	0	178,528,414
<i>Total Additions</i>	<u>186,704,917</u>	<u>5,363,124</u>	<u>2,047,902</u>	<u>194,115,943</u>
<b>Deductions</b>				
Distributions of State Funds to Other Governments	8,178,526	0	0	8,178,526
Property Tax Distributions to Other Governments	179,279,474	0	0	179,279,474
Distributions to Other Governments	0	0	516,052	516,052
Distributions to Others	0	0	1,531,850	1,531,850
Distributions as Fiscal Agent	0	4,935,260	0	4,935,260
<i>Total Deductions</i>	<u>187,458,000</u>	<u>4,935,260</u>	<u>2,047,902</u>	<u>194,441,162</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	(753,083)	427,864	0	(325,219)
<i>Net Position Beginning of Year</i>	<u>5,206,733</u>	<u>5,274,764</u>	<u>0</u>	<u>10,481,497</u>
<i>Net Position End of Year</i>	<u><u>\$4,453,650</u></u>	<u><u>\$5,702,628</u></u>	<u><u>\$0</u></u>	<u><u>\$10,156,278</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property Taxes	\$9,694,373	\$9,786,429	\$10,418,447	\$632,018
Sales Tax	15,500,000	18,750,000	20,880,469	2,130,469
Charges for Services	4,174,246	4,220,322	4,350,392	130,070
Licenses and Permits	10,000	10,000	14,746	4,746
Fines, Forfeitures and Settlements	50,000	50,000	71,394	21,394
Intergovernmental	3,840,168	3,806,408	4,757,575	951,167
Investment Earnings/Interest	600,000	600,000	1,519,301	919,301
Rentals	70,000	120,000	124,624	4,624
Other	509,418	774,243	1,128,049	353,806
<i>Total Revenues</i>	<u>34,448,205</u>	<u>38,117,402</u>	<u>43,264,997</u>	<u>5,147,595</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	1,159,215	1,177,815	1,132,029	45,786
Materials and Supplies	5,300	5,750	3,186	2,564
Contract Services	630,000	977,300	761,840	215,460
Other	2,047,178	1,898,332	1,723,479	174,853
Capital Outlay	0	19,000	17,134	1,866
Auditor				
Personal Services	958,366	962,066	913,589	48,477
Materials and Supplies	10,000	10,000	7,392	2,608
Contract Services	54,854	87,854	77,006	10,848
Other	225,323	252,823	204,741	48,082
Capital Outlay	40,000	50,000	48,222	1,778

(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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Treasurer</b>				
Personal Services	\$358,165	\$365,065	\$362,069	\$2,996
Materials and Supplies	1,900	1,900	1,754	146
Contract Services	26,000	26,000	26,000	0
Other	99,956	99,956	99,386	570
<b>Prosecutor</b>				
Personal Services	1,860,651	1,907,351	1,826,616	80,735
Materials and Supplies	20,000	20,000	20,000	0
Contract Services	10,000	16,000	11,910	4,090
Other	99,075	93,075	93,075	0
<b>Budget Commission</b>				
Personal Services	12,160	1,660	0	1,660
Materials and Supplies	214	214	214	0
<b>Bureau of Inspection</b>				
Contract Services	88,200	88,200	87,485	715
<b>Planning Commission</b>				
Personal Services	183,015	190,065	189,875	190
Materials and Supplies	3,848	3,848	1,642	2,206
Other	8,978	8,228	4,195	4,033
Capital Outlay	3,451	8,451	6,989	1,462
<b>Automatic Data Processing Board</b>				
Personal Services	975,769	979,569	954,645	24,924
Materials and Supplies	5,000	5,000	3,542	1,458
Contract Services	600,000	812,000	852,274	(40,274)
Other	215,725	200,725	203,381	(2,656)
Capital Outlay	40,000	55,000	56,401	(1,401)
<b>Board of Elections</b>				
Personal Services	959,775	991,775	746,281	245,494
Materials and Supplies	20,100	85,100	83,196	1,904
Contract Services	300,000	333,400	113,075	220,325
Other	30,406	30,406	23,776	6,630

(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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Maintenance and Operations				
Personal Services	\$1,260,377	\$1,294,677	\$1,174,273	\$120,404
Materials and Supplies	123,000	117,500	121,035	(3,535)
Contract Services	1,270,000	1,515,000	1,408,825	106,175
Other	155,500	156,000	167,151	(11,151)
Capital Outlay	10,000	21,852	21,852	0
Recorder				
Personal Services	362,052	369,152	294,567	74,585
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>14,248,053</u>	<u>15,252,609</u>	<u>13,857,102</u>	<u>1,395,507</u>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	1,220,313	1,247,113	1,190,774	56,339
Materials and Supplies	5,130	5,130	5,130	0
Contract Services	10,260	3,260	2,011	1,249
Other	20,521	27,521	24,937	2,584
Capital Outlay	18,500	18,500	18,500	0
Jury Commission				
Materials and Supplies	1,283	1,283	1,283	0
Other	671	671	472	199
Court of Appeals				
Other	75,500	75,500	64,813	10,687
Juvenile Court				
Personal Services	1,127,082	1,160,582	878,912	281,670
Materials and Supplies	12,000	12,000	12,000	0
Contract Services	80,000	80,000	50,000	30,000
Other	85,650	85,650	65,666	19,984
Capital Outlay	37,500	37,500	2,500	35,000

(continued)

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Probate Court				
Personal Services	\$732,382	\$751,982	\$699,041	\$52,941
Materials and Supplies	8,000	8,000	8,000	0
Contract Services	77,500	77,500	50,000	27,500
Other	64,300	64,300	60,188	4,112
Capital Outlay	37,500	37,500	0	37,500
Adult Probation				
Personal Services	274,722	285,622	282,970	2,652
Materials and Supplies	1,283	1,283	1,283	0
Other	1,710	1,710	1,710	0
Juvenile Probation				
Personal Services	185,587	190,787	179,280	11,507
Other	14,000	14,000	14,000	0
Clerk of Courts				
Personal Services	704,815	716,915	625,789	91,126
Materials and Supplies	19,000	19,000	11,703	7,297
Contract Services	800	5,800	695	5,105
Other	13,070	13,070	10,265	2,805
Municipal Court				
Personal Services	130,532	133,610	125,021	8,589
Other	22,303	22,025	16,672	5,353
Public Defender				
Personal Services	732,792	749,692	735,148	14,544
Materials and Supplies	3,800	3,800	3,800	0
Other	27,577	32,577	27,923	4,654
Total General Government Judicial	<u>\$5,746,083</u>	<u>\$5,883,883</u>	<u>\$5,170,486</u>	<u>\$713,397</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Public Safety				
Coroner				
Personal Services	\$173,999	\$176,999	\$175,605	\$1,394
Materials and Supplies	700	700	700	0
Contract Services	80,000	80,000	80,000	0
Other	1,500	1,500	(845)	2,345
Lab and Morgue				
Materials and Supplies	2,000	2,000	2,000	0
Other	25,000	25,000	24,617	383
Capital Outlay	0	50,658	50,353	305
Sheriff				
Personal Services	11,951,449	11,934,947	11,536,466	398,481
Materials and Supplies	577,517	691,081	689,131	1,950
Contract Services	344,101	473,444	503,935	(30,491)
Other	190,063	201,581	195,296	6,285
Capital Outlay	85,960	740,434	744,830	(4,396)
Building Department				
Personal Services	524,527	511,027	345,369	165,658
Materials and Supplies	9,913	12,413	9,162	3,251
Contract Services	50,000	70,000	57,995	12,005
Other	13,168	16,668	8,331	8,337
Capital Outlay	0	3,000	2,373	627
Total Public Safety	<u>14,029,897</u>	<u>14,991,452</u>	<u>14,425,318</u>	<u>566,134</u>
Public Works				
Engineer				
Personal Services	164,625	177,125	175,847	1,278
Materials and Supplies	1,000	0	0	0
Other	2,000	0	0	0
Capital Outlay	5,000	0	0	0
Total Public Works	<u>172,625</u>	<u>177,125</u>	<u>175,847</u>	<u>1,278</u>
Health				
Other Agriculture Programs				
Other	543,481	531,981	510,314	21,667
Other Health Programs				
Other	120,000	80,000	59,466	20,534
Total Health	<u>\$663,481</u>	<u>\$611,981</u>	<u>\$569,780</u>	<u>\$42,201</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Human Services				
Veterans Services				
Personal Services	\$392,062	\$401,762	\$371,753	\$30,009
Other	231,500	229,839	102,385	127,454
Capital Outlay	0	1,661	1,661	0
Total Human Services	<u>623,562</u>	<u>633,262</u>	<u>475,799</u>	<u>157,463</u>
<i>Total Expenditures</i>	<u>35,483,701</u>	<u>37,550,312</u>	<u>34,674,332</u>	<u>2,875,980</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,035,496)</u>	<u>567,090</u>	<u>8,590,665</u>	<u>8,023,575</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	18,333	18,333	18,333	0
Transfers In	20,000	20,000	0	(20,000)
Transfers Out	<u>(3,365,907)</u>	<u>(7,873,090)</u>	<u>(7,772,179)</u>	<u>100,911</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(3,327,574)</u>	<u>(7,834,757)</u>	<u>(7,753,846)</u>	<u>80,911</u>
<i>Net Change in Fund Balance</i>	(4,363,070)	(7,267,667)	836,819	8,104,486
Fund Balance at Beginning of Year	8,793,356	8,793,356	8,793,356	0
Unexpended Prior Year Encumbrances	<u>924,102</u>	<u>924,102</u>	<u>924,102</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,354,388</u></u>	<u><u>\$2,449,791</u></u>	<u><u>\$10,554,277</u></u>	<u><u>\$8,104,486</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Developmental Disabilities  
Budget Basis  
For the Year Ended December 31, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Taxes	\$11,584,649	\$11,061,990	\$11,446,142	\$384,152
Charges for Services	685,000	685,000	665,513	(19,487)
Intergovernmental	2,313,346	2,329,200	2,886,364	557,164
Investment Earnings/Interest	0	0	1,642	1,642
Contributions and Donations	0	0	23,565	23,565
Other	10,000	10,000	390,781	380,781
<i>Total Revenues</i>	<u>14,592,995</u>	<u>14,086,190</u>	<u>15,414,007</u>	<u>1,327,817</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	4,532,000	4,674,000	4,552,493	121,507
Materials and Supplies	263,160	495,000	414,778	80,222
Contract Services	9,379,880	11,480,000	11,299,043	180,957
Other	446,460	467,000	362,708	104,292
Capital Outlay	127,500	130,000	127,642	2,358
<i>Total Expenditures</i>	<u>14,749,000</u>	<u>17,246,000</u>	<u>16,756,664</u>	<u>489,336</u>
<i>Net Change in Fund Balance</i>	(156,005)	(3,159,810)	(1,342,657)	1,817,153
Fund Balance Beginning of Year	9,683,326	9,683,326	9,683,326	0
Unexpended Prior Year Encumbrances	<u>350,783</u>	<u>350,783</u>	<u>350,783</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,878,104</u></u>	<u><u>\$6,874,299</u></u>	<u><u>\$8,691,452</u></u>	<u><u>\$1,817,153</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$9,095,110	\$9,095,110	\$9,095,110	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	1,819,022	1,819,022	487,145	1,331,877
Capital Outlay	16,371,198	16,371,198	0	16,371,198
<i>Total Expenditures</i>	<u>18,190,220</u>	<u>18,190,220</u>	<u>487,145</u>	<u>17,703,075</u>
<i>Net Change in Fund Balance</i>	(9,095,110)	(9,095,110)	8,607,965	17,703,075
Fund Balance Beginning of Year	<u>9,095,110</u>	<u>9,095,110</u>	<u>9,095,110</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$17,703,075</u></u>	<u><u>\$17,703,075</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$7,063,458	\$7,063,458	\$6,896,403	(\$167,055)
Investment Earnings/Interest	27,000	32,724	30,393	(2,331)
Tap-in Fees	166,542	166,542	166,542	0
OWDA Loans Issued	8,067,325	4,077,325	4,077,325	0
Special Assessments	350,000	350,000	177,035	(172,965)
Other	2,096,089	1,059,808	1,037,600	(22,208)
Intergovernmental	1,094,773	1,134,323	1,134,323	0
<i>Total Revenues</i>	<u>18,865,187</u>	<u>13,884,180</u>	<u>13,519,621</u>	<u>(364,559)</u>
<b>Expenses</b>				
Personal Services	2,975,402	2,809,300	2,696,462	112,838
Materials and Supplies	456,200	646,200	504,472	141,728
Contractual Services	2,926,863	3,571,822	3,109,136	462,686
Other	455,722	560,244	394,352	165,892
Capital Outlay	6,725,367	4,455,027	3,468,957	986,070
Principal Retirement	1,350,000	1,350,000	1,115,952	234,048
Interest	300,000	300,000	257,199	42,801
Payment to Refunded Bonds	1,731,853	1,731,853	1,731,853	0
Issuance Cost	0	6,061	6,061	0
<i>Total Expenses</i>	<u>16,921,407</u>	<u>15,430,507</u>	<u>13,284,444</u>	<u>2,146,063</u>
<i>Net Change in Fund Equity</i>	1,943,780	(1,546,327)	235,177	1,781,504
Fund Equity Beginning of Year	4,039,131	4,039,131	4,039,131	0
Unexpended Prior Year Encumbrances	101,170	101,170	101,170	0
<i>Fund Equity End of Year</i>	<u>\$6,084,081</u>	<u>\$2,593,974</u>	<u>\$4,375,478</u>	<u>\$1,781,504</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$1,850,000	\$1,850,000	\$2,032,662	\$182,662
Other	2,500	2,500	8,678	6,178
<i>Total Revenues</i>	<u>1,852,500</u>	<u>1,852,500</u>	<u>2,041,340</u>	<u>188,840</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	1,249,245	1,324,245	1,137,879	186,366
Materials and Supplies	21,200	23,700	12,994	10,706
Contract Services	556,375	691,375	1,472,321	(780,946)
Other	119,900	124,900	29,797	95,103
Capital Outlay	15,000	170,000	50,033	119,967
<i>Total Expenditures</i>	<u>1,961,720</u>	<u>2,334,220</u>	<u>2,703,024</u>	<u>(368,804)</u>
<i>Net Change in Fund Balance</i>	(109,220)	(481,720)	(661,684)	(179,964)
Fund Balance Beginning of Year	1,518,535	1,518,535	1,518,535	0
Unexpended Prior Year Encumbrances	842,750	842,750	842,750	0
<i>Fund Balance End of Year</i>	<u><u>\$2,252,065</u></u>	<u><u>\$1,879,565</u></u>	<u><u>\$1,699,601</u></u>	<u><u>(\$179,964)</u></u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Delinquent Tax Collector  
Budget Basis  
For the Year Ended December 31, 2022*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Other	\$0	\$0	\$501	\$501
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	501	501
Fund Balance Beginning of Year	<u>24,807</u>	<u>24,807</u>	<u>24,807</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$24,807</u></u>	<u><u>\$24,807</u></u>	<u><u>\$25,308</u></u>	<u><u>\$501</u></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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$120,000	\$120,000	\$142,890	\$22,890
Other	0	0	693	693
<i>Total Revenues</i>	<u>120,000</u>	<u>120,000</u>	<u>143,583</u>	<u>23,583</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	206,340	206,340	65,128	141,212
Materials and Supplies	1,800	1,800	0	1,800
Other	5,500	5,500	0	5,500
Capital Outlay	1,500	1,500	0	1,500
<i>Total Expenditures</i>	<u>215,140</u>	<u>215,140</u>	<u>65,128</u>	<u>150,012</u>
<i>Net Change in Fund Balance</i>	(95,140)	(95,140)	78,455	173,595
Fund Balance Beginning of Year	<u>368,786</u>	<u>368,786</u>	<u>368,786</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$273,646</u></u>	<u><u>\$273,646</u></u>	<u><u>\$447,241</u></u>	<u><u>\$173,595</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Treasurer Delinquent Tax Collector  
Budget Basis  
For the Year Ended December 31, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$100,000	\$100,000	\$142,890	\$42,890
Other	0	0	15,172	15,172
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>158,062</u>	<u>58,062</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	116,573	123,283	123,054	229
Materials and Supplies	2,000	2,000	1,999	1
Other	26,700	26,700	25,655	1,045
<i>Total Expenditures</i>	<u>145,273</u>	<u>151,983</u>	<u>150,708</u>	<u>1,275</u>
<i>Net Change in Fund Balance</i>	(45,273)	(51,983)	7,354	59,337
Fund Balance Beginning of Year	279,921	279,921	279,921	0
Unexpended Prior Year Encumbrances	9,316	9,316	9,316	0
<i>Fund Balance End of Year</i>	<u>\$243,964</u>	<u>\$237,254</u>	<u>\$296,591</u>	<u>\$59,337</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$355	\$355	\$1,265	910
Intergovernmental	87,634	59,834	59,834	0
Investment Earnings/Interest	8,503	8,503	19,670	11,167
Other	212,566	210,066	490,072	280,006
<i>Total Revenues</i>	<u>309,058</u>	<u>278,758</u>	<u>570,841</u>	<u>292,083</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	329,485	193,635	192,306	1,329
Materials and Supplies	950	1,450	1,364	86
Contract Services	16,710	31,720	31,098	622
Other	27,883	27,383	6,858	20,525
Capital Outlay	0	3,000	1,601	1,399
Total Legislative and Executive	375,028	257,188	233,227	23,961
Economic Development and Assistance				
Other	342,000	342,000	0	342,000
<i>Total Expenditures</i>	<u>717,028</u>	<u>599,188</u>	<u>233,227</u>	<u>365,961</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(407,970)	(320,430)	337,614	658,044
<b>Other Financing Sources (Uses)</b>				
Transfers In	214,557	102,557	194,248	91,691
<i>Net Change in Fund Balance</i>	(193,413)	(217,873)	531,862	749,735
Fund Balance Beginning of Year	2,601,419	2,601,419	2,601,419	0
Unexpended Prior Year Encumbrances	1,016	1,016	1,016	0
<i>Fund Balance End of Year</i>	<u>\$2,409,022</u>	<u>\$2,384,562</u>	<u>\$3,134,297</u>	<u>\$749,735</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Investment Earnings/Interest	\$300	\$300	\$1,169	\$869
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	300	300	1,169	869
Fund Balance Beginning of Year	<u>86,229</u>	<u>86,229</u>	<u>86,229</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$86,529</u></u>	<u><u>\$86,529</u></u>	<u><u>\$87,398</u></u>	<u><u>\$869</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Investment Earnings/Interest	\$0	\$0	\$10,047	\$10,047
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	10,047	10,047
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>\$0</u>	<u>\$0</u>	<u>\$10,047</u>	<u>\$10,047</u>



## Geauga County, Ohio

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

#### CASA

#### *Budget Basis*

*For the Year Ended December 31, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$280,000	\$115,898	\$135,983	\$20,085
Other	4,200	8,460	9,160	700
<i>Total Revenues</i>	<u>284,200</u>	<u>124,358</u>	<u>145,143</u>	<u>20,785</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	128,158	103,109	100,102	3,007
Other	17,825	17,825	15,801	2,024
<i>Total Expenditures</i>	<u>145,983</u>	<u>120,934</u>	<u>115,903</u>	<u>5,031</u>
<i>Net Change in Fund Balance</i>	138,217	3,424	29,240	25,816
Fund Balance Beginning of Year	8,463	8,463	8,463	0
Unexpended Prior Year Encumbrances	<u>3,936</u>	<u>3,936</u>	<u>3,936</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$150,616</u></u>	<u><u>\$15,823</u></u>	<u><u>\$41,639</u></u>	<u><u>\$25,816</u></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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$62,404	\$62,404	\$62,404	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	59,432	59,502	59,266	236
Contract Services	2,325	4,250	2,217	2,033
Other	647	647	343	304
<i>Total Expenditures</i>	<u>62,404</u>	<u>64,399</u>	<u>61,826</u>	<u>2,573</u>
<i>Net Change in Fund Balance</i>	0	(1,995)	578	2,573
Fund Balance Beginning of Year	2,719	2,719	2,719	0
Unexpended Prior Year Encumbrances	<u>67</u>	<u>67</u>	<u>67</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,786</u></u>	<u><u>\$791</u></u>	<u><u>\$3,364</u></u>	<u><u>\$2,573</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$264,437	\$264,437	\$261,250	(\$3,187)
Other	0	0	2,213	2,213
<i>Total Revenues</i>	<u>264,437</u>	<u>264,437</u>	<u>263,463</u>	<u>(974)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	215,665	224,616	205,275	19,341
Materials and Supplies	1,628	1,628	1,628	0
Contract Services	72,160	72,160	57,160	15,000
Other	8,800	8,800	1,250	7,550
<i>Total Expenditures</i>	<u>298,253</u>	<u>307,204</u>	<u>265,313</u>	<u>41,891</u>
<i>Net Change in Fund Balance</i>	(33,816)	(42,767)	(1,850)	40,917
Fund Balance Beginning of Year	123,389	123,389	123,389	0
Unexpended Prior Year Encumbrances	10,751	10,751	10,751	0
<i>Fund Balance End of Year</i>	<u><u>\$100,324</u></u>	<u><u>\$91,373</u></u>	<u><u>\$132,290</u></u>	<u><u>\$40,917</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	225,802	283,957	282,196	1,761
Materials and Supplies	6,840	6,840	6,840	0
Contract Services	97,650	103,883	103,883	0
Other	20,520	31,587	31,587	0
Capital Outlay	39,750	39,750	39,750	0
<i>Total Expenditures</i>	<i>390,562</i>	<i>466,017</i>	<i>464,256</i>	<i>1,761</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(390,562)</i>	<i>(466,017)</i>	<i>(464,256)</i>	<i>1,761</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	398,244	454,318	454,318	0
<i>Net Change in Fund Balance</i>	<i>7,682</i>	<i>(11,699)</i>	<i>(9,938)</i>	<i>1,761</i>
Fund Balance Beginning of Year	21,208	21,208	21,208	0
Unexpended Prior Year Encumbrances	3,593	3,593	3,593	0
<i>Fund Balance End of Year</i>	<i>\$32,483</i>	<i>\$13,102</i>	<i>\$14,863</i>	<i>\$1,761</i>

## 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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Fines, Forfeitures and Settlements	\$6,000	\$6,000	\$2,273	(\$3,727)
Other	500	500	0	(500)
<i>Total Revenues</i>	6,500	6,500	2,273	(4,227)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	1,000	1,000	1,000	0
<i>Net Change in Fund Balance</i>	5,500	5,500	1,273	(4,227)
Fund Balance Beginning of Year	35	35	35	0
Unexpended Prior Year Encumbrances	2,200	2,200	2,200	0
<i>Fund Balance End of Year</i>	<u>\$7,735</u>	<u>\$7,735</u>	<u>\$3,508</u>	<u>(\$4,227)</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$15,000	\$15,000	\$10,184	(\$4,816)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	2,000	2,000	0	2,000
Other	17,000	17,000	12,322	4,678
<i>Total Expenditures</i>	19,000	19,000	12,322	6,678
<i>Net Change in Fund Balance</i>	(4,000)	(4,000)	(2,138)	1,862
Fund Balance Beginning of Year	13,089	13,089	13,089	0
Unexpended Prior Year Encumbrances	6,153	6,153	6,153	0
<i>Fund Balance End of Year</i>	\$15,242	\$15,242	\$17,104	\$1,862

## 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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$50,000	\$50,000	\$42,760	(\$7,240)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	238	238	0	238
Contract Services	1,000	12,940	12,940	0
Other	21,000	21,000	20,972	28
<i>Total Expenditures</i>	22,238	34,178	33,912	266
<i>Net Change in Fund Balance</i>	27,762	15,822	8,848	(6,974)
Fund Balance Beginning of Year	125,201	125,201	125,201	0
Unexpended Prior Year Encumbrances	10,196	10,196	10,196	0
<i>Fund Balance End of Year</i>	\$163,159	\$151,219	\$144,245	(\$6,974)

## 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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$10,000	\$10,000	\$1,607	(\$8,393)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	2,000	2,000	2,000	0
Other	4,000	4,000	2,000	2,000
<i>Total Expenditures</i>	6,000	6,000	4,000	2,000
<i>Net Change in Fund Balance</i>	4,000	4,000	(2,393)	(6,393)
Fund Balance Beginning of Year	16,009	16,009	16,009	0
Unexpended Prior Year Encumbrances	4,000	4,000	4,000	0
<i>Fund Balance End of Year</i>	<u>\$24,009</u>	<u>\$24,009</u>	<u>\$17,616</u>	<u>(\$6,393)</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	\$200	\$200	\$0	(\$200)
<b>Expenditures</b>	<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, 2022*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<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>600</u>	<u>600</u>	<u>600</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$600</u></u>	<u><u>\$600</u></u>	<u><u>\$600</u></u>	<u><u>\$0</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$80,000	\$80,000	\$79,038	(\$962)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	28,626	31,051	29,903	1,148
Materials and Supplies	855	855	0	855
Contract Services	45,000	45,000	23,150	21,850
<i>Total Expenditures</i>	74,481	76,906	53,053	23,853
<i>Net Change in Fund Balance</i>	5,519	3,094	25,985	22,891
Fund Balance Beginning of Year	140,192	140,192	140,192	0
Unexpended Prior Year Encumbrances	3,793	3,793	3,793	0
<i>Fund Balance End of Year</i>	\$149,504	\$147,079	\$169,970	\$22,891

## 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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$1,425	\$1,425	\$1,775	\$350
Licenses and Permits	17,575	17,575	19,810	2,235
<i>Total Revenues</i>	<u>19,000</u>	<u>19,000</u>	<u>21,585</u>	<u>2,585</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Materials and Supplies	7,000	7,000	0	7,000
Other	12,000	12,000	8,277	3,723
<i>Total Expenditures</i>	<u>19,000</u>	<u>19,000</u>	<u>8,277</u>	<u>10,723</u>
<i>Net Change in Fund Balance</i>	0	0	13,308	13,308
Fund Balance Beginning of Year	32,369	32,369	32,369	0
Unexpended Prior Year Encumbrances	2,266	2,266	2,266	0
<i>Fund Balance End of Year</i>	<u><u>\$34,635</u></u>	<u><u>\$34,635</u></u>	<u><u>\$47,943</u></u>	<u><u>\$13,308</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$17,500	\$17,500	\$17,490	(\$10)
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	3,955	3,955	0	3,955
Contract Services	1,710	1,710	0	1,710
Other	804	804	0	804
<i>Total Expenditures</i>	6,469	6,469	0	6,469
<i>Net Change in Fund Balance</i>	11,031	11,031	17,490	6,459
Fund Balance Beginning of Year	104,549	104,549	104,549	0
<i>Fund Balance End of Year</i>	\$115,580	\$115,580	\$122,039	\$6,459

## 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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Other	\$200,000	\$200,000	\$194,343	(\$5,657)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	748,241	748,241	707,249	40,992
Materials and Supplies	1,710	1,710	1,710	0
Contract Services	310,500	371,500	379,566	(8,066)
Other	21,645	21,645	21,644	1
<i>Total Expenditures</i>	<u>1,082,096</u>	<u>1,143,096</u>	<u>1,110,169</u>	<u>32,927</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(882,096)	(943,096)	(915,826)	27,270
<b>Other Financing Sources (Uses)</b>				
Transfers In	857,000	857,000	982,000	125,000
<i>Net Change in Fund Balance</i>	(25,096)	(86,096)	66,174	152,270
Fund Balance Beginning of Year	308,498	308,498	308,498	0
Unexpended Prior Year Encumbrances	89,848	89,848	89,848	0
<i>Fund Balance End of Year</i>	<u>\$373,250</u>	<u>\$312,250</u>	<u>\$464,520</u>	<u>\$152,270</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$26,000	\$27,950	\$27,950	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	25,875	26,125	25,884	241
Materials and Supplies	0	168	143	25
Other	0	1,300	1,275	25
<i>Total Expenditures</i>	25,875	27,593	27,302	291
<i>Net Change in Fund Balance</i>	125	357	648	291
Fund Balance Beginning of Year	305	305	305	0
<i>Fund Balance End of Year</i>	\$430	\$662	\$953	\$291

## 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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$120,000	\$120,000	\$97,917	(\$22,083)
Other	7,200	7,200	11,126	3,926
<i>Total Revenues</i>	<u>127,200</u>	<u>127,200</u>	<u>109,043</u>	<u>(18,157)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	92,101	92,101	79,254	12,847
Materials and Supplies	3,420	8,420	8,420	0
Contract Services	323,000	323,000	323,000	0
Other	39,600	45,100	45,100	0
Capital Outlay	10,000	10,000	10,000	0
<i>Total Expenditures</i>	<u>468,121</u>	<u>478,621</u>	<u>465,774</u>	<u>12,847</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(340,921)	(351,421)	(356,731)	(5,310)
<b>Other Financing Sources (Uses)</b>				
Transfers In	323,239	323,239	1,023,239	700,000
<i>Net Change in Fund Balance</i>	(17,682)	(28,182)	666,508	694,690
Fund Balance Beginning of Year	330,359	330,359	330,359	0
Unexpended Prior Year Encumbrances	25,865	25,865	25,865	0
<i>Fund Balance End of Year</i>	<u>\$338,542</u>	<u>\$328,042</u>	<u>\$1,022,732</u>	<u>\$694,690</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Permissive Motor Vehicle License Tax	\$1,810,000	\$1,810,000	\$1,902,266	\$92,266
Charges for Services	20,900	20,900	15,155	(5,745)
Fines, Forfeitures and Settlements	50,000	50,000	53,782	3,782
Intergovernmental	6,345,000	6,345,000	6,575,018	230,018
Investment Earnings/Interest	22,000	22,000	42,397	20,397
Other	453,000	453,000	548,734	95,734
<i>Total Revenues</i>	<u>8,700,900</u>	<u>8,700,900</u>	<u>9,137,352</u>	<u>436,452</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	4,892,682	4,572,682	4,155,636	417,046
Materials and Supplies	738,000	909,620	787,714	121,906
Contract Services	255,000	208,113	186,619	21,494
Other	1,536,821	3,761,962	3,569,450	192,512
Capital Outlay	819,000	1,003,267	984,497	18,770
<i>Total Expenditures</i>	<u>8,241,503</u>	<u>10,455,644</u>	<u>9,683,916</u>	<u>771,728</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	459,397	(1,754,744)	(546,564)	1,208,180
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(132,195)	(132,195)	(132,195)	0
<i>Net Change in Fund Balance</i>	327,202	(1,886,939)	(678,759)	1,208,180
Fund Balance Beginning of Year	1,886,940	1,886,940	1,886,940	0
Unexpended Prior Year Encumbrances	108,102	108,102	108,102	0
<i>Fund Balance End of Year</i>	<u>\$2,322,244</u>	<u>\$108,103</u>	<u>\$1,316,283</u>	<u>\$1,208,180</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Ditch Maintenance  
Budget Basis  
For the Year Ended December 31, 2022*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<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>9,219</u>	<u>9,219</u>	<u>9,219</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,219</u></u>	<u><u>\$9,219</u></u>	<u><u>\$9,219</u></u>	<u><u>\$0</u></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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$13,500	\$13,500	\$30,930	\$17,430
Licenses and Permits	165,025	165,025	178,282	13,257
Fines, Forfeitures and Settlements	19,500	19,500	16,430	(3,070)
Contributions and Donations	80,000	80,000	119,274	39,274
Other	0	0	12	12
<i>Total Revenues</i>	<u>278,025</u>	<u>278,025</u>	<u>344,928</u>	<u>66,903</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	258,667	275,487	263,443	12,044
Materials and Supplies	26,500	39,500	25,316	14,184
Contract Services	18,293	31,343	40,870	(9,527)
Other	28,533	28,583	16,575	12,008
<i>Total Expenditures</i>	<u>331,993</u>	<u>374,913</u>	<u>346,204</u>	<u>28,709</u>
<i>Net Change in Fund Balance</i>	(53,968)	(96,888)	(1,276)	95,612
Fund Balance Beginning of Year	266,730	266,730	266,730	0
Unexpended Prior Year Encumbrances	18,738	18,738	18,738	0
<i>Fund Balance End of Year</i>	<u>\$231,500</u>	<u>\$188,580</u>	<u>\$284,192</u>	<u>\$95,612</u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
EPA Water Pollution  
Budget Basis  
For the Year Ended December 31, 2022*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance Beginning of Year	<u>1,746</u>	<u>1,746</u>	<u>1,746</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,746</u></u>	<u><u>\$1,746</u></u>	<u><u>\$1,746</u></u>	<u><u>\$0</u></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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property Taxes	\$3,315,086	\$3,348,737	\$3,460,247	\$111,510
Intergovernmental	3,440,871	3,663,600	3,832,635	169,035
Rentals	28,000	28,000	34,906	6,906
Other	331,696	356,696	406,897	50,201
<i>Total Revenues</i>	<u>7,115,653</u>	<u>7,397,033</u>	<u>7,734,685</u>	<u>337,652</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	432,942	485,542	466,611	18,931
Materials and Supplies	6,745	6,745	2,284	4,461
Contract Services	6,220,437	6,763,437	6,282,890	480,547
Other	293,480	409,480	379,447	30,033
Capital Outlay	27,500	27,500	27,500	0
<i>Total Expenditures</i>	<u>6,981,104</u>	<u>7,692,704</u>	<u>7,158,732</u>	<u>533,972</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	134,549	(295,671)	575,953	871,624
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>0</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	134,549	(1,795,671)	(924,047)	871,624
Fund Balance Beginning of Year	4,282,427	4,282,427	4,282,427	0
Unexpended Prior Year Encumbrances	<u>328,789</u>	<u>328,789</u>	<u>328,789</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,745,765</u></u>	<u><u>\$2,815,545</u></u>	<u><u>\$3,687,169</u></u>	<u><u>\$871,624</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Children's Services Levy  
Budget Basis  
For the Year Ended December 31, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property Taxes	\$3,475,237	\$3,510,491	\$3,629,252	\$118,761
Intergovernmental	2,463,613	2,466,558	2,670,821	204,263
Contributions and Donations	9,500	9,500	9,250	(250)
Other	100,000	100,000	420,820	320,820
<i>Total Revenues</i>	<u>6,048,350</u>	<u>6,086,549</u>	<u>6,730,143</u>	<u>643,594</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	42,976	43,842	43,841	1
Materials and Supplies	2,200	2,500	2,500	0
Contract Services	4,833,141	4,994,481	4,713,305	281,176
Other	119,000	203,935	151,689	52,246
<i>Total Expenditures</i>	<u>4,997,317</u>	<u>5,244,758</u>	<u>4,911,335</u>	<u>333,423</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,051,033	841,791	1,818,808	977,017
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(456,233)</u>	<u>(251,031)</u>	<u>(251,031)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	594,800	590,760	1,567,777	977,017
Fund Balance Beginning of Year	8,464,294	8,464,294	8,464,294	0
Unexpended Prior Year Encumbrances	<u>123,293</u>	<u>123,293</u>	<u>123,293</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,182,387</u></u>	<u><u>\$9,178,347</u></u>	<u><u>\$10,155,364</u></u>	<u><u>\$977,017</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Child Support Enforcement  
Budget Basis  
For the Year Ended December 31, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$364,725	\$364,725	\$296,309	(\$68,416)
Intergovernmental	630,275	630,275	549,161	(81,114)
<i>Total Revenues</i>	<u>995,000</u>	<u>995,000</u>	<u>845,470</u>	<u>(149,530)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	608,931	594,749	592,289	2,460
Materials and Supplies	750	3,000	2,383	617
Contract Services	236,381	250,813	221,560	29,253
Other	11,940	11,940	9,123	2,817
<i>Total Expenditures</i>	<u>858,002</u>	<u>860,502</u>	<u>825,355</u>	<u>35,147</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	136,998	134,498	20,115	(114,383)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(136,998)	(134,498)	(45,471)	89,027
<i>Net Change in Fund Balance</i>	0	0	(25,356)	(25,356)
Fund Balance Beginning of Year	801,146	801,146	801,146	0
Unexpended Prior Year Encumbrances	453	453	453	0
<i>Fund Balance End of Year</i>	<u>\$801,599</u>	<u>\$801,599</u>	<u>\$776,243</u>	<u>(\$25,356)</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$130,000	\$130,000	\$221,759	\$91,759
Intergovernmental	1,155,001	1,284,997	1,408,808	123,811
Other	100,000	100,000	92,763	(7,237)
<i>Total Revenues</i>	<u>1,385,001</u>	<u>1,514,997</u>	<u>1,723,330</u>	<u>208,333</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,141,319	1,141,319	1,098,196	43,123
Materials and Supplies	176,500	296,950	246,207	50,743
Contract Services	31,000	34,250	30,991	3,259
Other	67,675	115,372	107,034	8,338
<i>Total Expenditures</i>	<u>1,416,494</u>	<u>1,587,891</u>	<u>1,482,428</u>	<u>105,463</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(31,493)</u>	<u>(72,894)</u>	<u>240,902</u>	<u>313,796</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	(18,333)	(18,333)	0
Transfers In	53,045	53,045	70,152	17,107
Transfers Out	0	(121,096)	(121,096)	0
<i>Total Other Financing Sources (Uses)</i>	<u>53,045</u>	<u>(86,384)</u>	<u>(69,277)</u>	<u>17,107</u>
<i>Net Change in Fund Balance</i>	21,552	(159,278)	171,625	330,903
Fund Balance Beginning of Year	255,799	255,799	255,799	0
Unexpended Prior Year Encumbrances	5,106	5,106	5,106	0
<i>Fund Balance End of Year</i>	<u>\$282,457</u>	<u>\$101,627</u>	<u>\$432,530</u>	<u>\$330,903</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property Taxes	\$2,762,572	\$2,790,614	\$2,883,527	\$92,913
Intergovernmental	639,596	643,347	737,135	93,788
Contributions and Donations	66,100	66,100	90,145	24,045
Other	206,250	209,512	98,858	(110,654)
<i>Total Revenues</i>	<u>3,674,518</u>	<u>3,709,573</u>	<u>3,809,665</u>	<u>100,092</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	2,261,779	2,352,779	2,273,612	79,167
Materials and Supplies	53,010	68,010	53,705	14,305
Contract Services	1,041,313	819,808	761,299	58,509
Other	475,629	601,134	535,322	65,812
Capital Outlay	71,775	71,775	38,740	33,035
<i>Total Expenditures</i>	<u>3,903,506</u>	<u>3,913,506</u>	<u>3,662,678</u>	<u>250,828</u>
Excess of Revenues Over (Under) Expenditures	(228,988)	(203,933)	146,987	350,920
<b>Other Financing Sources (Uses)</b>				
Transfers Out	0	(770,000)	(770,000)	0
<i>Net Change in Fund Balance</i>	(228,988)	(973,933)	(623,013)	350,920
Fund Balance Beginning of Year	2,403,309	2,403,309	2,403,309	0
Unexpended Prior Year Encumbrances	67,582	67,582	67,582	0
<i>Fund Balance End of Year</i>	<u>\$2,241,903</u>	<u>\$1,496,958</u>	<u>\$1,847,878</u>	<u>\$350,920</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
County Home  
Budget Basis  
For the Year Ended December 31, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Human Services				
Other	<u>4,500</u>	<u>16,122</u>	<u>16,122</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(4,500)	(16,122)	(16,122)	0
Fund Balance Beginning of Year	<u>16,122</u>	<u>16,122</u>	<u>16,122</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,622</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  
Public Assistance  
Budget Basis  
For the Year Ended December 31, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$2,961,225	\$2,961,225	\$2,853,771	(\$107,454)
Other	161,000	161,000	93,991	(67,009)
<i>Total Revenues</i>	<u>3,122,225</u>	<u>3,122,225</u>	<u>2,947,762</u>	<u>(174,463)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	2,453,559	2,271,634	2,162,692	108,942
Materials and Supplies	62,220	74,912	69,022	5,890
Contract Services	774,000	853,207	773,902	79,305
Other	513,214	596,364	544,111	52,253
Capital Outlay	32,000	38,876	38,876	0
<i>Total Expenditures</i>	<u>3,834,993</u>	<u>3,834,993</u>	<u>3,588,603</u>	<u>246,390</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(712,768)	(712,768)	(640,841)	71,927
<b>Other Financing Sources (Uses)</b>				
Transfers In	657,768	657,768	385,989	(271,779)
<i>Net Change in Fund Balance</i>	(55,000)	(55,000)	(254,852)	(199,852)
Fund Balance Beginning of Year	492,789	492,789	492,789	0
Unexpended Prior Year Encumbrances	80,321	80,321	80,321	0
<i>Fund Balance End of Year</i>	<u>\$518,110</u>	<u>\$518,110</u>	<u>\$318,258</u>	<u>(\$199,852)</u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Farmland Preservation  
Budget Basis  
For the Year Ended December 31, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<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>14,966</u>	<u>14,966</u>	<u>14,966</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,966</u></u>	<u><u>\$14,966</u></u>	<u><u>\$14,966</u></u>	<u><u>\$0</u></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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$100,000	\$100,000	\$105,716	\$5,716
<b>Expenditures</b>				
Current:				
Public Works				
Other	<u>100,000</u>	<u>432,130</u>	<u>100,000</u>	<u>332,130</u>
<i>Net Change in Fund Balance</i>	0	(332,130)	5,716	337,846
Fund Balance Beginning of Year	<u>332,130</u>	<u>332,130</u>	<u>332,130</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$332,130</u></u>	<u><u>\$0</u></u>	<u><u>\$337,846</u></u>	<u><u>\$337,846</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Fines, Forfeitures and Settlements	\$115,000	\$115,000	\$113,674	(\$1,326)
Other	500	500	0	(500)
<i>Total Revenues</i>	<u>115,500</u>	<u>115,500</u>	<u>113,674</u>	<u>(1,826)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	61,644	61,659	61,606	53
Contract Services	51,500	51,485	49,970	1,515
Other	2,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>115,144</u>	<u>115,144</u>	<u>111,576</u>	<u>3,568</u>
<i>Net Change in Fund Balance</i>	356	356	2,098	1,742
Fund Balance Beginning of Year	31,054	31,054	31,054	0
Unexpended Prior Year Encumbrances	4,237	4,237	4,237	0
<i>Fund Balance End of Year</i>	<u>\$35,647</u>	<u>\$35,647</u>	<u>\$37,389</u>	<u>\$1,742</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, 2022*

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

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Wetland Mitigation Bank  
Budget Basis  
For the Year Ended December 31, 2022*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<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>62,908</u>	<u>62,908</u>	<u>62,908</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$62,908</u></u>	<u><u>\$62,908</u></u>	<u><u>\$62,908</u></u>	<u><u>\$0</u></u>



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Targeted Community Alternatives to Prison Grant  
Budget Basis  
For the Year Ended December 31, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$142,012	\$142,012	\$142,011	(\$1)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	14,500	14,500	12,243	2,257
Materials and Supplies	5,000	6,000	6,000	0
Contract Services	86,000	103,751	95,356	8,395
Other	13,000	85,145	81,157	3,988
Capital Outlay	10,000	26,000	21,472	4,528
<i>Total Expenditures</i>	<u>128,500</u>	<u>235,396</u>	<u>216,228</u>	<u>19,168</u>
<i>Net Change in Fund Balance</i>	13,512	(93,384)	(74,217)	19,167
Fund Balance Beginning of Year	144,257	144,257	144,257	0
Unexpended Prior Year Encumbrances	<u>2,072</u>	<u>2,072</u>	<u>2,072</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$159,841</u></u>	<u><u>\$52,945</u></u>	<u><u>\$72,112</u></u>	<u><u>\$19,167</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$202,450	\$202,450	\$202,450	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Contract Services	<u>202,450</u>	<u>202,450</u>	<u>35,414</u>	<u>167,036</u>
<i>Net Change in Fund Balance</i>	0	0	167,036	167,036
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>\$167,036</u></u>	<u><u>\$167,036</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Fines, Forfeitures and Settlements	\$128,985	\$128,985	\$128,985	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	128,985	128,985	128,985	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>\$128,985</u></u>	<u><u>\$128,985</u></u>	<u><u>\$128,985</u></u>	<u><u>\$0</u></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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Other	\$55,000	\$55,000	\$60,453	\$5,453
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	54,862	64,962	64,069	893
<i>Net Change in Fund Balance</i>	138	(9,962)	(3,616)	6,346
Fund Balance Beginning of Year	10,584	10,584	10,584	0
<i>Fund Balance End of Year</i>	\$10,722	\$622	\$6,968	\$6,346

## 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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$37,460	\$37,460	\$37,618	\$158
Other	15,200	15,200	25,000	9,800
<i>Total Revenues</i>	<u>52,660</u>	<u>52,660</u>	<u>62,618</u>	<u>9,958</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	60,552	67,627	49,853	17,774
Materials and Supplies	0	10,000	1,000	9,000
<i>Total Expenditures</i>	<u>60,552</u>	<u>77,627</u>	<u>50,853</u>	<u>26,774</u>
<i>Net Change in Fund Balance</i>	(7,892)	(24,967)	11,765	36,732
Fund Balance Beginning of Year	<u>103,240</u>	<u>103,240</u>	<u>103,240</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$95,348</u></u>	<u><u>\$78,273</u></u>	<u><u>\$115,005</u></u>	<u><u>\$36,732</u></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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Fines, Forfeitures and Settlements	\$50	\$50	\$113	\$63
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	50	50	113	63
Fund Balance Beginning of Year	<u>96</u>	<u>96</u>	<u>96</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$146</u>	<u>\$146</u>	<u>\$209</u>	<u>\$63</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$137,511	\$137,511	\$122,954	(\$14,557)
Other	15,500	15,500	15,216	(284)
<i>Total Revenues</i>	<u>153,011</u>	<u>153,011</u>	<u>138,170</u>	<u>( 14,841)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	214,891	239,181	220,897	18,284
Other	14,000	14,000	12,797	1,203
<i>Total Expenditures</i>	<u>228,891</u>	<u>253,181</u>	<u>233,694</u>	<u>19,487</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(75,880)	(100,170)	(95,524)	4,646
<b>Other Financing Sources (Uses)</b>				
Transfers In	80,664	80,664	118,362	37,698
<i>Net Change in Fund Balance</i>	4,784	(19,506)	22,838	42,344
Fund Balance Beginning of Year	97,735	97,735	97,735	0
<i>Fund Balance End of Year</i>	<u>\$102,519</u>	<u>\$78,229</u>	<u>\$120,573</u>	<u>\$42,344</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	\$11,000	\$11,000	\$6,792	(\$4,208)
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	<u>2,000</u>	<u>9,000</u>	<u>8,999</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	9,000	2,000	(2,207)	(4,207)
Fund Balance Beginning of Year	3,924	3,924	3,924	0
Unexpended Prior Year Encumbrances	<u>800</u>	<u>800</u>	<u>800</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,724</u></u>	<u><u>\$6,724</u></u>	<u><u>\$2,517</u></u>	<u><u>(\$4,207)</u></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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Fines, Forfeitures and Settlements	\$2,700	\$2,700	\$2,506	(\$194)
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	428	428	0	428
Contract Services	1,710	210	0	210
Other	111	8,611	5,924	2,687
<i>Total Expenditures</i>	<u>2,249</u>	<u>9,249</u>	<u>5,924</u>	<u>3,325</u>
<i>Net Change in Fund Balance</i>	451	(6,549)	(3,418)	3,131
Fund Balance Beginning of Year	<u>25,491</u>	<u>25,491</u>	<u>25,491</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,942</u></u>	<u><u>\$18,942</u></u>	<u><u>\$22,073</u></u>	<u><u>\$3,131</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, 2022*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	\$1,500	\$1,500	\$278	(\$1,222)
Other	<u>200</u>	<u>200</u>	<u>23</u>	<u>(177)</u>
<i>Total Revenues</i>	1,700	1,700	301	(1,399)
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	700	700	(699)	(1,399)
Fund Balance Beginning of Year	<u>9,732</u>	<u>9,732</u>	<u>9,732</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$10,432</u>	<u>\$10,432</u>	<u>\$9,033</u>	<u>(\$1,399)</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Other	\$200,000	\$200,000	\$158,418	(\$41,582)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	41,437	51,737	27,145	24,592
Materials and Supplies	100,000	100,000	97,127	2,873
Contact Services	80,000	80,000	49,614	30,386
Capital Outlay	10,000	10,000	10,000	0
<i>Total Expenditures</i>	231,437	241,737	183,886	57,851
<i>Net Change in Fund Balance</i>	(31,437)	(41,737)	(25,468)	16,269
Fund Balance Beginning of Year	235,662	235,662	235,662	0
Unexpended Prior Year Encumbrances	31,760	31,760	31,760	0
<i>Fund Balance End of Year</i>	\$235,985	\$225,685	\$241,954	\$16,269

**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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Other	\$4,000	\$4,000	\$3,003	(\$997)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	4,000	4,000	3,003	(997)
Fund Balance Beginning of Year	<u>47,146</u>	<u>47,146</u>	<u>47,146</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$51,146</u></u>	<u><u>\$51,146</u></u>	<u><u>\$50,149</u></u>	<u><u>(\$997)</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Contributions and Donations	\$8,500	\$8,500	\$3,097	(\$5,403)
<b>Expenditures</b>				
Current:				
Public Safety				
Other	<u>8,500</u>	<u>36,610</u>	<u>35,591</u>	<u>1,019</u>
<i>Net Change in Fund Balance</i>	0	(28,110)	(32,494)	(4,384)
Fund Balance Beginning of Year	28,111	28,111	28,111	0
Unexpended Prior Year Encumbrances	<u>4,383</u>	<u>4,383</u>	<u>4,383</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$32,494</u>	<u>\$4,384</u>	<u>\$0</u>	<u>(\$4,384)</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$27,535	\$27,535	\$27,536	\$1
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	24,411	24,881	24,666	215
Materials and Supplies	289	289	171	118
Contract Services	300	300	230	70
Other	2,535	2,535	2,472	63
<i>Total Expenditures</i>	27,535	28,005	27,539	466
<i>Net Change in Fund Balance</i>	0	(470)	(3)	467
Fund Balance Beginning of Year	726	726	726	0
<i>Fund Balance End of Year</i>	\$726	\$256	\$723	\$467

# 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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$20,000	\$20,000	\$15,741	(\$4,259)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	20,000	20,000	15,741	(4,259)
Fund Balance Beginning of Year	<u>20,835</u>	<u>20,835</u>	<u>20,835</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$40,835</u></u>	<u><u>\$40,835</u></u>	<u><u>\$36,576</u></u>	<u><u>(\$4,259)</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$29,352	\$29,352	\$29,612	\$260
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	<u>34,374</u>	<u>34,374</u>	<u>33,101</u>	<u>1,273</u>
<i>Net Change in Fund Balance</i>	(5,022)	(5,022)	(3,489)	1,533
Fund Balance Beginning of Year	5,022	5,022	5,022	0
Unexpended Prior Year Encumbrances	<u>129</u>	<u>129</u>	<u>129</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$129</u></u>	<u><u>\$129</u></u>	<u><u>\$1,662</u></u>	<u><u>\$1,533</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Licenses and Permits	\$510,000	\$85,000	\$88,525	\$3,525
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	211,727	54,892	52,776	2,116
Materials and Supplies	30,000	14,000	14,000	0
Contract Services	150,000	36,000	36,000	0
Other	45,000	25,000	25,000	0
Intergovernmental	3,200	0	0	0
<i>Total Expenditures</i>	439,927	129,892	127,776	2,116
<i>Net Change in Fund Balance</i>	70,073	(44,892)	(39,251)	5,641
Fund Balance Beginning of Year	69,443	69,443	69,443	0
Unexpended Prior Year Expenditures	47,893	47,893	47,893	0
<i>Fund Balance End of Year</i>	\$187,409	\$72,444	\$78,085	\$5,641

**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, 2022*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$200,000	\$200,000	\$163,577	(\$36,423)
Contributions and Donations	0	0	4,846	4,846
Other	0	0	420	420
<i>Total Revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>168,843</u>	<u>(31,157)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	97,466	111,466	111,193	273
Materials and Supplies	23,750	23,750	1,446	22,304
Contract Services	50,131	50,131	15,224	34,907
Other	35,369	94,964	69,172	25,792
<i>Total Expenditures</i>	<u>206,716</u>	<u>280,311</u>	<u>197,035</u>	<u>83,276</u>
<i>Net Change in Fund Balance</i>	(6,716)	(80,311)	(28,192)	52,119
Fund Balance Beginning of Year	101,929	101,929	101,929	0
Unexpended Prior Year Encumbrances	20,847	20,847	20,847	0
<i>Fund Balance End of Year</i>	<u>\$116,060</u>	<u>\$42,465</u>	<u>\$94,584</u>	<u>\$52,119</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$440,000	\$505,770	\$514,699	\$8,929
Other	25,000	27,325	26,919	(406)
<i>Total Revenues</i>	465,000	533,095	541,618	8,523
<b>Expenditures</b>				
Current:				
Human Services				
Contract Services	465,000	547,408	547,407	1
<i>Net Change in Fund Balance</i>	0	(14,313)	(5,789)	8,524
Fund Balance Beginning of Year	14,312	14,312	14,312	0
Unexpended Prior Year Encumbrances	3,831	3,831	3,831	0
<i>Fund Balance End of Year</i>	<u>\$18,143</u>	<u>\$3,830</u>	<u>\$12,354</u>	<u>\$8,524</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$48,000	\$48,000	\$54,572	\$6,572
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contract Services	70,000	70,000	67,001	2,999
Other	10,500	10,500	5,202	5,298
Capital Outlay	10,000	10,000	8,179	1,821
<i>Total Expenditures</i>	<u>90,500</u>	<u>90,500</u>	<u>80,382</u>	<u>10,118</u>
<i>Net Change in Fund Balance</i>	(42,500)	(42,500)	(25,810)	16,690
Fund Balance Beginning of Year	211,245	211,245	211,245	0
Unexpended Prior Year Encumbrances	12,159	12,159	12,159	0
<i>Fund Balance End of Year</i>	<u><u>\$180,904</u></u>	<u><u>\$180,904</u></u>	<u><u>\$197,594</u></u>	<u><u>\$16,690</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$500,000	\$500,000	\$584,904	\$84,904
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	481,470	481,470	462,953	18,517
Materials and Supplies	14,250	14,250	10,000	4,250
Other	10,925	10,925	2,176	8,749
Capital Outlay	0	42,000	37,624	4,376
<i>Total Expenditures</i>	<u>506,645</u>	<u>548,645</u>	<u>512,753</u>	<u>35,892</u>
<i>Net Change in Fund Balance</i>	(6,645)	(48,645)	72,151	120,796
Fund Balance Beginning of Year	1,451,963	1,451,963	1,451,963	0
Unexpended Prior Year Encumbrances	<u>5,786</u>	<u>5,786</u>	<u>5,786</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,451,104</u></u>	<u><u>\$1,409,104</u></u>	<u><u>\$1,529,900</u></u>	<u><u>\$120,796</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$173,620	\$173,620
Other	<u>80,000</u>	<u>80,000</u>	<u>138,458</u>	<u>58,458</u>
<i>Total Revenues</i>	80,000	80,000	312,078	232,078
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	<u>158,725</u>	<u>158,725</u>	<u>153,967</u>	<u>4,758</u>
<i>Net Change in Fund Balance</i>	(78,725)	(78,725)	158,111	236,836
Fund Balance Beginning of Year	<u>730,785</u>	<u>730,785</u>	<u>730,785</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$652,060</u>	<u>\$652,060</u>	<u>\$888,896</u>	<u>\$236,836</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Special Assessments	\$143,498	\$143,499	\$19,612	(\$123,887)
<b>Expenditures</b>				
General Government	9,241	9,241	8,923	318
Debt Service:				
Bond Retirement				
Principal Retirement	14,592	24,342	24,178	164
Interest	17,450	17,450	16,220	1,230
County Facility Bond				
Principal Retirement	930,000	930,000	930,000	0
Interest	486,003	486,003	486,003	0
<i>Total Expenditures</i>	<u>1,457,286</u>	<u>1,467,036</u>	<u>1,465,324</u>	<u>1,712</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,313,788)	(1,323,537)	(1,445,712)	(122,175)
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,419,505	1,433,154	1,548,197	115,043
<i>Net Change in Fund Balance</i>	105,717	109,617	102,485	(7,132)
Fund Balance Beginning of Year	3,672,660	3,672,660	3,672,660	0
<i>Fund Balance End of Year</i>	<u>\$3,778,377</u>	<u>\$3,782,277</u>	<u>\$3,775,145</u>	<u>(\$7,132)</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$550,000	\$0	\$0	\$0
Investment Earnings/Interest	250	250	16,364	16,114
<i>Total Revenues</i>	<u>550,250</u>	<u>250</u>	<u>16,364</u>	<u>16,114</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	2,170,000	3,981,000	836,138	3,144,862
Other	0	50,000	29,539	20,461
Capital Outlay	600,000	184,000	83,630	100,370
<i>Total Expenditures</i>	<u>2,770,000</u>	<u>4,215,000</u>	<u>949,307</u>	<u>3,265,693</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,219,750)	(4,214,750)	(932,943)	3,281,807
<b>Other Financing Sources (Uses)</b>				
Transfers In	550,000	550,000	4,095,000	3,545,000
<i>Net Change in Fund Balance</i>	(1,669,750)	(3,664,750)	3,162,057	6,826,807
Fund Balance Beginning of Year	8,541,856	8,541,856	8,541,856	0
Unexpended Prior Year Encumbrances	2,024,670	2,024,670	2,024,670	0
<i>Fund Balance End of Year</i>	<u>\$8,896,776</u>	<u>\$6,901,776</u>	<u>\$13,728,583</u>	<u>\$6,826,807</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$97,000	\$97,000	\$116,977	\$19,977
Other	0	0	6,912	6,912
<i>Total Revenues</i>	<u>97,000</u>	<u>97,000</u>	<u>123,889</u>	<u>26,889</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	0	20,000	19,931	69
Other	30,000	55,000	45,177	9,823
Capital Outlay	89,000	156,050	150,216	5,834
<i>Total Expenditures</i>	<u>119,000</u>	<u>231,050</u>	<u>215,324</u>	<u>15,726</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,000)	(134,050)	(91,435)	42,615
<b>Other Financing Sources (Uses)</b>				
Transfers In	30,000	97,050	97,050	0
<i>Net Change in Fund Balance</i>	8,000	(37,000)	5,615	42,615
Fund Balance Beginning of Year	801,206	801,206	801,206	0
Unexpended Prior Year Encumbrances	52,928	52,928	52,928	0
<i>Fund Balance End of Year</i>	<u><u>\$862,134</u></u>	<u><u>\$817,134</u></u>	<u><u>\$859,749</u></u>	<u><u>\$42,615</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Road and Bridge  
Budget Basis  
For the Year Ended December 31, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property Taxes	\$3,200,007	\$3,200,007	\$3,200,007	\$0
Intergovernmental	443,324	443,324	443,324	0
<i>Total Revenues</i>	<u>3,643,331</u>	<u>3,643,331</u>	<u>3,643,331</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
Public Works				
Other	95,453	95,453	95,453	0
Capital Outlay	4,672,719	4,672,719	4,672,635	84
<i>Total Expenditures</i>	<u>4,768,172</u>	<u>4,768,172</u>	<u>4,768,088</u>	<u>84</u>
<i>Net Change in Fund Balance</i>	(1,124,841)	(1,124,841)	(1,124,757)	84
Fund Balance Beginning of Year	1,303,702	1,303,702	1,303,702	0
Unexpended Prior Year Encumbrances	245,993	245,993	245,993	0
<i>Fund Balance End of Year</i>	<u>\$424,854</u>	<u>\$424,854</u>	<u>\$424,938</u>	<u>\$84</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Other	\$45,000	\$45,000	\$0	(\$45,000)
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	63,550	63,550	8,550	55,000
Other	8,550	8,550	8,550	0
Capital Outlay	200,000	200,000	196,997	3,003
<i>Total Expenditures</i>	<u>272,100</u>	<u>272,100</u>	<u>214,097</u>	<u>58,003</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(227,100)	(227,100)	(214,097)	13,003
<b>Other Financing Sources (Uses)</b>				
Transfers In	250,000	250,000	0	(250,000)
<i>Net Change in Fund Balance</i>	22,900	22,900	(214,097)	(236,997)
Fund Balance Beginning of Year	5,326,456	5,326,456	5,326,456	0
Unexpended Prior Year Encumbrances	89,366	89,366	89,366	0
<i>Fund Balance End of Year</i>	<u>\$5,438,722</u>	<u>\$5,438,722</u>	<u>\$5,201,725</u>	<u>(\$236,997)</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Investment Earnings/Interest	\$1,440	\$1,440	\$6,503	\$5,063
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,440	1,440	6,503	5,063
Fund Balance Beginning of Year	410,217	410,217	410,217	0
Unexpended Prior Year Encumbrances	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$411,658</u>	<u>\$411,658</u>	<u>\$416,721</u>	<u>\$5,063</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$115,000	\$40,400	\$40,400	\$0
Investment Earnings/Interest	140	140	2,091	1,951
Other	10,000	10,000	0	(10,000)
<i>Total Revenues</i>	125,140	50,540	42,491	(8,049)
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	115,000	13,921	12,020	1,901
<i>Excess of Revenues Over (Under) Expenditures</i>	10,140	36,619	30,471	(6,148)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(2,145)	(42,545)	(40,400)	2,145
<i>Net Change in Fund Balance</i>	7,995	(5,926)	(9,929)	(4,003)
Fund Balance Beginning of Year	189,194	189,194	189,194	0
<i>Fund Balance End of Year</i>	\$197,189	\$183,268	\$179,265	(\$4,003)

## 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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$16,800	\$0	\$0	\$0
Other	37,000	998	998	0
<i>Total Revenues</i>	53,800	998	998	0
<b>Expenditures</b>				
Current:				
Human Services				
Capital Outlay	53,000	108,337	148,407	(40,070)
<i>Excess of Revenues Over (Under) Expenditures</i>	800	(107,339)	(147,409)	(40,070)
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	146,096	146,096	0
<i>Net Change in Fund Balance</i>	800	38,757	(1,313)	(40,070)
Fund Balance Beginning of Year	13	13	13	0
Unexpended Prior Year Encumbrances	52,049	52,049	52,049	0
<i>Fund Balance End of Year</i>	\$52,862	\$90,819	\$50,749	(\$40,070)



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Courthouse Donations  
Budget Basis  
For the Year Ended December 31, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	80,812	80,812	0	80,812
<i>Net Change in Fund Balance</i>	(80,812)	(80,812)	0	80,812
Fund Balance Beginning of Year	169,437	169,437	169,437	0
<i>Fund Balance End of Year</i>	\$88,625	\$88,625	\$169,437	\$80,812

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Mental Health Capital Reserve  
Budget Basis  
For the Year Ended December 31, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	1,500,000	1,500,000
<i>Net Change in Fund Balance</i>	0	0	1,500,000	1,500,000
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$1,500,000	\$1,500,000

## 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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$1,064,000	\$1,064,000	\$1,126,781	\$62,781
Tap-in Fees	50,000	50,000	7,950	(42,050)
Other	250,000	250,000	255,691	5,691
<b>Total Revenues</b>	<b>1,364,000</b>	<b>1,364,000</b>	<b>1,390,422</b>	<b>26,422</b>
<b>Expenses</b>				
Personal Services	260,337	282,337	257,903	24,434
Materials and Supplies	65,800	120,800	84,957	35,843
Contractual Services	912,700	1,015,700	830,654	185,046
Other	18,150	33,150	16,999	16,151
Capital Outlay	80,000	80,000	56,051	23,949
<b>Total Expenses</b>	<b>1,336,987</b>	<b>1,531,987</b>	<b>1,246,564</b>	<b>285,423</b>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	27,013	(167,987)	143,858	311,845
Transfers Out	(25,000)	(25,000)	0	25,000
Net Change in Fund Equity	2,013	(192,987)	143,858	336,845
Fund Equity Beginning of Year	1,165,145	1,165,145	1,165,145	0
Unexpended Prior Year Encumbrances	63,509	63,509	63,509	0
<b>Fund Equity End of Year</b>	<b>\$1,230,667</b>	<b>\$1,035,667</b>	<b>\$1,372,512</b>	<b>\$336,845</b>

## 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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Charges for Services	\$11,894	\$10,969	\$8,515	(\$2,454)
<b>Expenses</b>				
Personal Services	13,224	13,869	13,750	119
Materials and Supplies	200	200	0	200
Contractual Services	10,360	63,250	653	62,597
Other	6,362	5,707	2,597	3,110
<i>Total Expenses</i>	30,146	83,026	17,000	66,026
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(18,252)	(72,057)	(8,485)	63,572
Transfers In	17,036	17,036	17,721	685
<i>Net Change in Fund Equity</i>	(1,216)	(55,021)	9,236	64,257
Fund Equity Beginning of Year	158,299	158,299	158,299	0
<i>Fund Equity End of Year</i>	\$157,083	\$103,278	\$167,535	\$64,257

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# Statistical Section

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## 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.

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<b>Contents</b>	<b>Pages(s)</b>
<b>Financial Trends</b> .....	<b>S2 – S11</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b> .....	<b>S12 – S29</b>
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
<b>Debt Capacity</b> .....	<b>S30 – S41</b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b> .....	<b>S42 – S47</b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b> .....	<b>S48 – S55</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
<b>Miscellaneous Information</b> .....	<b>S56 – S59</b>
These schedules contain various data specific to the County that helps the reader understand additional aspects of the makeup and history of the activities of the County.	

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



## Geauga County, Ohio

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

	2022	2021	2020	2019
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$178,918,896	\$173,666,490	\$174,813,449	\$176,370,458
Restricted for:				
Capital Projects	3,784,503	3,257,457	953,475	2,380,136
Debt Service	3,021,211	2,861,555	1,192,285	1,388,176
911 Program	446,776	343,273	188,274	10,458
Mental Health	5,303,923	6,185,736	5,385,124	5,535,231
Children's Services	10,902,956	9,424,303	8,162,278	5,486,184
Public Assistance	1,777,531	1,592,510	133,723	1,198,531
Developmental Disabilities	10,558,945	12,005,930	15,704,185	10,712,958
Aging	2,387,840	2,978,229	2,694,956	2,123,379
Community Development Programs	3,983,197	4,001,169	4,286,821	3,698,608
Real Estate Assessment	2,707,258	2,668,734	1,772,265	1,613,920
Legislative and Executive	757,795	676,663	671,011	728,073
Motor Vehicle License	5,311,382	6,013,921	5,759,102	6,065,708
Pension Plans	696,236	550,480	0	0
Other Purposes	5,008,789	3,842,964	3,460,647	3,000,464
Unrestricted (Deficit)	14,772,780	27,029	(31,703,973)	(38,825,119)
<i>Total Governmental Activities Net Position</i>	<u>250,340,018</u>	<u>230,096,443</u>	<u>193,473,622</u>	<u>181,487,165</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	22,971,263	25,472,481	26,094,098	24,055,757
Restricted for Pension Plans	41,512	32,850	0	0
Unrestricted	5,043,463	2,353,007	443,960	2,462,772
<i>Total Business-Type Activities Net Position</i>	<u>28,056,238</u>	<u>27,858,338</u>	<u>26,538,058</u>	<u>26,518,529</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	201,890,159	199,138,971	200,907,547	200,426,215
Restricted	56,689,854	56,435,774	50,364,146	43,941,826
Unrestricted (Deficit)	19,816,243	2,380,036	(31,260,013)	(36,362,347)
<i>Total Primary Government Net Position</i>	<u>\$278,396,256</u>	<u>\$257,954,781</u>	<u>\$220,011,680</u>	<u>\$208,005,694</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.

2018	2017	2016	2015	2014	2013
\$178,448,773	\$176,175,511	\$174,969,097	\$174,739,215	\$173,927,570	\$171,164,092
2,172,071	1,926,671	3,735,607	5,838,763	5,223,996	6,074,657
1,362,977	1,330,640	3,315,471	3,194,423	2,095,788	2,648,654
354,791	30,629	51,180	26,836	105,481	114,252
4,001,834	3,653,845	3,641,941	4,181,658	3,787,124	3,544,212
4,230,249	3,367,584	1,965,952	1,676,353	2,257,573	2,790,005
1,003,957	667,093	970,435	1,285,393	879,472	865,100
10,316,232	8,001,127	6,591,585	4,897,166	6,737,001	7,958,512
2,487,462	2,532,325	2,573,363	2,505,574	2,273,086	2,288,029
3,565,514	3,418,857	3,577,732	3,390,471	3,722,742	3,579,751
997,868	906,303	1,150,037	1,421,362	1,583,925	1,710,941
824,392	824,203	854,537	969,437	1,068,343	1,155,001
4,023,138	3,376,965	3,585,666	3,618,957	3,026,049	2,707,128
0	0	0	0	0	0
3,067,466	3,287,854	3,204,673	3,138,597	3,236,660	3,247,598
(36,793,608)	(35,795,281)	(8,767,542)	(8,994,154)	(9,526,103)	14,928,737
180,063,116	173,704,326	201,419,734	201,890,051	200,398,707	224,776,669
27,193,710	28,421,834	27,559,838	25,514,387	22,395,863	21,916,489
0	0	0	0	0	0
3,508,462	3,722,170	6,546,359	8,191,685	10,851,048	12,342,494
30,702,172	32,144,004	34,106,197	33,706,072	33,246,911	34,258,983
205,642,483	204,597,345	202,528,935	200,253,602	196,323,433	193,080,581
38,407,951	33,324,096	35,218,179	36,144,990	35,997,240	38,683,840
(33,285,146)	(32,073,111)	(2,221,183)	(802,469)	1,324,945	27,271,231
\$210,765,288	\$205,848,330	\$235,525,931	\$235,596,123	\$233,645,618	\$259,035,652

## Geauga County, Ohio

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services and Operating Assessments:			
General Government:			
Legislative and Executive	\$4,410,045	\$4,884,425	\$4,091,266
Judicial	1,407,867	1,491,366	1,442,316
Public Safety	2,207,347	2,538,089	2,324,807
Public Works	200,012	214,088	182,300
Health	331,167	313,953	332,001
Human Services	1,284,295	1,380,716	1,260,802
Operating Grants and Contributions	27,592,951	24,849,588	28,401,265
Capital Grants and Contributions	1,215,718	581,165	460,942
<i>Total Governmental Activities Program Revenues</i>	<u>38,649,402</u>	<u>36,253,390</u>	<u>38,495,699</u>
Business-Type Activities:			
Charges for Services			
Water Resources	7,095,736	7,364,957	6,569,948
Water District	1,130,311	1,103,777	1,099,631
Storm Water	8,680	14,788	2,556
Capital Grants and Contributions	2,690,152	1,033,665	660,909
<i>Total Business-Type Activities Program Revenues</i>	<u>10,924,879</u>	<u>9,517,187</u>	<u>8,333,044</u>
<i>Total Primary Government Program Revenues</i>	<u>49,574,281</u>	<u>45,770,577</u>	<u>46,828,743</u>
<b>Expenses</b>			
Governmental Activities:			
General Government:			
Legislative and Executive	16,378,183	11,185,091	16,618,702
Judicial	4,781,428	3,041,056	6,751,225
Public Safety - Primary Government	17,300,443	12,072,907	19,655,403
Public Safety - Intergovernmental	0	0	19,423
Public Works	9,183,080	6,988,707	10,989,246
Health	7,782,506	6,982,940	7,855,840
Human Services - Primary Government	28,280,165	26,698,252	28,285,072
Human Services - Intergovernmental	0	0	156,646
Economic Development and Assistance	0	0	63,722
Interest	457,899	402,606	19,193
<i>Total Governmental Activities Expenses</i>	<u>84,163,704</u>	<u>67,371,559</u>	<u>90,414,472</u>
Business-Type Activities:			
Water Resources	10,509,465	7,120,232	7,476,472
Water District	1,538,402	1,482,087	1,365,321
Storm Water	17,164	24,053	10,822
<i>Total Business-Type Activities Expenses</i>	<u>12,065,031</u>	<u>8,626,372</u>	<u>8,852,615</u>
<i>Total Primary Government Expenses</i>	<u>\$96,228,735</u>	<u>\$75,997,931</u>	<u>\$99,267,087</u>

2019	2018	2017	2016	2015	2014	2013
\$4,498,448	\$4,189,115	\$4,319,696	\$4,322,239	\$4,077,002	\$3,596,964	\$3,880,897
1,669,456	1,685,166	1,655,804	1,485,153	1,568,925	1,413,209	1,351,983
2,882,391	2,776,719	2,520,699	2,422,686	2,308,672	1,865,927	2,328,871
138,172	127,005	116,299	109,955	183,572	797	621,331
346,032	379,816	354,069	319,317	286,414	202,592	164,019
1,793,940	1,675,017	1,862,658	2,020,689	2,276,856	2,554,433	2,080,889
27,773,959	25,069,219	22,971,699	21,153,293	24,563,474	24,691,125	26,369,927
663,957	1,658,655	1,491,111	1,719,306	1,308,554	2,787,889	3,568,171
<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>	<u>40,366,088</u>
6,450,066	6,317,795	5,985,161	6,009,304	6,122,390	5,899,702	6,490,737
995,873	974,364	971,833	1,007,080	1,119,491	1,080,732	975,370
7,885	10,325	1,865	13,459	9,158	2,768	7,850
0	448,466	0	718,481	1,285,674	154,320	150,362
<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>7,624,319</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>	<u>47,990,407</u>
16,981,635	15,407,884	15,161,798	14,500,955	13,060,802	12,835,938	11,617,876
7,422,516	6,513,173	7,208,392	5,894,984	5,476,346	5,032,235	4,610,236
20,479,700	17,589,780	18,189,588	15,245,321	13,699,501	13,595,402	12,780,841
0	0	0	0	0	0	0
10,514,839	7,821,794	11,436,470	11,672,345	9,426,182	10,997,072	9,906,953
8,528,698	6,995,557	7,218,983	6,663,372	5,672,702	4,514,859	7,158,971
34,053,097	33,057,209	34,011,800	32,408,229	33,078,732	33,206,034	32,634,427
0	0	0	0	0	0	0
15,249	0	0	0	300,022	0	189,581
22,095	27,278	41,953	63,930	54,925	79,091	111,374
<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>	<u>79,010,259</u>
8,555,339	8,278,662	6,605,422	6,625,490	8,126,680	6,633,986	6,551,434
1,382,390	1,405,695	1,400,824	1,164,913	938,335	958,026	903,724
15,457	13,857	11,495	12,568	12,699	12,682	12,563
<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>7,467,721</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>	<u>\$86,477,980</u>

## Geauga County, Ohio

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

	2022	2021	2020
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(\$45,514,302)	(\$31,118,169)	(\$51,918,773)
Business-Type Activities	(1,140,152)	890,815	(519,571)
<i>Total Primary Government Net (Expense)/Revenue</i>	<i>(46,654,454)</i>	<i>(30,227,354)</i>	<i>(52,438,344)</i>
<b>General Revenues and Other Changes in Net Position</b>			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	10,427,919	10,686,421	9,779,046
Aging	2,886,668	2,904,851	2,833,782
Children's Services Board	3,467,970	3,645,856	3,576,675
Mental Health	3,389,982	3,485,772	3,475,799
Developmental Disabilities	11,548,122	12,258,624	12,034,215
Capital Projects	3,204,365	3,209,184	3,124,018
Sales Taxes Levied for:			
General Purposes	21,027,423	20,352,401	17,907,832
911 Program	0	0	0
Grants and Entitlements not Restricted to Specific Programs	4,171,500	3,869,338	3,155,889
Gain on Sale of Capital Assets	0	0	0
Investment Earnings/Interest	1,460,265	687,778	1,483,628
Other	4,191,384	6,661,777	6,238,647
Transfers	(17,721)	(21,012)	(83,954)
<i>Total Governmental Activities</i>	<i>65,757,877</i>	<i>67,740,990</i>	<i>63,525,577</i>
Business-Type Activities:			
Investment Earnings/Interest	27,040	(5,593)	20,125
Other	1,293,291	414,046	435,021
Transfers	17,721	21,012	83,954
<i>Total Business-Type Activities</i>	<i>1,338,052</i>	<i>429,465</i>	<i>539,100</i>
<i>Total Primary Government</i>	<i>67,095,929</i>	<i>68,170,455</i>	<i>64,064,677</i>
<b>Change in Net Position</b>			
Governmental Activities	20,243,575	36,622,821	11,606,804
Business-Type Activities	197,900	1,320,280	19,529
<i>Total Primary Government Change in Net Position</i>	<i>\$20,441,475</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.

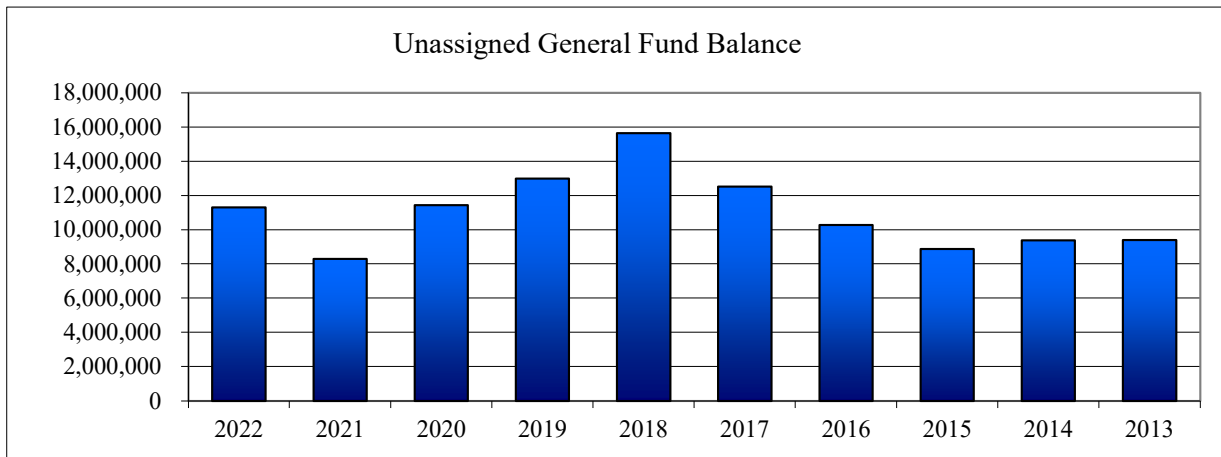
Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2019	2018	2017	2016	2015	2014	2013
(\$58,251,474)	(\$49,851,963)	(\$57,976,949)	(\$52,896,498)	(\$44,195,743)	(\$43,147,695)	(\$38,644,171)
(2,499,362)	(1,947,264)	(1,058,882)	(54,647)	(541,001)	(467,172)	156,598
(60,750,836)	(51,799,227)	(59,035,831)	(52,951,145)	(44,736,744)	(43,614,867)	(38,487,573)
8,775,049	8,881,559	8,484,003	8,182,192	7,836,572	7,668,912	7,712,864
2,764,718	2,759,021	2,746,916	2,699,231	2,607,988	2,589,526	2,581,531
3,482,888	3,472,938	3,458,797	3,405,494	1,864,230	1,812,654	1,807,074
3,319,369	3,310,854	3,296,254	3,239,077	3,141,998	3,101,181	3,088,179
11,751,412	11,715,922	11,665,329	11,472,346	8,243,533	8,081,701	8,018,438
3,040,015	3,023,277	2,995,461	2,930,629	2,837,102	2,791,203	2,760,959
15,644,765	14,846,749	14,573,998	13,859,631	13,887,260	13,965,061	12,184,734
705,000	676,000	676,000	676,000	613,000	675,592	600,000
3,243,524	3,154,240	2,989,755	2,978,488	2,854,106	2,862,479	2,814,012
2,147,993	0	0	0	0	0	0
2,323,966	1,137,062	701,824	455,005	458,814	385,041	247,428
2,976,227	3,326,212	2,684,394	2,621,579	2,161,208	2,010,985	2,638,078
(93,995)	(93,081)	(92,214)	(93,491)	(818,724)	(788,319)	(16,848)
60,080,931	56,210,753	54,180,517	52,426,181	45,687,087	45,156,016	44,436,449
37,125	33,044	15,279	9,493	3,197	945	1,247
448,396	379,307	426,850	351,788	178,241	148,217	273,326
93,995	93,081	92,214	93,491	818,724	788,319	16,848
579,516	505,432	534,343	454,772	1,000,162	937,481	291,421
60,660,447	56,716,185	54,714,860	52,880,953	46,687,249	46,093,497	44,727,870
1,829,457	6,358,790	(3,796,432)	(470,317)	1,491,344	2,008,321	5,792,278
(1,919,846)	(1,441,832)	(524,539)	400,125	459,161	470,309	448,019
(\$90,389)	\$4,916,958	(\$4,320,971)	(\$70,192)	\$1,950,505	\$2,478,630	\$6,240,297

## Geauga County, Ohio

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

	2022	2021	2020	2019	2018
<b>General Fund</b>					
Nonspendable	\$980,526	\$865,848	\$788,892	\$772,838	\$467,547
Committed	719,976	765,696	669,804	654,618	579,661
Assigned	5,409,941	6,252,587	5,725,371	1,804,642	903,610
Unassigned	11,304,437	8,301,797	11,434,337	13,002,270	15,645,429
<i>Total General Fund</i>	18,414,880	16,185,928	18,618,404	16,234,368	17,596,247
<b>All Other Governmental Funds</b>					
Nonspendable	156,755	308,223	374,345	154,115	520,246
Restricted	47,933,043	49,853,970	51,417,409	36,701,260	32,296,214
Committed	22,313,535	24,681,291	17,917,928	13,843,357	2,813,040
Unassigned (Deficit)	0	0	0	(2,464)	(207)
<i>Total All Other Governmental Funds</i>	70,403,333	74,843,484	69,709,682	50,696,268	35,629,293
<i>Total Governmental Funds</i>	\$88,818,213	\$91,029,412	\$88,328,086	\$66,930,636	\$53,225,540



2017	2016	2015	2014	2013
\$421,181	\$498,460	\$458,136	\$465,998	\$505,517
473,473	540,305	552,175	484,435	498,934
824,874	654,673	583,196	411,335	393,826
<u>12,529,704</u>	<u>10,282,094</u>	<u>8,882,786</u>	<u>9,378,863</u>	<u>9,408,680</u>
<u>14,249,232</u>	<u>11,975,532</u>	<u>10,476,293</u>	<u>10,740,631</u>	<u>10,806,957</u>
130,396	94,132	103,676	106,443	103,582
27,640,419	28,447,305	26,986,809	27,589,496	29,629,054
2,831,120	712,407	1,676,743	2,750,831	1,998,137
<u>(528)</u>	<u>295,373</u>	<u>(1,079,015)</u>	<u>(2,722,778)</u>	<u>(2,981,752)</u>
<u>30,601,407</u>	<u>29,549,217</u>	<u>27,688,213</u>	<u>27,723,992</u>	<u>28,749,021</u>
<u>\$44,850,639</u>	<u>\$41,524,749</u>	<u>\$38,164,506</u>	<u>\$38,464,623</u>	<u>\$39,555,978</u>



## Geauga County, Ohio

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

	2022	2021	2020	2019
<b>Revenues</b>				
Property Taxes	\$34,942,030	\$35,642,075	\$34,463,732	\$33,103,433
Sales Tax	20,848,603	19,710,017	16,874,159	15,835,082
Permissive Motor Vehicle License Tax	1,214,238	1,969,917	1,807,230	1,673,291
Charges for Services	8,914,494	9,875,874	8,857,978	10,376,717
Licenses and Permits	316,797	566,043	342,494	382,385
Fines, Forfeitures and Settlements	381,378	272,289	213,165	252,596
Intergovernmental	30,398,232	27,313,695	30,663,138	27,068,851
Special Assessments	19,612	23,432	144,111	152,354
Investment Earnings/Interest	1,460,265	687,778	1,483,628	2,323,966
Rentals	125,141	100,342	211,707	272,082
Contributions/Donations	250,177	218,348	156,594	350,640
Lease Revenue	94,642	0	0	0
Other	4,191,384	6,661,777	6,238,647	2,976,227
<i>Total Revenues</i>	<u>103,156,993</u>	<u>103,041,587</u>	<u>101,456,583</u>	<u>94,767,624</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	16,527,149	15,238,692	15,514,293	13,714,094
Judicial	6,700,580	6,512,708	6,167,143	6,101,339
Public Safety	16,458,707	16,312,879	15,765,347	16,445,811
Public Works	14,721,091	12,501,897	12,982,064	8,775,371
Health	7,951,151	7,376,948	7,482,005	7,070,841
Human Services	32,294,111	34,390,359	27,196,974	31,262,252
Economic Development and Assistance	0	0	63,722	15,249
Intergovernmental	0	0	176,069	0
Capital Outlay	9,239,138	20,669,160	4,672,500	2,518,055
Debt Service				
Principal Retirement	956,321	1,188,147	76,170	141,240
Interest	502,223	396,730	19,290	22,621
Issuance Costs	0	215,257	184,572	0
<i>Total Expenditures</i>	<u>105,350,471</u>	<u>114,802,777</u>	<u>90,300,149</u>	<u>86,066,873</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,193,478)</u>	<u>(11,761,190)</u>	<u>11,156,434</u>	<u>8,700,751</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	3,549,890
Sales Tax Revenue Bonds Issued	0	14,000,000	0	0
Premium on Sales Tax Revenue Bonds	0	483,528	0	0
Inception of Lease	0	0	0	0
General Obligation Bonds Issued	0	0	9,625,000	0
Premium on General Obligation Bonds	0	0	320,317	0
Transfers In	10,614,651	13,801,285	6,920,473	11,409,289
Transfers Out	(10,632,372)	(13,822,297)	(7,004,427)	(11,503,284)
<i>Total Other Financing Sources (Uses)</i>	<u>(17,721)</u>	<u>14,462,516</u>	<u>9,861,363</u>	<u>3,455,895</u>
<i>Net Change in Fund Balances</i>	<u>(\$2,211,199)</u>	<u>\$2,701,326</u>	<u>\$21,017,797</u>	<u>\$12,156,646</u>
Debt Service as a Percentage of Noncapital Expenditures	1.52%	1.67%	0.11%	0.20%

2018	2017	2016	2015	2014	2013
\$33,056,488	\$32,561,098	\$31,176,551	\$26,519,018	\$26,066,927	\$25,970,983
15,379,875	14,951,407	14,516,159	14,052,049	14,189,574	12,492,364
540,316	287,554	610,681	717,532	600,082	414,530
9,550,275	9,667,375	9,535,827	9,485,138	8,663,787	9,076,831
529,603	472,008	500,105	362,256	295,920	349,529
402,316	357,335	348,407	467,443	450,322	444,496
29,167,734	25,890,174	26,223,011	27,798,157	29,010,995	30,742,027
159,805	160,897	183,763	342,062	340,680	361,755
1,137,062	709,516	455,005	458,814	385,041	247,428
296,374	276,366	237,847	253,183	223,260	194,250
384,454	307,019	423,949	443,479	272,882	513,715
0	0	0	0	0	0
3,326,212	2,684,394	2,621,579	2,161,208	2,010,985	2,807,335
93,930,514	88,325,143	86,832,884	83,060,339	82,510,455	83,615,243
13,557,377	13,529,982	13,171,563	12,234,111	11,878,254	10,683,651
5,961,832	6,043,038	5,522,243	5,408,992	4,986,444	4,453,567
15,568,080	15,356,711	14,144,732	13,618,369	13,297,503	12,257,195
7,780,776	6,986,012	7,796,457	6,785,694	6,141,683	7,121,179
6,465,925	6,427,091	6,610,396	5,619,531	6,453,502	7,285,762
31,374,047	32,039,004	31,259,564	32,848,388	32,424,319	32,030,525
0	0	0	300,022	0	189,581
0	0	0	0	0	0
4,585,577	4,342,074	4,704,067	6,011,599	7,954,087	9,115,468
141,116	140,653	145,516	383,739	314,356	458,614
27,802	42,474	69,655	51,287	80,588	113,538
0	0	0	0	0	0
85,462,532	84,907,039	83,424,193	83,261,732	83,530,736	83,709,080
8,467,982	3,418,104	3,408,691	(201,393)	(1,020,281)	(93,837)
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	9,577
0	0	0	0	0	0
0	0	0	0	0	0
3,215,314	4,784,338	5,270,073	6,936,141	6,418,485	7,084,046
(3,308,395)	(4,876,552)	(5,363,564)	(7,034,865)	(6,496,804)	(7,100,894)
(93,081)	(92,214)	(48,448)	(98,724)	(71,074)	(7,271)
\$8,374,901	\$3,325,890	\$3,360,243	(\$300,117)	(\$1,091,355)	(\$101,108)
0.21%	0.22%	0.26%	0.55%	0.50%	0.75%

## 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)
2022	\$3,089,243,310	\$379,554,430	\$9,910,850,686	\$132,215,890	\$150,245,330
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
2013	2,578,288,810	336,452,520	8,327,832,371	74,215,370	84,335,648

- (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			
\$3,601,013,630	\$10,061,096,015	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	
2,988,956,700	8,412,168,019	36	11.985042	12.479047	14.100000	38.564089	12.148050	

## Geauga County, Ohio

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

	2022	2021	2020	2019
<b>Unvoted Millage</b>				
Operating	\$2.500000	\$2.500000	\$2.500000	\$2.500000
<b>Voted Millage - by levy</b>				
Park District (1)				
Residential/Agricultural Real	0.000000	1.796692	2.055356	2.056942
Commercial/Industrial and Public Utility Real	0.000000	2.223369	2.308468	2.336546
General Business and Public Utility Personal	0.000000	2.600000	2.700000	2.700000
Health District				
Residential/Agricultural Real	0.176658	0.176640	0.194043	0.194192
Commercial/Industrial and Public Utility Real	0.193710	0.197835	0.197010	0.199407
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
1986 Road Improvement - 5 years				
Residential/Agricultural Real	0.873517	0.873427	0.959480	0.960220
Commercial/Industrial and Public Utility Real	1.333477	1.361872	1.356195	1.372690
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
2011 Children's Services - 5 years				
Residential/Agricultural Real	0.618303	0.618240	0.679150	0.679674
Commercial/Industrial and Public Utility Real	0.677987	0.692424	0.689537	0.697924
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2004 Developmental Disabilities - 5 years				
Residential/Agricultural Real	2.734112	2.733835	3.003181	3.005501
Commercial/Industrial and Public Utility Real	3.196228	3.264287	3.250678	3.290215
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years				
Residential/Agricultural Real	0.441645	0.441600	0.485107	0.485482
Commercial/Industrial and Public Utility Real	0.484277	0.494589	0.492527	0.498517
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2009 Mental Health - 5 years				
Residential/Agricultural Real	0.618303	0.618240	0.679150	0.679674
Commercial/Industrial and Public Utility Real	0.677987	0.692424	0.689537	0.697924
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2010 Senior Citizens - 5 years				
Residential/Agricultural Real	0.883290	0.883200	0.970215	0.970964
Commercial/Industrial and Public Utility Real	0.968554	0.989178	0.985054	0.997035
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2015 Children's Services - 5 years				
Residential/Agricultural Real	0.443910	0.443865	0.487596	0.487972
Commercial/Industrial and Public Utility Real	0.484277	0.494589	0.492527	0.498517
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2015 Developmental Disabilities - 5 years				
Residential/Agricultural Real	0.665865	0.887730	0.975192	0.975945
Commercial/Industrial and Public Utility Real	0.726415	0.989178	0.985054	0.997035
General Business and Public Utility Personal	0.750000	1.000000	1.000000	1.000000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	7.455603	9.473469	10.488470	10.496566
Commercial/Industrial and Public Utility Real	8.742912	11.399745	11.446587	11.585810
General Business and Public Utility Personal	10.150000	13.000000	13.100000	13.100000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$9.955603	\$11.973469	\$12.988470	\$12.996566
Commercial/Industrial and Public Utility Real	11.242912	13.899745	13.946587	14.085810
General Business and Public Utility Personal	12.650000	15.500000	15.600000	15.600000
<b>Total Weighted Average Tax Rate</b>	\$11.445060	\$12.295535	\$13.196727	\$13.212371

2018	2017	2016	2015	2014	2013
<u>\$2.500000</u>	<u>\$2.500000</u>	<u>\$2.500000</u>	<u>\$2.500000</u>	<u>\$2.500000</u>	<u>\$2.500000</u>
2.056544	2.107640	2.106572	1.830387	2.118452	2.309066
2.343493	2.321300	2.314990	1.931981	2.298753	2.673147
2.700000	2.700000	2.700000	2.000000	2.700000	3.700000
0.194155	0.198979	0.198878	0.198787	0.200000	0.200000
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
0.960032	0.983885	0.983385	0.982935	0.988930	0.986912
1.376770	1.354027	1.347560	1.339377	1.330920	1.299710
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.679543	0.696427	0.696074	0.695755	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.004920	3.079579	3.078022	3.076613	3.095380	3.089064
3.300000	3.300000	3.289997	3.270022	3.249374	3.173174
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
0.485388	0.497448	0.497196	0.496968	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.679543	0.696427	0.696074	0.695755	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.970776	0.994896	0.994392	0.993937	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.487878	0.500000	0.500000	0.000000	0.000000	0.000000
0.500000	0.500000	0.500000	0.000000	0.000000	0.000000
0.500000	0.500000	0.500000	0.000000	0.000000	0.000000
0.975756	1.000000	1.000000	0.000000	0.000000	0.000000
1.000000	1.000000	1.000000	0.000000	0.000000	0.000000
1.000000	1.000000	1.000000	0.000000	0.000000	0.000000
10.494535	10.755281	10.750593	8.971137	9.302762	9.485042
11.620263	11.575327	11.552547	9.641380	9.979047	10.246031
13.100000	13.100000	13.100000	10.900000	11.600000	12.600000
\$12.994535	\$13.255281	\$13.250593	\$11.471137	\$11.802762	\$11.985042
14.120263	14.075327	14.052547	12.141380	12.479047	12.746031
15.600000	15.600000	15.600000	13.400000	14.100000	15.100000
\$13.205560	\$13.427180	\$13.415180	\$11.601690	\$11.940360	\$12.148050

(continued)

## Geauga County, Ohio

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

	2022	2021	2020	2019
<b>Overlapping Rates by Taxing District</b>				
<b>City</b>				
Chardon City				
Residential/Agricultural Real	\$9.917320	\$7.916150	\$8.505171	\$8.501998
Commercial/Industrial and Public Utility Real	11.302372	9.296205	9.117266	9.510036
General Business and Public Utility Personal	14.000000	12.000000	12.000000	12.000000
<b>Villages</b>				
Aquila Village				
Residential/Agricultural Real	11.092653	11.087268	11.826687	13.574752
Commercial/Industrial and Public Utility Real	15.299077	15.394478	15.427937	17.567684
General Business and Public Utility Personal	16.290000	16.290000	16.290000	18.050000
Burton Village				
Residential/Agricultural Real	12.979575	12.986283	11.136515	11.136515
Commercial/Industrial and Public Utility Real	14.660523	14.724808	11.724808	11.724808
General Business and Public Utility Personal	15.000000	15.000000	12.000000	12.000000
Hunting Valley Village				
Residential/Agricultural Real	16.097616	16.100000	16.100000	8.100000
Commercial/Industrial and Public Utility Real	15.957000	16.100000	16.100000	8.100000
General Business and Public Utility Personal	16.100000	16.100000	16.100000	8.100000
Middlefield Village				
Residential/Agricultural Real	5.642309	5.648777	5.899279	5.907515
Commercial/Industrial and Public Utility Real	6.256047	6.283978	6.287153	6.261704
General Business and Public Utility Personal	6.450000	6.450000	6.450000	6.450000
South Russell Village				
Residential/Agricultural Real	8.261221	8.256955	8.734775	8.733272
Commercial/Industrial and Public Utility Real	9.284776	9.275940	9.275940	9.227615
General Business and Public Utility Personal	13.450000	13.450000	13.450000	13.450000
<b>Townships</b>				
Auburn Township				
Residential/Agricultural Real	11.934354	11.930779	11.182748	11.179895
Commercial/Industrial and Public Utility Real	13.044658	13.076963	11.274508	11.254860
General Business and Public Utility Personal	13.300000	13.300000	11.500000	11.500000
Bainbridge Township				
Residential/Agricultural Real	16.348325	16.373683	17.250254	17.753647
Commercial/Industrial and Public Utility Real	18.865163	20.067658	20.114027	20.346827
General Business and Public Utility Personal	27.600000	27.600000	27.600000	27.600000
Burton Township				
Residential/Agricultural Real	9.134975	9.131749	9.783397	9.790462
Commercial/Industrial and Public Utility Real	9.949231	9.953409	9.952419	10.008357
General Business and Public Utility Personal	10.350000	10.350000	10.350000	10.350000

2018	2017	2016	2015	2014	2013
\$8.500906	\$8.569780	\$8.565900	\$8.550612	\$8.503876	\$8.496392
9.496456	9.357528	9.282340	9.246276	9.199644	9.135812
12.000000	12.000000	12.000000	12.000000	12.000000	12.000000
10.274547	5.193580	5.166416	5.119136	5.105476	5.068516
14.234980	9.263660	9.263660	9.263660	9.263660	9.263660
14.750000	9.500000	9.500000	9.500000	9.500000	9.500000
11.136515	11.170027	8.211301	8.211922	8.215734	8.196890
11.724808	11.702422	9.121658	9.121658	9.111888	9.070939
12.000000	12.000000	9.750000	9.750000	9.750000	9.750000
8.100000	8.100000	5.100000	5.100000	5.100000	5.100000
8.100000	8.100000	5.100000	5.100000	5.100000	5.100000
8.100000	8.100000	5.100000	5.100000	5.100000	5.100000
5.911261	5.118351	5.116906	3.622949	3.625015	3.752453
6.262730	5.194861	5.194722	4.248460	4.221937	4.376256
6.450000	5.220000	5.220000	5.220000	5.220000	5.430000
8.728773	7.425367	7.423436	7.419355	7.412374	7.406428
9.277877	8.103718	8.184958	8.184958	8.180120	8.180120
13.450000	11.950000	11.950000	11.950000	11.950000	11.950000
11.180604	11.440451	11.439949	11.439653	9.429204	9.427259
11.178082	11.704575	11.391625	11.390938	9.362499	9.352500
11.500000	11.500000	11.500000	11.500000	9.500000	9.500000
17.763614	18.278645	16.299699	16.331468	16.371172	16.351959
20.606239	20.653454	18.617291	18.602563	18.549094	18.402897
27.600000	27.600000	25.600000	25.600000	25.600000	25.600000
9.194056	9.930752	5.925414	5.927598	5.992107	5.987461
9.601938	10.393331	6.438076	6.327659	6.336687	6.310397
10.350000	11.250000	7.250000	7.250000	7.250000	7.250000

(continued)



## Geauga County, Ohio

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

	2022	2021	2020	2019
<b>Townships (continued)</b>				
Chardon Township				
Residential/Agricultural Real	\$7.768450	\$7.418927	\$7.913025	\$7.913142
Commercial/Industrial and Public Utility Real	8.339119	8.040676	8.097178	8.095404
General Business and Public Utility Personal	8.450000	8.200000	8.200000	8.200000
Chester Township				
Residential/Agricultural Real	15.674903	15.163169	16.632697	13.880708
Commercial/Industrial and Public Utility Real	17.696904	17.181399	17.266719	14.467026
General Business and Public Utility Personal	21.720000	21.220000	21.720000	18.970000
Claridon Township				
Residential/Agricultural Real	7.602945	7.596074	8.088993	9.853888
Commercial/Industrial and Public Utility Real	7.604933	7.729194	7.772774	10.027400
General Business and Public Utility Personal	9.690000	9.690000	9.690000	11.450000
Hambden Township				
Residential/Agricultural Real	10.847192	10.344838	11.010438	9.296566
Commercial/Industrial and Public Utility Real	11.726827	11.227077	11.226620	9.764949
General Business and Public Utility Personal	11.850000	11.350000	11.350000	10.350000
Huntsburg Township				
Residential/Agricultural Real	7.995906	7.996826	8.510264	8.512648
Commercial/Industrial and Public Utility Real	7.890379	8.243101	8.235589	8.223671
General Business and Public Utility Personal	9.000000	9.000000	9.000000	9.000000
Middlefield Township				
Residential/Agricultural Real	9.035703	9.010887	9.519275	9.521294
Commercial/Industrial and Public Utility Real	9.535655	9.600000	9.593894	9.600000
General Business and Public Utility Personal	9.600000	9.600000	9.600000	9.600000
Montville Township				
Residential/Agricultural Real	9.311971	9.306786	8.376593	8.376004
Commercial/Industrial and Public Utility Real	9.755148	9.858487	8.356596	8.355459
General Business and Public Utility Personal	11.400000	11.400000	9.900000	9.900000
Munson Township				
Residential/Agricultural Real	10.784071	10.270944	10.921698	10.925948
Commercial/Industrial and Public Utility Real	12.359140	12.105569	12.117663	11.994470
General Business and Public Utility Personal	14.200000	13.900000	13.900000	13.900000
Newbury Township				
Residential/Agricultural Real	13.394048	7.296396	7.758325	7.764210
Commercial/Industrial and Public Utility Real	13.916729	7.815596	7.809493	7.813006
General Business and Public Utility Personal	14.000000	7.900000	7.900000	7.900000
Parkman Township				
Residential/Agricultural Real	9.045836	9.046663	9.650492	9.648314
Commercial/Industrial and Public Utility Real	10.170592	10.210374	10.447112	10.509989
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000

2018	2017	2016	2015	2014	2013
\$7.624573	\$7.876588	\$7.875530	\$7.125573	\$7.132100	\$7.129530
7.846396	7.739366	7.349483	6.598999	6.601560	6.603088
7.950000	7.950000	7.950000	7.200000	7.200000	7.200000
14.256050	14.571077	12.059137	12.044118	12.045577	12.030604
15.060553	15.067112	12.578841	12.601320	12.533538	12.453882
20.470000	20.470000	17.970000	17.970000	17.970000	17.970000
6.497983	7.507716	7.500038	7.478788	7.570351	7.560475
6.471320	7.306919	7.306937	7.306160	7.309555	7.306075
6.750000	9.150000	9.150000	9.150000	9.150000	9.150000
9.290362	9.700866	9.702184	9.694380	9.747942	9.751168
9.764505	8.857258	8.852808	8.835880	8.835880	8.528726
10.350000	10.350000	10.350000	10.350000	10.350000	10.350000
8.522983	8.510475	8.509485	8.501746	8.688250	8.681251
8.209200	7.813458	7.814951	7.813577	7.879609	7.888946
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
7.029201	6.166024	5.038641	5.039298	5.137441	5.133583
7.100000	6.255295	5.460890	5.458964	5.452810	5.452810
7.100000	6.620000	6.620000	6.620000	6.620000	6.620000
8.374154	7.708867	7.719657	7.715789	7.851422	7.844975
8.291002	8.009507	7.989873	7.408124	7.408124	7.408124
9.900000	10.400000	10.400000	10.400000	10.400000	10.400000
10.921801	11.322710	9.665668	9.668096	9.691107	9.688711
11.973314	12.204726	10.406768	10.482496	10.689552	9.999259
13.900000	13.900000	12.250000	12.250000	12.250000	12.250000
7.754196	7.850994	7.835789	7.822826	7.869148	7.867044
7.813299	7.765560	7.770143	7.705622	7.705998	7.694881
7.900000	7.900000	7.900000	7.900000	7.900000	7.900000
9.645358	9.516255	7.524374	7.523192	7.063476	7.059925
10.693116	10.463113	8.584454	8.593079	8.100656	8.100656
10.800000	10.800000	8.800000	8.800000	8.800000	8.800000

(continued)

## Geauga County, Ohio

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

	2022	2021	2020	2019
<b>Townships (continued)</b>				
Russell Township				
Residential/Agricultural Real	\$18.551195	\$18.685092	\$20.012172	\$20.667679
Commercial/Industrial and Public Utility Real	21.922603	21.925756	22.618623	23.137787
General Business and Public Utility Personal	26.300000	26.430000	26.460000	27.100000
Thompson Township				
Residential/Agricultural Real	9.555277	9.562623	10.183346	10.184952
Commercial/Industrial and Public Utility Real	10.780532	10.788826	10.784964	10.815233
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	11.841954	8.936859	9.382513	9.395696
Commercial/Industrial and Public Utility Real	11.748647	9.006032	9.051312	8.961423
General Business and Public Utility Personal	15.400000	12.500000	12.500000	12.500000
<b>Special Districts</b>				
Geauga County Library District				
Residential/Agricultural Real	1.918647	2.205090	2.438658	2.440096
Commercial/Industrial and Public Utility Real	2.069358	2.416090	2.466424	2.493626
General Business and Public Utility Personal	2.130000	2.440000	2.500000	2.500000
Burton Public Library District				
Residential/Agricultural Real	1.520148	1.519941	1.672075	1.674170
Commercial/Industrial and Public Utility Real	1.679227	1.694617	1.700000	1.698782
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
West Geauga Recreation District				
Residential/Agricultural Real	0.088311	0.088278	0.096520	0.096561
Commercial/Industrial and Public Utility Real	0.119120	0.118937	0.117835	0.117321
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	3.400771	3.396460	3.698284	3.703442
Commercial/Industrial and Public Utility Real	3.764926	3.798426	3.800000	3.800000
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Geauga Park District (1)				
Residential/Agricultural Real	1.266901	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.595879	0.000000	0.000000	0.000000
General Business and Public Utility Personal	2.000000	0.000000	0.000000	0.000000
<b>Joint Vocational Schools</b>				
Auburn Joint Vocational School District				
Residential/Agricultural Real	1.500000	1.500000	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2018	2017	2016	2015	2014	2013
\$20.646459	\$20.633693	\$17.469985	\$17.458352	\$17.451353	\$15.163870
23.326895	23.339949	20.189949	20.189949	20.189949	18.219759
27.100000	27.100000	23.950000	23.950000	23.950000	22.850000
10.181542	9.996905	10.020228	10.009972	10.285194	10.269897
10.797531	10.182908	10.461204	10.355022	10.323303	10.323303
12.500000	12.500000	12.500000	12.500000	12.500000	12.500000
9.388216	9.187959	9.195043	8.059645	8.337569	8.336343
8.966792	8.286475	8.286475	7.246720	7.239502	7.239502
12.500000	12.500000	12.500000	11.000000	11.000000	11.000000
2.439718	1.993020	1.992104	1.991342	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
1.673843	1.656984	1.655386	1.652821	1.200000	1.200000
1.700000	1.697310	1.700000	1.700000	1.176218	1.170956
1.700000	1.700000	1.700000	1.700000	1.200000	1.200000
0.096526	0.099039	0.098858	0.098686	0.098639	0.098402
0.118973	0.118825	0.118824	0.119065	0.118338	0.117395
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
3.708048	3.713421	2.712603	2.724201	1.590254	1.585329
3.800000	3.800000	2.800000	2.800000	2.222418	2.193783
3.800000	3.800000	2.800000	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*

	2022	2021	2020	2019
<b>Joint Vocational Schools (continued)</b>				
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
<b>Schools</b>				
Berkshire Local School District				
Residential/Agricultural Real	24.580203	24.559286	24.895219	24.909235
Commercial/Industrial and Public Utility Real	27.184517	27.331095	27.400963	27.341933
General Business and Public Utility Personal	55.950000	55.930000	55.950000	55.950000
Cardinal Local School District				
Residential/Agricultural Real	27.909654	28.557694	31.048306	31.059541
Commercial/Industrial and Public Utility Real	37.915396	38.902684	39.364062	39.268053
General Business and Public Utility Personal	59.560000	60.210000	60.620000	60.620000
Chardon Local School District				
Residential/Agricultural Real	37.403533	37.382729	40.631139	40.631876
Commercial/Industrial and Public Utility Real	49.399464	49.505879	48.712749	50.756615
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	29.409358	43.831171
Commercial/Industrial and Public Utility Real	0.000000	0.000000	31.143026	45.557069
General Business and Public Utility Personal	0.000000	0.000000	59.230000	73.630000
Kenston Local School District				
Residential/Agricultural Real	38.066234	38.861104	42.615262	42.232278
Commercial/Industrial and Public Utility Real	47.817642	51.223183	51.882859	51.953506
General Business and Public Utility Personal	89.460000	90.220000	90.780000	90.330000
West Geauga Local School District				
Residential/Agricultural Real	27.432139	29.190024	31.006417	31.083815
Commercial/Industrial and Public Utility Real	29.571764	31.307172	31.904612	31.894209
General Business and Public Utility Personal	49.726000	51.490000	52.260000	52.330000
<b>Overlapping Districts</b>				
Kirtland Public Library				
Residential/Agricultural Real	0.797612	0.926393	0.927425	0.922520
Commercial/Industrial and Public Utility Real	0.841942	0.841158	0.839235	0.958233
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2018	2017	2016	2015	2014	2013
\$0.000000	\$0.000000	\$2.432377	\$2.423554	\$2.451821	\$2.453381
0.000000	0.000000	2.751389	2.718105	2.521019	2.508857
0.000000	0.000000	4.110000	4.110000	4.110000	4.110000
21.252095	21.024473	21.029561	21.004655	21.255556	21.230674
23.665125	22.462937	22.690665	22.391236	22.385354	22.305339
52.300000	52.300000	52.300000	52.300000	52.300000	52.300000
31.069544	25.367146	25.399657	24.711779	25.342490	25.561321
39.200220	33.352194	33.401981	32.511972	32.301933	32.358800
60.610000	55.060000	55.090000	54.370000	54.390000	54.630000
36.717483	38.167868	38.145606	38.117639	38.165655	32.243749
46.766302	45.884526	45.406402	45.318439	45.285240	37.665642
76.780000	76.780000	76.780000	76.780000	76.780000	70.880000
0.000000	0.000000	20.021980	20.000032	20.124350	20.088457
0.000000	0.000000	25.070136	23.917128	23.869311	23.869311
0.000000	0.000000	51.200000	51.200000	51.200000	51.200000
43.963992	44.660713	44.634301	44.856190	37.177968	37.150755
45.728224	45.467771	45.515708	45.395400	37.546846	37.479431
73.800000	74.140000	74.170000	74.440000	66.590000	66.590000
42.251518	43.624141	43.699455	39.542044	39.700274	39.470663
52.441459	53.082365	52.943110	48.694993	48.604715	47.980521
90.330000	90.590000	90.640000	86.430000	86.650000	86.480000
31.207486	34.684364	34.721441	34.740233	34.831738	34.788633
32.282731	35.274126	35.343794	35.437082	35.423363	35.275697
52.460000	55.480000	55.550000	55.600000	55.700000	55.700000
0.997158	0.996608	0.992462	1.000000	1.000000	1.000000
0.998513	0.981680	0.969225	0.980815	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

(continued)

## Geauga County, Ohio

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

	2022	2021	2020	2019
<b>Overlapping Districts (continued)</b>				
Mentor Public Library				
Residential/Agricultural Real	\$1.476746	\$1.756778	\$1.759270	\$1.752682
Commercial/Industrial and Public Utility Real	1.869280	2.000000	1.679372	1.833506
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Lake County Financing District				
Residential/Agricultural Real	1.942791	2.273012	2.277083	2.277720
Commercial/Industrial and Public Utility Real	4.779758	4.809864	4.834173	4.900000
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.				
Residential/Agricultural Real	54.657034	57.881441	59.394790	59.382479
Commercial/Industrial and Public Utility Real	67.367699	70.230873	69.688892	69.498342
General Business and Public Utility Personal	124.000000	124.100000	124.100000	124.100000
Riverside L.S.D.				
Residential/Agricultural Real	30.137333	34.150842	34.194536	34.244125
Commercial/Industrial and Public Utility Real	33.013930	33.774032	33.751442	34.235693
General Business and Public Utility Personal	59.750000	60.440000	60.420000	60.450000
Kirtland L.S.D.				
Residential/Agricultural Real	36.773903	40.424405	40.304138	40.370249
Commercial/Industrial and Public Utility Real	37.111680	38.706727	38.519263	40.482851
General Business and Public Utility Personal	74.330000	75.940000	75.800000	75.960000
Madison L.S.D.				
Residential/Agricultural Real	28.285349	31.967248	31.993873	32.058799
Commercial/Industrial and Public Utility Real	33.691240	33.856432	33.972731	34.477688
General Business and Public Utility Personal	59.930000	60.450000	60.470000	60.530000
Mentor E.V.S.D.				
Residential/Agricultural Real	33.182870	38.251218	38.287667	38.151225
Commercial/Industrial and Public Utility Real	47.891208	51.738331	45.247343	48.209245
General Business and Public Utility Personal	80.370000	81.340000	81.340000	81.300000

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

2018	2017	2016	2015	2014	2013
\$1.934720	\$1.935270	\$1.936608	\$2.000000	\$2.000000	\$2.000000
1.961086	1.953732	1.969852	1.989426	1.990620	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.459109	2.462294	2.460887	2.485353	2.482501	2.474769
4.881742	4.900000	4.882977	4.900000	4.900000	4.900000
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
61.573307	53.245970	53.312697	54.238980	54.448358	54.265225
70.284880	62.673792	62.945313	62.782115	61.837696	61.665321
124.100000	115.200000	115.300000	115.300000	115.600000	115.600000
36.604536	32.075521	29.338821	30.615944	30.634166	30.612489
35.536306	31.229786	28.086499	29.174734	29.290254	29.440073
60.880000	56.310000	53.780000	54.710000	54.740000	54.750000
43.239051	43.408527	43.069124	44.013424	44.288266	44.433242
42.669906	42.843513	42.046685	43.061628	43.727434	43.676079
77.400000	77.580000	77.320000	78.120000	78.440000	78.690000
34.435646	29.492232	29.338056	31.123008	31.292358	31.730023
39.709443	31.960773	31.831931	33.191089	33.204563	33.601318
61.190000	56.180000	56.070000	57.850000	58.050000	58.580000
41.565429	41.533453	36.703022	37.730373	37.794795	38.058132
51.443946	51.260691	46.724630	47.317156	47.550840	47.876741
82.050000	82.010000	77.160000	77.420000	77.490000	77.800000



## 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
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
2013	28,619,673	27,940,304	98	747,560	28,687,864

- (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%	\$2,490,687	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
100	938,394	3.3

## Geauga County, Ohio

### *Principal Real Property Taxpayers 2022 and 2013*

2022		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
South Franklin Circle	\$14,504,710	0.42%
Marketplace Associates LLC (1)	12,811,770	0.37
High Street Capital Partners LLC	7,000,000	0.20
Sisters of Notre Dame of Cleveland Ohio	6,162,880	0.18
WalMart Real Estate	5,821,080	0.17
HD Development of Maryland Incorporated	5,033,820	0.15
Great Lakes Cheese Co., Incorporated	4,585,990	0.13
Agnl Pantry LLC	4,519,710	0.13
Johnsonite, Incorporated	3,844,510	0.10
RW Sidley Incorporated	3,415,080	0.10
Totals	\$67,699,550	1.95%
Total Real Property Assessed Valuation	\$3,468,797,740	
2013		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
South Franklin Circle	\$16,033,780	0.55%
Bainbridge Shopping Center II LLC (1)	12,732,600	0.44
WalMart Real Estate	6,119,690	0.21
Kirtland Midwest Healthcare Group LLC	6,018,760	0.21
Great Lakes Cheese Co. Incorporated	5,105,070	0.18
Johnsonite Incorporated	4,231,960	0.14
HD Development of Maryland Incorporated	4,155,040	0.14
KraftMaid Cabinetry, Incorporated	4,104,140	0.14
Cedar Fair LP	3,604,040	0.12
Target Corporation	3,225,220	0.11
Totals	\$65,330,300	2.24%
Total Real Property Assessed Valuation	\$2,914,741,330	

(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  
2022 and 2013*

<u>Taxpayer</u>	2022	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$77,527,500	58.64%
American Transmission Systems	41,001,820	31.01
East Ohio Gas	8,862,240	6.70
Ohio Edison Co. / First Energy	2,295,370	1.74
Northeast Ohio Natural	1,451,030	1.10
Columbia Gas Transmission Corporation	491,500	0.37
Totals	<u>\$131,629,460</u>	<u>99.56%</u>
Total Public Utility Assessed Valuation	<u>\$132,215,890</u>	
<u>Taxpayer</u>	2013	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$59,430,310	80.08%
American Transmission Systems	6,697,940	9.02
East Ohio Gas	4,970,570	6.70
Totals	<u>\$71,098,820</u>	<u>95.80%</u>
Total Public Utility Assessed Valuation	<u>\$74,215,370</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
2022	95,469	\$10,061,096,015	\$9,133,151	0.0908%	\$95.67
2021	95,565	9,949,570,644	9,539,234	0.0010	99.82
2020	95,397	9,083,389,662	9,945,317	0.0011	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
2013	93,972	8,412,168,019	390,000	0.0046	4.15

(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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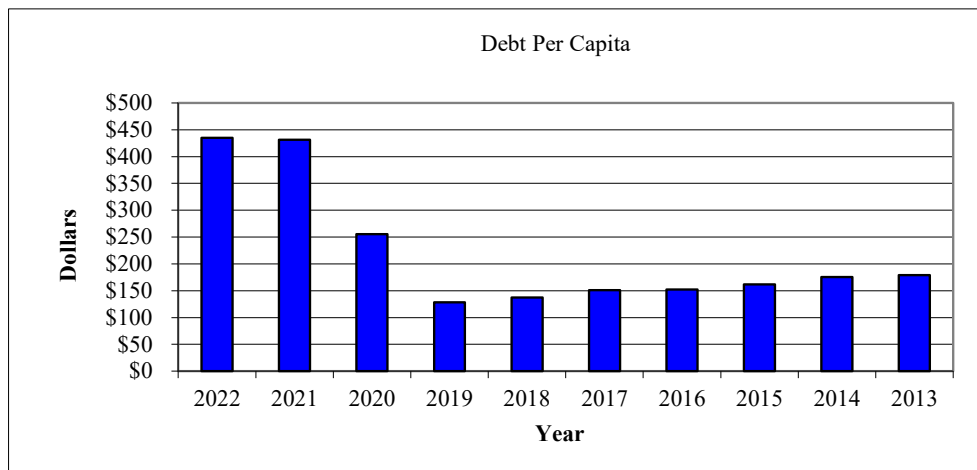
## Geauga County, Ohio

*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	Local Government Innovation Loan	Financed Purchases
2022	\$9,133,151	\$13,250,502	\$285,313	\$0	\$0
2021	9,539,234	13,815,088	309,491	0	2,143
2020	9,945,317	0	332,855	116,203	10,723
2019	0	0	355,445	161,203	19,303
2018	65,000	0	377,300	206,203	28,688
2017	130,000	0	398,456	251,203	38,648
2016	195,000	0	418,949	296,203	48,808
2015	260,000	0	438,811	341,203	19,419
2014	325,000	0	683,074	397,453	37,645
2013	390,000	0	911,768	0	51,062

(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)
\$15,453,141	\$1,582,900	\$1,802,604	\$41,507,611	0.55%	\$435
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
11,198,153	3,354,000	926,474	16,831,457	0.33	179





## Geauga County, Ohio

### *Computation of Direct and Overlapping Governmental Activities Debt December 31, 2022*

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
<b>The County</b>			
General Obligation Bonds	\$9,133,151	100.00 %	\$9,133,151
Sales Tax Revenue Bonds	13,250,502	100.00	13,250,502
Special Assessment Bonds	285,313	100.00	285,313
<i>Total County</i>	<u>22,668,966</u>		<u>22,668,966</u>
<b>Overlapping</b>			
All Cities wholly within County	3,574,000	100.00	3,574,000
All Townships wholly within County	30,000	100.00	30,000
All School Districts (S.D.) wholly within County	51,503,235	100.00	51,503,235
Geauga County Public Library	21,595,000	100.00	21,595,000
Chardon Local S.D.	3,045,000	99.76	3,037,692
Cardinal Local S.D.	505,000	98.65	498,183
Chagrin Falls Exempted Village Local S.D.	31,195,000	34.88	10,880,816
Kirtland Local S.D.	8,409,437	0.76	63,912
Riverside Local S.D.	36,977,177	0.38	140,513
Madison Local S.D.	20,216,853	0.34	68,737
Auburn Career Center JVSD	3,115,000	47.91	1,492,397
<i>Total Overlapping</i>	<u>180,165,702</u>		<u>92,884,485</u>
Total Applicable to Geauga County	<u>\$202,834,668</u>		<u>\$115,553,451</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 2020 tax year, 2021 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	
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
2013	6,859,879	4,841,859	2,018,020	989,680	457,529	1,447,209	1.39

(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  
2022 (1)*

Year	Sales Taxes	Debt Service Requirements			Coverage
		Principal	Interest	Total	
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

	2022		2021	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,601,013,130	\$3,601,013,130	\$3,558,412,320	\$3,558,412,320
Debt Limitation	\$88,525,328	\$36,010,131	\$87,460,308	\$35,584,123
Total Outstanding Debt:				
Bonds:				
General Obligation	8,845,000	8,845,000	9,235,000	9,235,000
Special Assessments	285,313	285,313	309,491	309,491
Revenue	14,392,900	14,392,900	16,634,900	16,634,900
OWDA Loans	15,453,141	15,453,141	12,351,022	12,351,022
OPWC Loans	1,802,604	1,802,604	1,716,350	1,716,350
Notes	0	0	0	0
Total	40,778,958	40,778,958	40,246,763	40,246,763
Exemptions:				
Self-supporting Debt	15,453,141	15,453,141	12,351,022	12,351,022
Revenue	14,392,900	14,392,900	16,634,900	16,634,900
Special Assessments	285,313	285,313	309,491	309,491
OPWC Loans	1,802,604	1,802,604	1,716,350	1,716,350
Debt Service Fund Balance	3,775,145	3,775,145	3,672,660	3,672,660
Total	35,709,103	35,709,103	34,684,423	34,684,423
Net Debt	5,069,855	5,069,855	5,562,340	5,562,340
Total Legal Debt Margin	\$83,455,473	\$30,940,276	\$81,897,968	\$30,021,783
Legal Debt Margin as a Percentage of the Debt Limit	94.27%		93.64%	
(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		82,525,328		81,460,308
		\$88,525,328		\$87,460,308
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2020		2019		2018	
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>\$3,257,209,910</u>	<u>\$3,257,209,910</u>	<u>\$3,217,988,640</u>	<u>\$3,217,988,640</u>	<u>\$3,181,006,840</u>	<u>\$3,181,006,840</u>
\$79,930,248	\$32,572,099	\$78,949,716	\$32,179,886	\$78,025,171	\$31,810,068
9,625,000	9,625,000	0	0	65,000	65,000
332,855	332,855	355,445	355,445	377,300	377,300
3,359,200	3,359,200	3,431,700	3,431,700	3,503,500	3,503,500
9,316,255	9,316,255	7,540,877	7,540,877	8,134,554	8,134,554
1,285,754	1,285,754	508,159	508,159	577,880	577,880
0	0	0	0	0	0
<u>23,919,064</u>	<u>23,919,064</u>	<u>11,836,181</u>	<u>11,836,181</u>	<u>12,658,234</u>	<u>12,658,234</u>
9,316,255	9,316,255	7,540,877	7,540,877	8,134,554	8,134,554
3,359,200	3,359,200				
332,855	332,855	355,445	355,445	377,300	377,300
1,285,754	1,285,754	508,159	508,159	577,880	577,880
1,522,007	1,522,007	1,284,305	1,284,305	1,173,792	1,173,792
<u>15,816,071</u>	<u>15,816,071</u>	<u>9,688,786</u>	<u>9,688,786</u>	<u>10,263,526</u>	<u>10,263,526</u>
<u>8,102,993</u>	<u>8,102,993</u>	<u>2,147,395</u>	<u>2,147,395</u>	<u>2,394,708</u>	<u>2,394,708</u>
<u>\$71,827,255</u>	<u>\$24,469,106</u>	<u>\$76,802,321</u>	<u>\$30,032,491</u>	<u>\$75,630,463</u>	<u>\$29,415,360</u>
<u>89.86%</u>		<u>97.28%</u>		<u>96.93%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	73,930,248		72,949,716		72,025,171
	<u>\$79,930,248</u>		<u>\$78,949,716</u>		<u>\$78,025,171</u>

(continued)

## Geauga County, Ohio

### Computation of Legal Debt Margin (continued) Last Ten Years

	2017		2016	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$3,094,177,630</u>	<u>\$3,094,177,630</u>	<u>\$3,069,479,330</u>	<u>\$3,069,479,330</u>
Debt Limitation	\$75,854,441	\$30,941,776	\$75,236,983	\$30,694,793
Total Outstanding Debt:				
Bonds:				
General Obligation	130,000	130,000	195,000	195,000
Special Assessments	398,456	398,456	418,949	418,949
Revenue	3,569,500	3,569,500	3,632,900	3,632,900
OWDA Loans	9,132,656	9,132,656	8,985,990	8,985,990
OPWC Loans	647,599	647,599	717,317	717,317
Notes	<u>0</u>	<u>0</u>	<u>2,000,000</u>	<u>2,000,000</u>
Total	<u>13,878,211</u>	<u>13,878,211</u>	<u>15,950,156</u>	<u>15,950,156</u>
Exemptions:				
Self-supporting Debt	9,132,656	9,132,656	8,985,990	8,985,990
Special Assessments	398,456	398,456	418,949	418,949
OPWC Loans	647,599	647,599	717,317	717,317
Debt Service Fund Balance	<u>1,057,600</u>	<u>1,057,600</u>	<u>2,958,689</u>	<u>2,958,689</u>
Total	<u>11,236,311</u>	<u>11,236,311</u>	<u>13,080,945</u>	<u>13,080,945</u>
Net Debt	<u>2,641,900</u>	<u>2,641,900</u>	<u>2,869,211</u>	<u>2,869,211</u>
Total Legal Debt Margin	<u>\$73,212,541</u>	<u>\$28,299,876</u>	<u>\$72,367,772</u>	<u>\$27,825,582</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>96.52%</u>		<u>96.19%</u>	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		<u>69,854,441</u>		<u>69,236,983</u>
		<u>\$75,854,441</u>		<u>\$75,236,983</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2015		2014		2013	
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>\$3,046,411,200</u>	<u>\$3,046,411,200</u>	<u>\$3,003,612,910</u>	<u>\$3,003,612,910</u>	<u>\$2,988,956,700</u>	<u>\$2,988,956,700</u>
\$74,660,280	\$30,464,112	\$73,590,323	\$30,036,129	\$73,223,918	\$29,889,567
260,000	260,000	325,000	325,000	390,000	390,000
438,811	438,811	683,074	683,074	911,768	911,768
4,245,500	4,245,500	4,104,301	4,104,301	3,354,000	3,354,000
9,108,661	9,108,661	10,152,811	10,152,811	11,198,153	11,198,153
787,036	787,036	856,755	856,755	926,474	926,474
<u>3,300,000</u>	<u>3,300,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>
<u>18,140,008</u>	<u>18,140,008</u>	<u>19,121,941</u>	<u>19,121,941</u>	<u>20,780,395</u>	<u>20,780,395</u>
9,108,661	9,108,661	10,152,811	10,152,811	11,198,153	11,198,153
438,811	438,811	683,074	683,074	911,768	911,768
787,036	787,036	856,755	856,755	926,474	926,474
<u>2,737,318</u>	<u>2,737,318</u>	<u>1,670,667</u>	<u>1,670,667</u>	<u>2,128,478</u>	<u>2,128,478</u>
<u>13,071,826</u>	<u>13,071,826</u>	<u>13,363,307</u>	<u>13,363,307</u>	<u>15,164,873</u>	<u>15,164,873</u>
<u>5,068,182</u>	<u>5,068,182</u>	<u>5,758,634</u>	<u>5,758,634</u>	<u>5,615,522</u>	<u>5,615,522</u>
<u>\$69,592,098</u>	<u>\$25,395,930</u>	<u>\$67,831,689</u>	<u>\$24,277,495</u>	<u>\$67,608,396</u>	<u>\$24,274,045</u>
<u>93.21%</u>		<u>92.17%</u>		<u>92.33%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>68,660,280</u>		<u>67,590,323</u>		<u>67,223,918</u>
	<u>\$74,660,280</u>		<u>\$73,590,323</u>		<u>\$73,223,918</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>
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
2013	93,972	5,071,628,000	53,970	11,867

(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
233.9	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
232.6	6.4	7.4	7.4

## Geauga County, Ohio

### *Ten Largest Employers 2022 and 2013*

2022				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,425	3.07%
University Hospital Health Systems	Hospital/Health Care	1930	1,141	2.46
WalMart	(a) Retailer	1962*	816	1.76
Geauga County	Government	1806	790	1.70
Great Lakes Cheese Co., Incorporated	Cheese Packager	1958	703	1.51
The HC Companies (Dillen Products/Myers)	Manufacturer	2008	594	1.28
Chardon Local School District	(b) School District	---	569	1.23
Kenston Local School District	School District	---	564	1.22
Giant Eagle	(a) Retailer	1931*	554	1.19
West Geauga Local School District	(b) School District	---	437	0.94
Total			7,593	16.36%
Total County Civilian Workforce			46,400	

2013				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,218	2.47%
Geauga County	Government	1806	1,024	2.07
University Hospital Health Systems	Hospital/Health Care	1930	873	1.77
WalMart	(a) Retailer	1962*	765	1.55
Great Lakes Cheese Co., Incorporated	Cheese Packager	1958	620	1.26
Chardon Local School District	School District	---	590	1.19
Kenston Local School District	School District	---	559	1.13
Giant Eagle	(a) Retailer	1931*	545	1.10
Dillen Products	Manufacturer	1985	358	0.72
West Geauga Local School District	School District	---	292	0.59
Total			6,844	13.85%
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	
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
2013	16,039,070	2,177,560	18,216,630	759,520,000

(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)
\$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
2,587,968,450	334,093,980	248,175,740

# Geauga County, Ohio

## County Government Employees Last Ten Years

	2022	2021	2020	2019
<b>Government Activities</b>				
Legislative and Executive				
General	104	115	96	100
Real Estate Assessment	15	14	12	13
Delinquent Tax Collector	3	4	4	7
Community Development Admin.	3	3	1	3
Judicial				
General	71	63	62	59
Law Library	1	1	1	1
Common Pleas Mediation	1	2	2	3
Certificate of Title	7	7	6	7
CASA	2	4	4	3
Intensive Supervision	2	2	2	2
Care and Custody	2	3	2	6
Court Technology	3	2	2	2
Pre-sentence Investigation Reporting	1	1	0	1
Public Safety				
General	137	130	139	139
911 Program	7	8	8	8
800 System Communication	3	3	3	3
Victim Witness	1	1	1	1
D.A.R.E.	0	0	0	0
Miscellaneous	4	8	7	6
Public Works				
General	3	3	2	3
Motor Vehicle and Gas Tax	42	51	59	59
Human Services				
General	10	10	9	10
Developmental Disabilities	58	56	67	74
Child Support Enforcement	10	10	10	11
Transportation Administration	26	26	26	26
Aging	36	36	35	39
County Home	0	0	0	0
Public Assistance	71	68	74	70
Health Services				
Mental Health	3	4	5	5
Dog and Kennel	5	5	6	6
<b>Business-Type Activities</b>				
Water Resources	37	33	36	36
Water District	3	3	3	3
Storm Water	1	1	1	1
<b>Agencies</b>	41	39	105	102
<b>TOTAL</b>	713	716	790	809

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

2018	2017	2016	2015	2014	2013
99	86	96	101	107	115
18	16	15	17	21	23
7	8	8	10	11	25
2	4	4	4	4	3
60	64	68	69	70	75
1	1	1	1	1	1
0	0	2	4	3	3
8	9	9	8	9	9
4	5	4	4	5	3
1	1	1	2	2	3
2	3	2	3	1	4
2	2	2	2	2	2
1	1	1	1	1	1
141	147	136	136	170	169
7	7	8	8	11	8
3	3	3	3	2	2
1	1	1	1	1	1
0	0	0	2	2	2
6	5	6	7	10	9
0	0	0	0	3	4
56	55	49	49	53	58
10	10	9	6	9	8
103	111	119	130	140	174
10	11	12	13	14	13
27	29	29	25	28	26
37	36	35	33	34	35
0	14	16	13	15	15
69	74	72	65	67	70
5	5	5	5	5	5
5	5	4	4	4	4
32	34	34	36	38	35
3	3	3	1	3	1
1	1	1	1	1	1
97	99	107	111	114	117
818	850	862	875	961	1,024



## Geauga County, Ohio

### *Capital Asset Statistics by Function/Program Last Ten Years*

	2022	2021	2020	2019
<b>Government Activities</b>				
General Government				
Legislative and Executive				
Auditor's Vehicles	2	2	2	2
Commissioner's Vehicles	1	1	1	1
Prosecutor's Vehicles	2	1	1	1
Maintenance Vehicles	12	12	12	12
Commissioner Owned Buildings	44	43	43	43
Square footage of County Administration Buildings	223,848	108,848	108,848	108,848
Judicial				
Juvenile Court Vehicles	0	0	0	0
Care and Custody Vehicles	0	0	0	0
Square footage of County Administration Buildings	19,835	19,835	19,835	19,835
Public Safety				
Building Department Vehicles	6	6	6	4
Coroner's Vehicles	2	1	1	1
Sheriff's Vehicles	71	76	79	82
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	185	187	187	187
Lane Miles of Bridges	236.0	235.7	235.7	235.7
Engineer's Vehicles	93	77	77	57
Square footage of County Engineer's facilities	68,616	68,616	68,616	68,616
Human Services				
Veterans Service's Vehicles	1	1	1	1
Developmental Disabilities Vehicles	8	9	9	9
Square footage of GCBDD Facilities	117,499	117,499	117,499	119,991
Children's Services Levy Vehicles	2	2	2	2
Child Support Enforcement Vehicles	2	2	2	2
Transportation Administration Vehicles	18	17	23	21
Square footage of Transportation Facility	18,630	18,630	18,630	18,630
Aging Department Vehicles	16	16	19	14
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	9	12	12	10
Square footage of JFS Administration Building	0	0	0	18,486
Health Services				
Dog and Kennel Vehicles	2	2	2	2
Square footage of Animal Shelter	2,562	2,562	2,562	2,562
Mental Health Vehicles	0	1	1	1
Square footage of Ravenwood	9,654	9,654	9,654	9,654
Square footage of Mental Health Apartment Complex	8,972	8,972	8,972	8,972

2018	2017	2016	2015	2014	2013
2	2	2	2	2	2
1	1	1	1	1	1
2	2	1	1	0	1
10	10	9	8	7	7
45	45	45	45	45	45
108,848	108,848	108,848	108,848	108,848	108,848
0	0	1	1	1	1
0	0	0	1	1	1
19,835	19,835	19,835	19,835	19,835	19,835
5	4	4	4	4	4
1	1	1	1	1	0
84	78	80	78	79	83
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	188
235.7	235.7	235.7	235.7	235.6	234.8
57	56	54	49	49	49
68,616	68,616	68,616	64,616	64,616	64,616
1	1	1	1	1	1
9	12	13	27	25	29
119,991	119,991	119,991	119,991	119,991	119,991
3	3	3	4	3	3
2	2	2	2	2	1
19	19	19	20	24	26
18,630	18,630	18,630	18,630	18,630	18,630
16	12	11	10	12	10
26,358	26,358	26,358	26,358	26,358	26,358
0	1	1	0	0	0
16,770	16,770	16,770	16,770	16,770	16,770
8	7	6	6	8	8
18,486	18,486	18,486	18,486	18,486	18,486
2	2	2	1	3	2
2,562	2,562	2,562	2,562	2,562	2,562
1	1	1	1	1	1
9,654	9,654	9,654	9,654	9,654	9,654
8,972	8,972	8,972	8,972	8,972	0

(continued)

## Geauga County, Ohio

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

	2022	2021	2020	2019
<b><i>Business-Type Activities</i></b>				
Water Resources Vehicles	28	32	36	39
Water Resources Owned Buildings	0	0	0	0
Number of Wastewater Facilities Maintained	61	63	63	57
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	7	7	3	3
Number of Water Facilities Maintained	7	6	6	6
<b><i>Agencies</i></b>				
Emergency Management Vehicles	3	3	3	2

Source: Geauga County Capital Asset Records

2018	2017	2016	2015	2014	2013
40	39	37	37	38	38
0	0	1	1	1	1
64	63	63	62	62	62
20,170	20,170	20,170	20,170	20,170	20,170
4,374	4,374	4,374	4,374	4,374	4,374
3	1	4	4	4	3
6	6	6	6	6	6
2	2	3	2	2	2

## Geauga County, Ohio

### Operating Indicators by Function/Program Last Ten Years

	2022	2021	2020	2019
<b>Government Activities</b>				
Legislative and Executive				
Auditor				
Parcels Transferred	3,587	3,940	3,567	3,387
Accounting Warrants (checks) Issued (#)	21,938	21,163	21,993	23,862
Accounting Warrants (checks) Issued (\$)	\$278,645,547	\$290,649,730	\$263,113,555	\$246,268,139
Board of Elections				
Registered Voters	67,921	67,401	67,972	64,410
Voter Turnout in November	43,189	20,699	56,600	22,231
Percentage of Voter Turnout	63.59 %	30.71 %	83.27 %	34.51 %
Recorder				
Deeds Filed	4,214	3,328	4,004	3,852
Mortgages Filed	3,892	5,742	5,349	3,948
Judicial				
Common Pleas Court Cases				
Civil	420	473	496	729
Criminal	286	225	204	222
Domestic	170	298	273	315
Felony Indictments	286	225	198	207
Judgment Liens	2,250	2,993	434	1,826
Public Safety - Sheriff's Department Activity				
Phone Calls Received by Communications Center	161,682	89,155	97,803	97,634
Traffic Citations Issued	1,378	1,917	1,292	1,485
Operating a Motor Vehicle while				
Intoxicated (OMVI) Arrests	58	178	123	149
Criminal Cases Processed	1,296	1,269	1,058	1,435
Domestic Violence Arrests	105	75	58	69
Drug Offenses	164	172	156	163
Juvenile Offenses	99	161	75	118
Assaults	50	42	66	45
Vehicular Homicide	0	0	0	0
Total Beds in the Safety Center	182	182	182	182
Inmates Received and Processed	1,437	1,852	2,086	2,457
Total Meals Served	92,389	85,474	110,694	148,342
Health Services - Dog and Kennel				
Dogs Licensed	9,750	9,820	10,387	11,225
Number of Penalties Assessed	1,044	104	583	821
Replacement Tags Issued	19	37	26	31
Kennels	27	24	19	22
Number of Kennel Penalties Assessed	2	0	0	2
<b>Business-Type Activities</b>				
Water Resources				
Sewer Customer Accounts	6,329	6,509	7,143	7,769
Gallons of Wastewater Treated	801,000,000	709,000,000	640,080,000	616,000,000
Miles of Sewer Lines Maintained	136	134	134	134
Facilities Maintained	61	63	63	57
Water District				
Water Customer Accounts	967	918	885	864
Miles of Water Lines Maintained	35	34	34	34
Facilities Maintained	7	6	6	6

Sources: Various Geauga County Departments

2018	2017	2016	2015	2014	2013
3,507	3,456	3,587	3,395	3,262	3,161
24,175	33,635	22,788	24,978	25,223	25,030
\$241,309,335	\$227,235,866	\$231,922,055	\$230,905,043	\$224,964,199	\$224,069,215
66,740	65,493	64,950	61,891	64,248	63,501
43,325	26,082	51,580	32,110	31,737	22,751
64.92 %	39.82 %	79.41 %	51.88 %	49.40 %	35.83 %
3,941	3,979	3,891	3,915	2,824	3,582
3,597	4,090	4,460	4,136	4,603	4,899
701	722	744	702	716	809
197	223	207	240	230	222
302	290	286	324	329	343
188	217	217	226	230	222
1,930	2,951	1,906	1,919	2,212	2,305
103,876	106,113	100,571	94,808	81,834	76,680
1,364	1,774	1,855	1,401	1,552	1,743
138	156	147	154	157	173
1,558	1,669	1,568	1,617	2,123	2,628
70	87	71	60	89	110
119	196	167	198	285	165
140	145	166	200	157	158
26	54	51	61	53	55
0	0	0	0	0	0
182	182	182	182	182	182
2,365	2,475	2,899	2,932	2,349	2,569
156,934	142,463	153,253	147,570	141,598	126,884
11,773	11,803	11,946	11,731	12,157	12,281
744	658	708	454	658	671
42	32	34	26	26	32
22	26	27	27	30	29
0	0	2	1	7	1
7,767	7,738	7,671	7,632	7,797	7,542
722,355,000	773,600,000	716,000,000	804,000,000	740,000,000	737,000,000
135	138	135	133	133	133
64	63	63	62	62	62
861	890	858	788	752	721
33	33	30	30	30	29
6	6	6	6	6	6

# Geauga County, Ohio

## *Miscellaneous Statistics*

*December 31, 2022*

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Date of Incorporation	1806
29th Most Populated County in the State (88 Counties in Ohio)	95,469 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	
Gauga 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, 2022*

Geauga County's Agriculture		
Number of Farms	1,049	
Average Size of Farm	67	Acres
Land in Farms	69,907	Acres
Livestock Numbers on Farms		
Dairy Cattle and Calves	10,714	Head
Horses and Ponies	3,865	Head
Hogs and Pigs	1,349	Head
Crops Raised		
Corn for Grain	3,636	Acres
All Hay	13,691	Acres
Wheat for Grain	1,109	Acres
Soybean	7,465	Acres
Agricultural Products Produced/Sold		
Dairy Products	\$11,027,000	
Cattle	\$4,082,000	
Hogs and Pigs	\$208,000	
Corn for Grain	496,481	Bushels
Hay	27,554	Ton
Oats	73,202	Bushels
Soybean	309,391	Bushels
Maple Syrup	36,095	Gallons
Nursery/Greenhouse	\$6,207,000	
Fruits and Vegetables	\$2,857,000	
Number of Farms		
2017	1049	
2012	959	
2007	888	
2002	975	
1987	740	

NOTE: Agriculture continues to be a changing, dynamic industry in Geauga County, affected by weather, prices and population shifts. Increased interest is noted in growing and marketing more intensive crops, such as fruits and vegetables. The County is unique in both its agriculture and population mix.

Source: United States Department of Agriculture 2017 Census



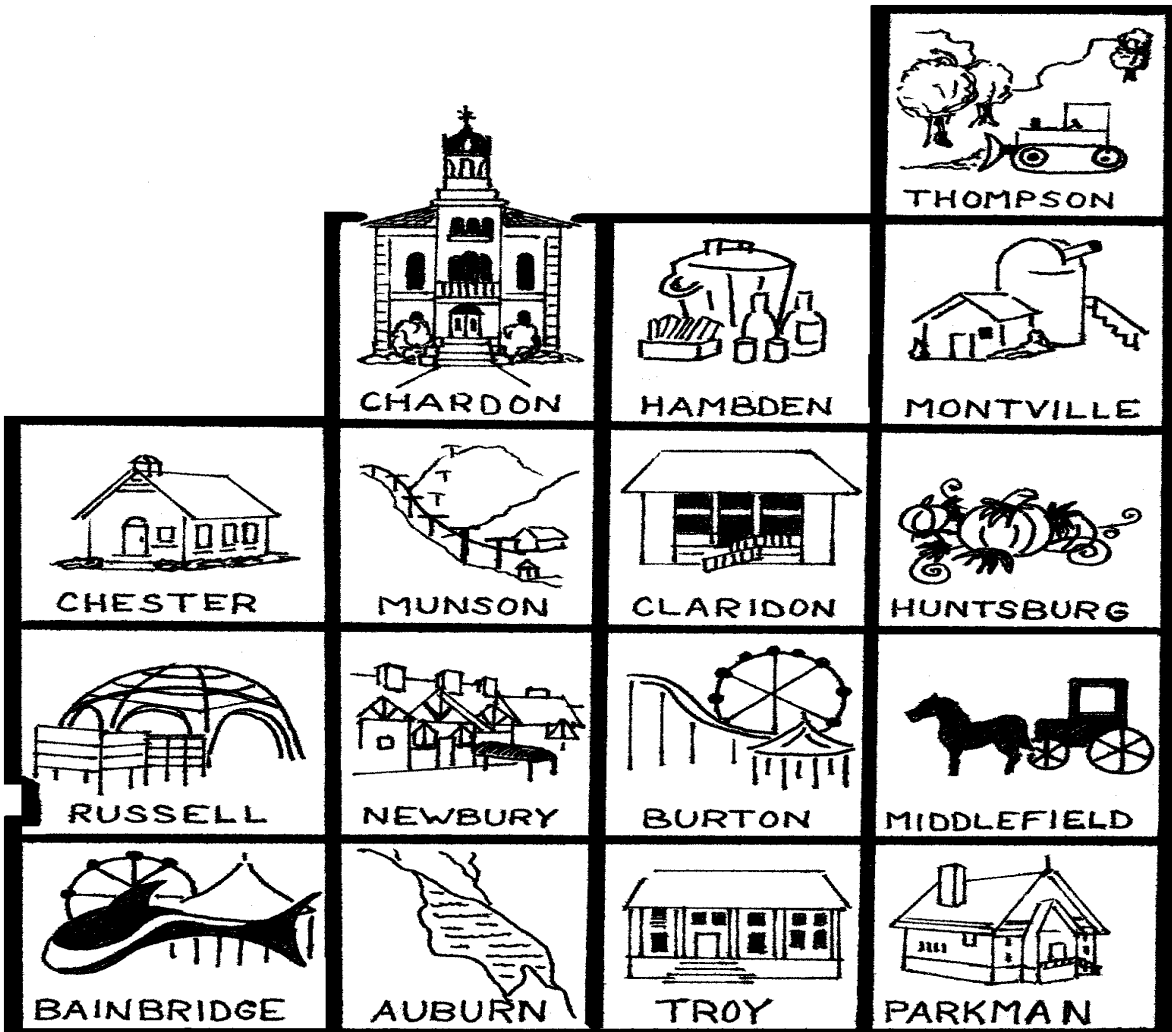
# Geauga County, Ohio

## Townships, Villages, and City within the County

	Date Established	Population		Date Established	Population
Thompson Township	1817	2,144	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

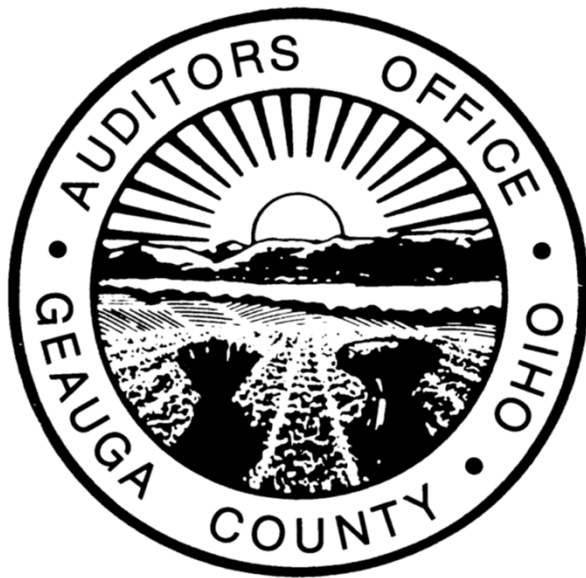
\*Population of residents in Geauga County only



*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



# OHIO AUDITOR OF STATE KEITH FABER



## GEAUGA COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 10/22/2024

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)