



Dave Yost • Auditor of State

**GEAUGA COUNTY
DECEMBER 31, 2017**

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GEAUGA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Pass Through Grant Number	Passed Through to Subrecipients	Disbursements
U.S. DEPARTMENT OF AGRICULTURE					
Passed through Ohio Department of Job & Family Services:					
SNAP - Income Maintenance Food Assistance	10.561	JFSCFB17	G-1617-11-5515	\$0	\$153,648
SNAP - Income Maintenance Food Assistance	10.561	JFSCFB18	G-1617-11-5515	0	45,606
SNAP - Food Assistance Employment and Training Participation 100%	10.561	JFSCF117	G-1617-11-5515	0	5,768
SNAP - Food Assistance Employment and Training Participation 100%	10.561	JFSCF118	G-1617-11-5515	0	12,230
SNAP - Food Assistance Employment and Training Participation 50%	10.561	JFSCF517	G-1617-11-5515	0	3,698
SNAP - Food Assistance Employment and Training Participation 50%	10.561	JFSCFP17	G-1617-11-5515	0	3,193
Subtotal CFDA 10.561				<u>0</u>	<u>224,143</u>
SUBTOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>0</u>	<u>224,143</u>
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
Passed through the Ohio Department of Development:					
Community Development Block Grant/State's Program: Formula Program	14.228	B-F-15-1AZ-1	N/A	0	40,720
Community Development Block Grant/State's Program: Residential Public Infrastructure Grant Program	14.228	B-F-16-1AZ-1	N/A	0	117,022
Community Development Block Grant/State's Program: Revolving Loan Program	14.228	N/A	N/A	0	113,316
Subtotal CFDA 14.228				<u>0</u>	<u>271,058</u>
Direct Award					
Continuum of Care Program: Homeless Program	14.267	OH0205L5E071508	N/A	30,294	30,294
Continuum of Care Program: Homeless Program	14.267	OH0205L5E071609	N/A	65,650	65,650
Continuum of Care Program: Permanent Supportive Housing	14.267	OH0165L5E071502	N/A	55,756	75,324
Continuum of Care Program: Permanent Supportive Housing	14.267	OH0165L5E071603	N/A	11,620	31,558
Subtotal CFDA 14.267				<u>163,320</u>	<u>202,826</u>
SUBTOTAL U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				<u>163,320</u>	<u>473,884</u>
U.S. DEPARTMENT OF JUSTICE					
Passed through Ohio Attorney General's Office:					
Crime Victim Assistance Formula Grants	16.575	2017-VOCA-43552215	N/A	0	201,310
Crime Victim Assistance Formula Grants	16.575	2017-VOCA-43552248	N/A	0	50,505
Crime Victim Assistance Formula Grants	16.575	2017-VOCA-433552231	N/A	0	42,607
Crime Victim Assistance Formula Grants	16.575	2017-VOCA-84232217	N/A	0	2,890
Crime Victim Assistance Formula Grants	16.575	2018-VOCA-109147910	N/A	0	11,544
Crime Victim Assistance Formula Grants	16.575	2018-VOCA-109147929	N/A	0	16,686
Crime Victim Assistance Formula Grants	16.575	2018-VOCA-SVAA	N/A	0	55,769
Subtotal CFDA 16.575				<u>0</u>	<u>381,311</u>
Passed through Ohio Department of Public Safety:					
Violence Against Women Formula Grants	16.588	2014-WF-VA2-8214a	N/A	0	8,486
Violence Against Women Formula Grants	16.588	2016-WF-VA2-8214	N/A	0	51,336
Subtotal CFDA 16.588				<u>0</u>	<u>59,822</u>
Passed through Ohio Attorney General's Office:					
Bulletproof Vest Partnership Program	16.607	FY 2015 BPV	N/A	0	1,938
Bulletproof Vest Partnership Program	16.607	FY 2016 BPV	N/A	0	3,037
Subtotal CFDA 16.607				<u>0</u>	<u>4,975</u>
Passed through Ohio Department of Public Safety:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-JF-A02-V6468	N/A	0	20,982
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-JG-LLE-5108	N/A	0	15,548
Subtotal CFDA 16.738				<u>0</u>	<u>36,530</u>
SUBTOTAL U.S. DEPARTMENT OF JUSTICE				<u>0</u>	<u>482,638</u>
U.S. DEPARTMENT OF LABOR					
Passed through Workforce Investment Act - Area 19:					
Employment Service Cluster:					
Employment Service/Wagner-Peyser Funded Activities	17.207	JFSFES16	G-1617-15-0193	0	3,418
Total Employment Service Cluster				<u>0</u>	<u>3,418</u>
Workforce Investment Act Cluster:					
Workforce Investment Act Adult Program	17.258	JFSCAF16	G-1617-15-0193	0	26,958
Workforce Investment Act Adult Program	17.258	JFSCAP16	G-1617-15-0193	0	13,404
Workforce Investment Act Adult Program	17.258	JFSCAF17	G-1617-15-0193	0	13,517
Workforce Investment Act Youth Activities	17.259	JFSCY15	G-1617-15-0193	0	38,504
Workforce Investment Act Youth Activities - CCMEP WIOA Program	17.259	JFSCWYTH	G-1617-15-0193	0	17,661
Workforce Investment Act Dislocated Worker Formula Grants	17.278	JFSCDF16	G-1617-15-0193	0	49,230
Workforce Investment Act Dislocated Worker Formula Grants	17.278	JFSCDP16	G-1617-15-0193	0	14,461
Workforce Investment Act Dislocated Worker Formula Grants	17.278	JFSCDF17	G-1617-15-0193	0	21,499
Total Workforce Investment Act Cluster				<u>0</u>	<u>194,834</u>
SUBTOTAL U.S. DEPARTMENT OF LABOR				<u>0</u>	<u>198,252</u>
U.S. DEPARTMENT OF TRANSPORTATION					
Direct Program:					
Airport Improvement Program: Federal Aviation Administration - Airfield Lighting	20.106	AIP-3-30-0054-019-2016	N/A	0	31,915
Passed through Ohio Department of Transportation - Urban Mass Transportation - Public:					
Highway Planning and Construction Cluster:					
Highway Planning and Construction	20.205	PID 93702	N/A	0	240,000
Total Highway Planning and Construction Cluster				<u>0</u>	<u>240,000</u>
Passed through Ohio Department of Transportation - Transportation for Non-Urbanized Areas:					
Formula Grants for Rural Areas - Operating	20.509	OH-2016-050	RPTF-4101-050-171	0	550,000
Formula Grants for Rural Areas - Capitalized Maintenance	20.509	OH-2016-050	RPTM-0101-050-171	0	164,500
Subtotal CFDA 20.509				<u>0</u>	<u>714,500</u>
Federal Transit Cluster:					
Bus and Bus Facilities Formula Program	20.526	OH-34-0019	N/A	0	120,596
Total Federal Transit Cluster				<u>0</u>	<u>120,596</u>
Formula Grants for Rural Areas - Operating	20.933	OH-2016-036-00	RPTM-0101-050-171	0	14,474
Passed through Ohio Department of Public Safety:					
Highway Safety Cluster:					
State and Community Highway Safety: High Visibility Enforcement Overtime	20.600	STEP-2017-28-00-00-00493-00	N/A	0	14,906
State and Community Highway Safety: High Visibility Enforcement Overtime	20.600	STEP-2018-0-0031	N/A	0	2,324
National Priority Safety Programs: High Visibility Enforcement Overtime	20.616	IDEP-2017-28-00-00-00344-00	N/A	0	21,790
Total Highway Safety Cluster				<u>0</u>	<u>39,020</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated Grants Program	20.608	IDEP-2018-0-0031	N/A	0	5,192
SUBTOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>0</u>	<u>1,165,697</u>

GEAUGA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Pass Through Grant Number	Passed Through to Subrecipients	Disbursements
U.S. DEPARTMENT OF EDUCATION					
Passed through Ohio Department of Education:					
<i>Special Education Cluster:</i>					
Special Education-Grants to States IDEA Part B	84.027	65995 FY17 USAS #516	N/A	0	35,122
<i>Total Special Education Cluster</i>				0	35,122
Passed through Ohio Department of Health:					
Special Education Grants for Infants and Families	84.181	SPY2016	G-1617-11-5515	0	81,729
<i>Subtotal for CFDA 84.181</i>				0	81,729
SUBTOTAL U.S. DEPARTMENT OF EDUCATION					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES					
Passed through the Western Reserve Area Agency on Aging:					
Special Programs for the Aging, Title III, Part D - Disease Prevention and Health Promotion Services	93.043	CY2017	N/A	0	6,515
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CY2017	N/A	0	112,916
National Family Caregiver Support, Title III, Part E	93.052	CY2017	N/A	0	131,109
Passed through Ohio Department of Mental Health and Addiction Services:					
Substance Abuse and Mental Health Services/Projects of Regional and National Significance	93.243	FY2017	G-1617-11-5515	0	20,387
Passed through Ohio Department of Job & Family Services:					
Promoting Safe and Stable Families - ESAA Preservation	93.556	JFSCPF17	G-1617-11-5515	0	12,383
Promoting Safe and Stable Families - ESAA Preservation	93.556	JFSCPF18	G-1819-11-5742	0	347
Promoting Safe and Stable Families - ESAA Reunification	93.556	JFSCPF17	G-1617-11-5515	0	13,517
Promoting Safe and Stable Families - ESAA Reunification	93.556	JFSCPF18	G-1819-11-5742	0	3,517
Promoting Safe and Stable Families - Family Centered Services and Support Part II	93.556	5AU-17-C0028	G-1617-11-5515	0	12,757
Promoting Safe and Stable Families - Family Centered Services and Support Part II	93.556	5AU-18-C0028	G-1819-11-5742	0	9,926
<i>Subtotal CFDA 93.556</i>				0	52,447
CCMEP TANF Admin - CDJFS Lead	93.558	JFSCF16	G-1617-11-5515	0	10,381
CCMEP TANF Admin - CDJFS Lead	93.558	JFSCF17	G-1617-11-5515	0	3,346
CCMEP TANF Regular - CDJFS Lead	93.558	JFSCF16	G-1617-11-5515	0	163,234
CCMEP TANF Regular - CDJFS Lead	93.558	JFSCF17	G-1617-11-5515	0	20,860
TANF - Admin	93.558	JFSCF17	G-1617-11-5515	0	2,000
TANF - Admin	93.558	JFSCF17	G-1617-11-5515	0	33,305
TANF - Fraud Awareness	93.558	JFSCF17	G-1617-11-5515	0	246,428
TANF - Ohio Youth Works	93.558	JFSCF18	G-1819-11-5742	0	31,098
TANF - Regular	93.558	JFSCF17	G-1617-11-5515	111,104	254,427
TANF - Regular	93.558	JFSCF18	G-1819-11-5742	8,960	75,051
TANF - Independent Living	93.558	JFSCF16	G-1617-11-5515	0	9,000
<i>Subtotal CFDA 93.558</i>				120,064	849,130
Child Support Enforcement Training	93.563	JFSCCS17I	G-1617-11-5515	0	1,000
Child Support Enforcement Incentives	93.563	JFSCCS17	G-1617-11-5515	0	177,125
Child Support Enforcement/State Match	93.563	JFSCCS17	G-1617-11-5515	0	285,660
Child Support Enforcement/State Match	93.563	JFSCCS18	G-1819-11-5742	0	97,125
<i>Subtotal CFDA 93.563</i>				0	560,910
Passed through the Western Reserve Area Agency on Aging:					
Low Income Home Energy Assistance	93.568	FY17	N/A	0	1,108
Low Income Home Energy Assistance	93.568	FY18	N/A	0	2,345
				0	3,453
Passed through the Ohio Department of Development:					
Low Income Home Energy Assistance - Administration and Operation	93.568	17-HA-152	G-1617-11-5515	0	41,559
Low Income Home Energy Assistance - Administration and Operation	93.568	18-HA-252	G-1819-11-5742	0	21,175
				0	62,734
Low Income Home Energy Assistance - Operations	93.568	17-HE-252	G-1617-11-5515	0	89,353
Low Income Home Energy Assistance - Operations	93.568	18-HE-252	G-1819-11-5742	0	34,274
				0	123,627
Low Income Home Energy Assistance - Summer Crisis Grant	93.568	17-HC-252	G-1617-11-5515	0	4,429
Low Income Home Energy Assistance - Perfect of Inc. Pay Plan	93.568	17-PA-152	G-1617-11-5515	0	4,133
<i>Subtotal CFDA 93.568</i>				0	198,376
Passed through the Geauga Community Action Council:					
Community Services Block Grant	93.569	1617-25	G-1617-11-5515	0	94,777
Passed through Ohio Department of Job & Family Services:					
Child Care and Development Block Grant - Administration	93.575	JFSCCD17	G-1617-11-5515	0	9,630
Child Care and Development Block Grant - Administration	93.575	JFSCCD18	G-1819-11-5742	0	9,949
Child Care and Development Block Grant - Operating	93.575	JFSCCD17	G-1617-11-5515	0	5,733
Child Care and Development Block Grant - Operating	93.575	JFSCCD18	G-1819-11-5742	0	22,110
<i>Subtotal CFDA 93.575</i>				0	47,422
Stephanie Tubbs Jones Child Welfare Services Program	93.645	JFSCCW18	G-1819-11-5742	0	49,671
Title IV-E Foster Care - Administration and Training	93.658	JFSCFC17	G-1617-11-5515	0	6,090
Title IV-E Foster Care - Administration and Training	93.658	JFSCFC17	G-1617-11-5515	0	162,915
Title IV-E Foster Care - Administration and Training	93.658	JFSCFC18	G-1819-11-5742	0	49,878
Title IV-E Foster Care - Foster Care Maintenance	93.658	JFSOLF17	G-1617-11-5515	0	445,635
Title IV-E Foster Care - Foster Care Maintenance	93.658	JFSOLF18	G-1819-11-5742	0	92,389
<i>Subtotal CFDA 93.658</i>				0	756,907
Adoption Assistance Formula Grants - Administration and Training - 75%	93.659	JFSCAA17	G-1617-11-5515	0	12,245
Adoption Assistance Formula Grants - Administration and Training	93.659	JFSCAA17	G-1617-11-5515	0	315,983
Adoption Assistance Formula Grants - Administration and Training	93.659	JFSCAA18	G-1819-11-5742	0	82,223
Adoption Assistance Formula Grants - Nonrecurring Adoption	93.659	JFSFAA17	G-1617-11-5515	0	14,797
<i>Subtotal CFDA 93.659</i>				0	425,248
Social Services Block Grant - Title XX - Base	93.667	JFSCSS17	G-1617-11-5515	10,237	156,123
Social Services Block Grant - Title XX - Base	93.667	JFSCSS18	G-1819-11-5742	387	40,558
Social Services Block Grant - Title XX - Transfer	93.667	JFSCSX17	G-1617-11-5515	91,645	271,734
Social Services Block Grant - Title XX - Transfer	93.667	JFSCSX18	G-1819-11-5742	37,032	77,387
Passed through Ohio Department of Developmental Disabilities:					
Social Services Block Grant	93.667	Title XX FY16	N/A	0	48,239

GEAUGA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Pass Through Grant Number	Passed Through to Subrecipients	Disbursements
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)					
Passed through Ohio Department of Mental Health:					
Social Services Block Grant	93.667	Title XX FY17	N/A	21,203	21,203
Social Services Block Grant	93.667	Title XX FY18	N/A	20,897	20,897
Subtotal CFDA 93.667				<u>181,401</u>	<u>636,141</u>
Passed through Ohio Department of Job & Family Services:					
Chafee Foster Care Independence Program Formula Grants	93.674	JFSCIL17	G-1617-11-5515	0	20,394
Chafee Foster Care Independence Program Formula Grants	93.674	JFSCIL18	G-1819-11-5742	0	4,998
Subtotal CFDA 93.674				<u>0</u>	<u>25,392</u>
Medicaid Cluster:					
Medicaid 50%	93.778	MCDFMT17	G-1617-11-5515	0	2,527
Medicaid 50%	93.778	MCDFMT18	G-1819-11-5742	0	1,658
Medicaid Enhanced	93.778	MCDFMT17	G-1617-11-5515	0	484,136
Medicaid Enhanced	93.778	MCDFMT18	G-1819-11-5742	0	138,069
Medicaid NET	93.778	MCDFMT17	G-1617-11-5515	0	9,798
Medicaid NET	93.778	MCDFMT18	G-1819-11-5742	0	4,125
Passed through the Ohio Department of Developmental Disabilities:					
Medical Assistance Program	93.778	CY15	N/A	0	113,209
Total Medicaid Cluster				<u>0</u>	<u>753,522</u>
Passed through Ohio Department of Mental Health:					
Block Grants for Community Mental Health Services - Block Grant Base	93.958	FY17	N/A	18,876	18,876
Block Grants for Community Mental Health Services - Block Grant Base	93.958	FY18	N/A	39,738	39,738
Block Grants for Community Mental Health Services - Supportive Housing Match	93.958	FY17	N/A	0	6,150
Block Grants for Community Mental Health Services - Forensic Grant	93.958	FY17	N/A	550	550
Block Grants for Community Mental Health Services - Respite Grant	93.958	FY17	N/A	25,164	25,164
Subtotal CFDA 93.958				<u>84,328</u>	<u>90,478</u>
Passed through the Ohio Department of Alcohol and Drug Addiction Services:					
Block Grants for Prevention and Treatment of Substance Abuse - Drug Free Communication Coalition	93.959	1700465	N/A	32,429	32,429
Block Grants for Prevention and Treatment of Substance Abuse - Drug Free Communication Coalition	93.959	1800016	N/A	16,215	16,215
Substance Abuse Prevention and Treatment Block Grant - Prevention	93.959	FY17	N/A	25,134	25,134
Substance Abuse Prevention and Treatment Block Grant - Prevention	93.959	FY18	N/A	40,803	40,803
Substance Abuse Prevention and Treatment Block Grant - Treatment	93.959	FY17	N/A	66,752	66,752
Substance Abuse Prevention and Treatment Block Grant - Treatment	93.959	FY18	N/A	120,449	120,449
Subtotal CFDA 93.959				<u>301,782</u>	<u>301,782</u>
SUBTOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES				<u>687,575</u>	<u>5,113,130</u>
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed through the Ohio Department of Public Safety:					
EFSP Phase 33	94.024	675000-002	G-1617-11-5515	0	6,309
Emergency Management Performance Grants	97.042	DPSFE221 - FY16	N/A	0	35,623
Emergency Management Performance Grants	97.042	DPSFE230 - FY17	N/A	0	56,093
Subtotal CFDA 97.042				<u>0</u>	<u>91,716</u>
SUBTOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>0</u>	<u>98,025</u>
TOTAL FEDERAL EXPENDITURES				<u>\$850,895</u>	<u>\$7,872,620</u>

GEAUGA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017**

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, 2017. 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the United States Department of Housing and Urban Development and United States Department of Health and Human Services 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 subrecipient, 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 D - 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, 2017 is \$615,764.

NOTE E - 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.

GEAUGA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)**

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2017, the County made allowable transfers of \$349,121 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$849,130 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 2017 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$1,198,251
Transfer to Social Services Block Grant	<u>(349,121)</u>
Total Temporary Assistance for Needy Families	<u>\$849,130</u>

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and 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 discretely presented component unit and remaining fund information of Geauga County, (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 30, 2018.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

July 30, 2018



Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Geauga County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Geauga County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in 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). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on each Major Federal Program

In our opinion, Geauga County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. 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 federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. 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 also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely-presented component unit and remaining fund information of Geauga County (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 30, 2018. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, 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, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

July 30, 2018

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GEAUGA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs:	CFDA #20.509 – Formula Grants for Rural Areas CFDA #93.658 – Title IV-E Foster Care CFDA #93.659 – Adoption Assistance Formula Grants CFDA #93.667 – Social Services Block Grant CFDA #93.778 – Medicaid Cluster
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

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

None

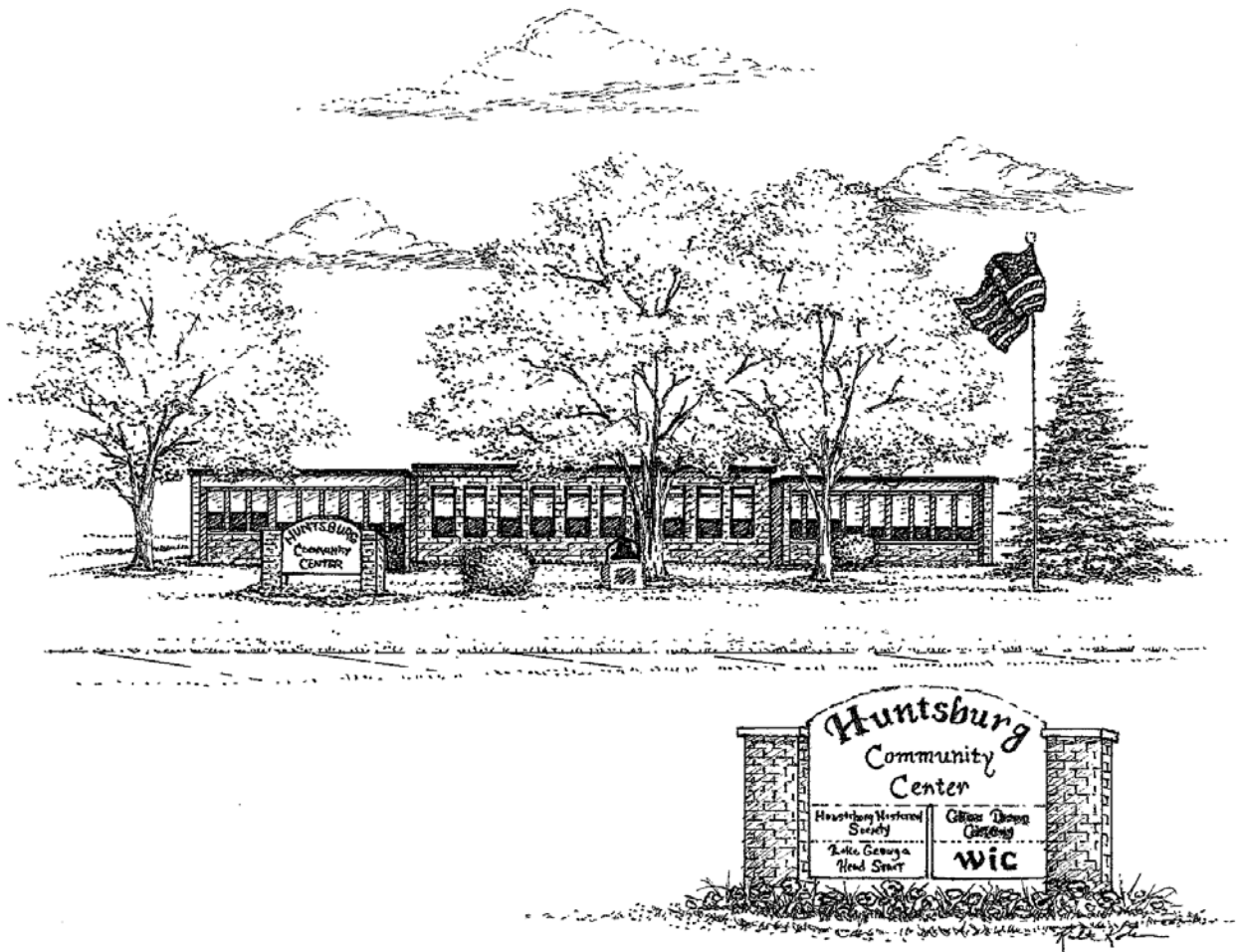
3. FINDINGS FOR FEDERAL AWARDS

None

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Geauga County, Ohio

Comprehensive Annual Financial Report



For the Year Ended December 31, 2017

ABOUT THE COVER

Pictured on the cover is the old Huntsburg Elementary School. The building was transferred to the Huntsburg Township Board of Trustees in 2012. It has since been remodeled and houses the Huntsburg Historical Society Museum among other entities. Huntsburg Township, named after the land's original co-owner Dr. Eben Hunt and his son Lewis Hunt, was formed of Township 8 of Range 6 of the Western Reserve as established by Geauga County Commissioners in 1821. Located in the east central part of the County, Huntsburg is a five mile long by five mile wide township with a population of 3,645 according to the 2010 census.

- The slogan of the Historical Society is "Preserving and Promoting the Past, for the Future!". The museum is full of memorabilia, relics, and pictures providing a look into the history and heritage of Huntsburg Township.
- Each fall, Huntsburg is host of the Huntsburg Pumpkin Festival. The event has various merchants, foods, contests, entertainment, games

For more information about The Huntsburg Historical Society please check out their website at www.huntsburghistory.com. Anyone interested in learning more about the history of Huntsburg Township or the Huntsburg Historical Society is welcome to attend a meeting. They are held the fourth Wednesday of every month at 7:00pm.

Huntsburg Historical Society
12406 Madison Road
Huntsburg, OH 44046
Phone: 440-636-4004

Residents are also encouraged to attend Huntsburg Township Trustee meetings which are held on the 1st and 3rd Tuesday of each month at 7:30pm at the Town Hall.

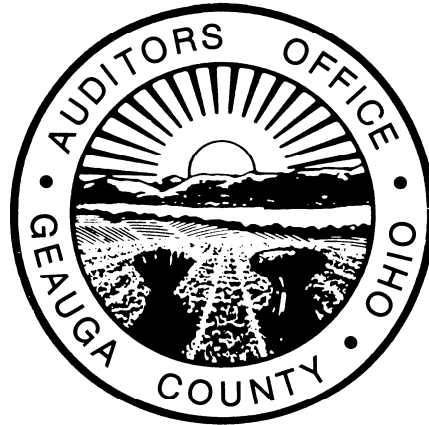
Huntsburg Township Hall
16534 Mayfield Road
Huntsburg, OH 44046
Phone: 440-636-5486

Introductory Section

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017



Charles E. Walder
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Ronald H. Leyde
Chief Deputy Auditor

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Geauga County, Ohio

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Geauga County, Ohio

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Auditor
Charles E. Walder
Chief Fiscal Officer

July 30, 2018

To the Citizens of Geauga County
and to The Board of County Commissioners:
the Honorable Walter M (Skip) Claypool
the Honorable Timothy Lennon, and
the Honorable Ralph Spidalieri

It is my privilege to present to you Geauga County's (the County) Comprehensive Annual Financial Report (CAFR). This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles), basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file unaudited General Purpose External Financial Statements with the Auditor of State within 150 days of year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Under Ohio law, regular audits are required to be performed on all financial related operations of the County. These audits may be done by either the State Auditor's Office or, if the State Auditor permits, an independent public accounting firm. For the year 2017, the County was audited by the Auditor of State's Office. Their unmodified opinion is included in the financial section of this report.

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

Reporting Entity

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

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

Direct Line: (440) 279-1600

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

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

Email: auditor@co.geauga.oh.us

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

Gauga County is a predominantly rural Northeastern Ohio County, located due south of Lake County and directly east of Cuyahoga County and the City of Cleveland. The County is comprised of sixteen townships, four villages and one city covering an area of approximately 404 square miles. The County is served by four U.S. highways extending 56.6 miles in the County and twelve State highways extending 137.6 miles in the County. Freight carriers provide the major mode of transporting goods. Because of the County's strategic location, a number of large freight carriers have facilities located here. The nearest commercial airport is Cleveland-Hopkins International Airport located approximately forty-five miles west of the City of Chardon. The County Airport, in Middlefield, and the Cuyahoga County Airport, located within five miles of the County limits, provide additional transportation facilities.

Public education in the County is conducted primarily by 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." The Primary Government includes the financial activities of the Children's Services Board, the County Board of Developmental Disabilities, and the Geauga County Board of Mental Health and Recovery Services.

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

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

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

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

A complete discussion of the County's reporting entity is provided in Notes 1, 13, 14, 15 and 25.

The County Form of Government

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

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

According to the Ohio Department of Development, Geauga County's population is estimated at 93,918 for 2017, which represents a 0.57 percent increase from the 2010 census figure of 93,389. The unemployment of the County averaged 4.8 percent for 2017. The State average was 5.0 and the National average was 4.4 percent for 2017. The County's unemployment rate ranks Geauga County as the twenty-ninth lowest in the State.

Long-Term Financial Planning

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

Relevant Financial Policies

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

Major Initiatives

In 2017, the Geauga County Department of Community and Economic Development (CED), through an allocation grant from the State of Ohio, provided funding to update the restrooms to be ADA compliant in building 5, which houses the Veterans Administration. Funds were also provided to replace flooring at the Geauga County Pleasant Hill Home and to Kiwanis Lake Community Center to complete an ADA entry way, new furnace, windows and flooring.

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

Also in 2017, one company received a loan through the Geauga County Revolving Loan Fund for \$100,000 and 4 jobs will be created within the next 2 years as a result of this loan. There are currently 21 active Revolving Loan Fund clients, all of which are current on repayment obligations and 10 active clients, also all current on repayment obligations, who have borrowed through the Local Revolving Loan Fund.

In order to accommodate the increasing demand for industrial space in Geauga County, the CED created the Community Reinvestment Area (CRA) in Parkman Township, encompassing an industrially zoned area between St. Rt. 422 and Agler Road and known as the Parkman Industrial Park. Two companies in this CRA zone applied for and were granted abatement.

Also, we have ongoing administration of the Troy Township CRA, which was created by this office in 1997. Two companies in the Troy CRA received abatements, and since the expiration of these abatements, both companies have been making full tax payments.

During 2017, the Office of the Geauga County Engineer completed the roadway improvements on seven (7) projects covering approximately sixteen and one-half (16.5) miles of roadway. Additionally, multiple culverts were repaired or replaced and road sections were restriped. The total cost for the work performed in 2017 totaled nearly \$3.9 million. The County was able to utilize over \$610,000 of State aid and \$240,000 in Federal Aid to accomplish these improvements.

Asphalt resurfacing projects were completed for portions of Nelson Road, Claridon Troy Road, Thompson Road, Chardon-Windsor Road, Kirtland Road, Clay Street, and Mulberry Road.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Geauga County for its Comprehensive Annual Financial Report for the year ended December 31, 2016. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of State and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements. This was the twenty-sixth consecutive year that the County has received this prestigious award. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

The publication of this CAFR displays Geauga County's ability to provide significantly enhanced financial information and accountability to the citizens of Geauga County, its elected officials, County management, and investors.

The preparation of this report would not have been possible without the cooperation of every County department and agency. I want to express my appreciation to the Geauga County Board of Commissioners for their support for this endeavor from its inception. The guidance given by Local Government Services of the Auditor of State's Office was also most helpful and appreciated. I would also like to thank all of the elected officials, department heads, and their staffs for their assistance and cooperation on this project.

The Geauga County Auditor's office has worked to maintain a level of professionalism and sound financial reporting which have as their cornerstone the preparation and publication of this report. The report increases public confidence in its elected officials and accountability of the governmental unit as a whole. The report also provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2017. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

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

Sincerely,



Charles E. Walder
Gauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2017

Board of Commissioners

**Walter M. (Skip) Claypool
Timothy C Lennon
Ralph Spidalieri**

Auditor

Charles E. Walder*

Clerk of Courts

Denise M. Kaminski

**Common Pleas Court
General Division**

**Honorable Forrest Burt
Honorable Carolyn J. Paschke**

**Common Pleas Court
Probate/Juvenile**

Honorable Timothy J. Grendell

Coroner

John Urbancic M.D.

Engineer

Joseph Cattell

Prosecuting Attorney

James Flaiz

Recorder

Sharon C. Gingerich

Sheriff

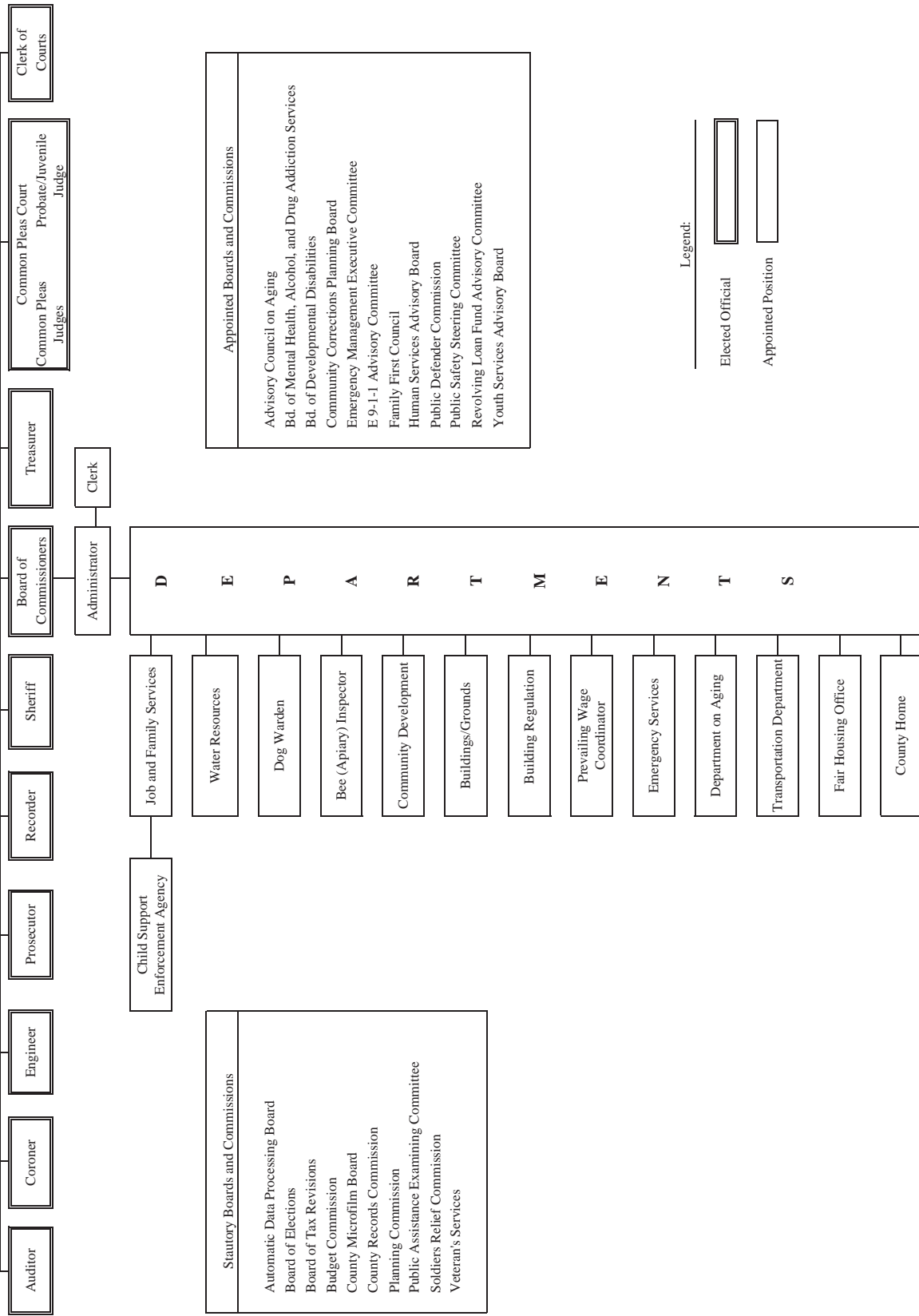
Scott A. Hildenbrand

Treasurer

Christopher P. Hitchcock

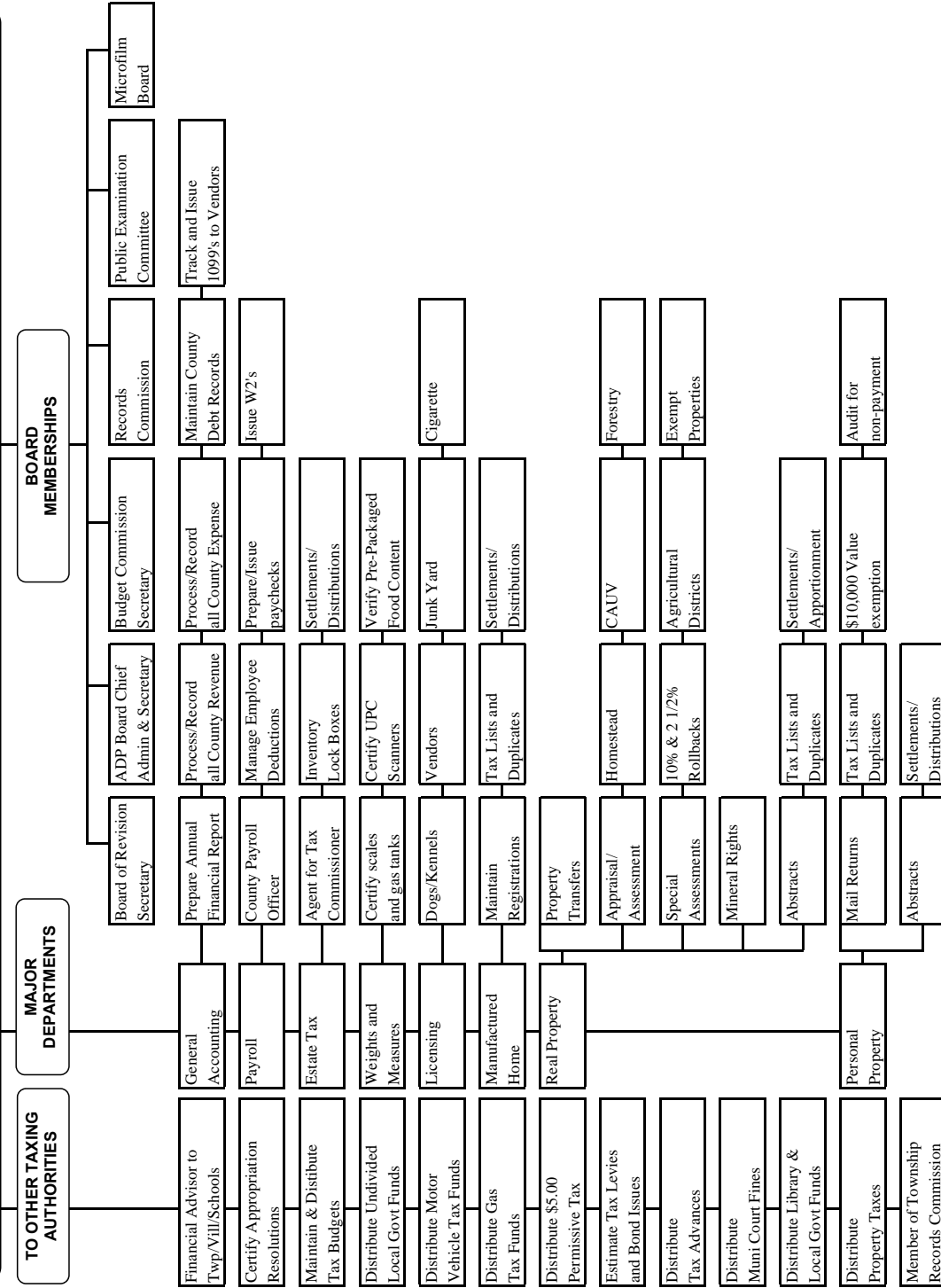
*Charles E. Walder took office on April 14, 2018.

COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



Legend:
 Elected Official
 Appointed Position

CHARLES E. WALDER, GEAUGA COUNTY AUDITOR*



*Charles E. Walder took office April 14, 2018.

DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Geauga County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morill

Executive Director/CEO

Financial Section



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

July 30, 2018

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Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2017 (Unaudited)

The discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2017. 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 2017 are as follows:

- The Water Resources completed improvements to the Coy Lane lift station totaling \$.14 million. In addition, the County Engineer made numerous road improvements throughout the County. The County was able to use State grant monies to help offset these costs.
- The County invested in new vehicles for several County departments including the Sheriff's Department, Developmental Disabilities, Dog Warden, Aging, and Public Assistance. Some vehicles included new police cruisers, sport utility vehicles, a van and bus. Equipment was also purchased for several departments which included printer and various pieces of street and maintenance equipment.
- Geauga County is not immune to the economic conditions that have affected the United States. Several companies have either reduced employees to a skeleton staff or have decided to close their doors. The economy has improved over the last several years, but there are still improvements to be made. This is evident with the increase in the unemployment rate for the County for the current year after three years of steady decreases in the unemployment rate.
- Overall, expenses increased due to salaries and increased costs in benefits. The County Commissioners granted a 2 percent increase in 2017 and most elected officials followed suit. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.

Using this Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the readers can understand Geauga County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The statement of net position and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's financial condition and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2017 (Unaudited)

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2017?" The statement of net position and the statement of activities answers this question. These statements include all non-fiduciary *assets* and *deferred outflows of resources* and *liabilities* and *deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's *net position* and changes in net position. This change in net position is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

In the statement of net position and the statement of activities, the County is divided into three distinct kinds of activities:

Governmental Activities – Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

Component Unit – The County includes financial data of the Metzenbaum Sheltered Workshop (the "Workshop"). The Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of Developmental Disabilities, provides a comprehensive program of services, including employment for developmentally disabled citizens. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting the County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objective. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2017 (Unaudited)

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

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

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

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

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

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

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

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

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2017 (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 2017 compared to 2016:

(Table 1)
Net Position
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and Other Assets	\$93.85	\$91.44	\$7.71	\$8.76	\$101.56	\$100.20
Capital Assets, Net	176.60	177.51	41.77	40.90	218.37	218.41
<i>Total Assets</i>	<u>270.45</u>	<u>268.95</u>	<u>49.48</u>	<u>49.66</u>	<u>319.93</u>	<u>318.61</u>
Deferred Outflows of Resources						
Pension	21.57	16.04	1.29	0.96	22.86	17.00
Liabilities						
Current Liabilities	3.30	5.80	0.33	0.49	3.63	6.29
Long-term Liabilities						
Due within One Year	1.09	0.88	1.28	1.27	2.37	2.15
Due in More Than One Year:						
Net Pension Liability	55.49	42.32	3.32	2.48	58.81	44.80
Other Amounts Due in More Than One Year	2.92	3.24	12.24	12.22	15.16	15.46
<i>Total Liabilities</i>	<u>62.80</u>	<u>52.24</u>	<u>17.17</u>	<u>16.46</u>	<u>79.97</u>	<u>68.70</u>
Deferred Inflows of Resources						
Property Taxes	30.51	30.16	0.00	0.00	30.51	30.16
Pension	1.09	1.17	0.02	0.05	1.11	1.22
<i>Total Deferred Inflows of Resources</i>	<u>31.60</u>	<u>31.33</u>	<u>0.02</u>	<u>0.05</u>	<u>31.62</u>	<u>31.38</u>
Net Position						
Net Investment in Capital Assets	176.18	174.97	28.42	27.56	204.60	202.53
Restricted	33.31	35.22	0.00	0.00	33.31	35.22
Unrestricted	(11.87)	(8.77)	5.16	6.55	(6.71)	(2.22)
<i>Total Net Position</i>	<u>\$197.62</u>	<u>\$201.42</u>	<u>\$33.58</u>	<u>\$34.11</u>	<u>\$231.20</u>	<u>\$235.53</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2017 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2017 (Unaudited)

costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

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

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

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

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

As one can see from the decrease in overall net position, the County's overall financial position had declined from the prior year. The increase in governmental current assets is largely due to an increase in property taxes receivable with the passage of a .5 mill additional children services levy and 1 mill developmental disabilities levy in 2015. The County was able to provide the services that the County residents expect while maintaining the costs of providing those services. The decrease in governmental capital assets is due to an additional year of depreciation offset by current year additions. The significant increase in total deferred outflow of resources in 2017 was due to an increase in the difference between projected and actual earnings

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2017 (Unaudited)

on investments related to the County's net pension liability for OPERS. The net pension liability increase represents the County's proportionate share of the OPERS traditional plan's unfunded benefits.

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 2017 and 2016.

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Program Revenues						
Charges for Services and Sales	\$10.83	\$10.68	\$6.96	\$7.03	\$17.79	\$17.71
Operating Grants and Contributions	22.97	21.15	0.00	0.00	22.97	21.15
Capital Grants and Contributions	1.49	1.72	0.00	0.72	1.49	2.44
<i>Total Program Revenues</i>	35.29	33.55	6.96	7.75	42.25	41.30
General Revenues						
Property Taxes	32.65	31.93	0.00	0.00	32.65	31.93
Sales Taxes	15.25	14.54	0.00	0.00	15.25	14.54
Grants and Entitlements	2.99	2.98	0.00	0.00	2.99	2.98
Interest	0.70	0.45	0.01	0.01	0.71	0.46
Miscellaneous	2.68	2.62	0.43	0.35	3.11	2.97
<i>Total General Revenues</i>	54.27	52.52	0.44	0.36	54.71	52.88
<i>Total Revenues</i>	89.56	86.07	7.40	8.11	96.96	94.18
Program Expenses						
General Government:						
Legislative and Executive	\$15.16	\$14.50	\$0.00	\$0.00	15.16	14.50
Judicial	7.21	5.90	0.00	0.00	7.21	5.90
Public Safety	18.19	15.25	0.00	0.00	18.19	15.25
Public Works	11.44	11.67	0.00	0.00	11.44	11.67
Health	7.22	6.66	0.00	0.00	7.22	6.66
Human Services	34.01	32.41	0.00	0.00	34.01	32.41
Economic Development						
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00
and Assistance	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.04	0.06	0.00	0.00	0.04	0.06
Water Resources	0.00	0.00	6.61	6.63	6.61	6.63
Water District	0.00	0.00	1.40	1.16	1.40	1.16
Storm Water	0.00	0.00	0.01	0.01	0.01	0.01
<i>Total Program Expenses</i>	\$93.27	\$86.45	\$8.02	\$7.80	\$101.29	\$94.25

(continued)

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2017 (Unaudited)

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<i>Increase in Net Position before Transfers</i>	(\$3.71)	(\$0.38)	(\$0.62)	\$0.31	(\$4.33)	(\$0.07)
Transfers	(0.09)	(0.09)	0.09	0.09	0.00	0.00
<i>Change in Net Position</i>	(3.80)	(0.47)	(0.53)	0.40	(4.33)	(0.07)
Net Position Beginning of Year	201.42	201.89	34.11	33.71	235.53	235.60
Net Position End of Year	<u>\$197.62</u>	<u>\$201.42</u>	<u>\$33.58</u>	<u>\$34.11</u>	<u>\$231.20</u>	<u>\$235.53</u>

During 2017, real estate collections were increased from the previous year. This is due to the passage of a .5 mill additional children services levy and 1 mill developmental disabilities levy in 2015. There was also a small increase in delinquent tax collections and the assessed values for the year.

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

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

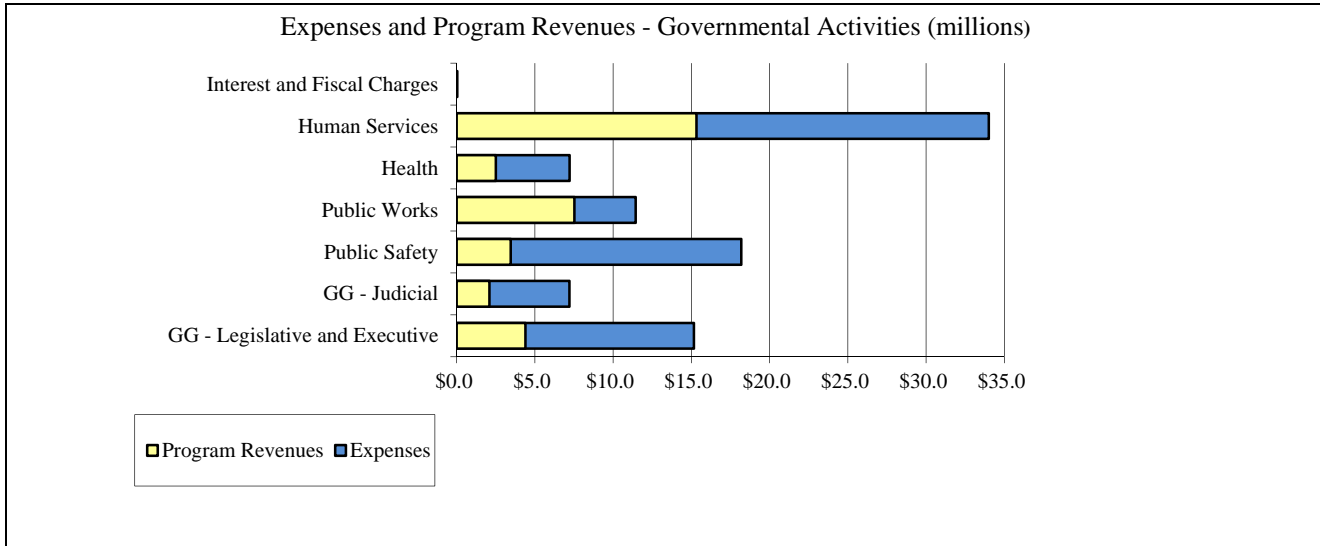
The decrease in public works expenses is due to the Office of the Geauga County Engineer completing fewer asphalt resurfacing projects compared to the prior year as well as pavement marking and sign upgrades throughout the County. It is the practice of the Geauga County Engineer to maintain at least eighty percent of the mileage of the County highway system at an appraisal rating of five or more. Please see the required supplementary information of this report for additional information on the County's reporting of infrastructure.

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

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

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2017 (Unaudited)



Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$44,850,639. \$12,529,176 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund revenues and expenditures both increased during the year. The largest revenue source for the general fund is sales tax. There was a small increase in sales tax collections during the year. Sales tax revenue is up from the prior year due to several new retail businesses moving into the community. In addition to revenue increases, the County was able to decrease transfers made to other governmental funds to provide additional resources to support various programs. Expenditure increases can be attributed to the 2 percent salary increase granted to employees. The combination of these changes resulted in a fund balance increase of \$2,273,700.

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 over 2016. Property tax revenue increased due to the passage of the 1 mill 5-year levy in 2015. The levy was passed in order to bring in more revenue to cover the costs to continue providing services. Expenditures decreased during the year due to a drop in pass-through funding to local school districts from the Ohio Department of Education.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2017 (Unaudited)

Other governmental funds had a decrease in fund balance due increased expenditures exceeding increased revenues.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The increase in the water resources fund can be attributed to the decrease in capital contributions and a decrease in contractual services the County paid for. The water district fund decreased due to the yearly transfer to water resources as well as increases to contractual services. The storm water fund had an increase in available cash and decrease in special assessment receivables at the end of the year as the County continues to collect special assessments that will be used for the future maintenance the County's storm water system.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2017, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$5,751,960 higher than certification primarily due to conservative estimates in property taxes, sales taxes, charges for services, intergovernmental and interest revenue. Actual expenditures were \$2,051,082 less than appropriations due mainly to the diligence of management to keep costs low.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2017 values compared to 2016.

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$4.43	\$4.43	\$0.96	\$0.96	\$5.39	\$5.39
Infrastructure	132.48	131.63	0.00	0.00	132.48	131.63
Construction in Progress	0.00	0.00	1.88	1.02	1.88	1.02
Buildings and Improvements	36.58	38.36	12.78	13.21	49.36	51.57
Machinery and Equipment	1.19	1.18	1.06	0.97	2.25	2.15
Vehicles	1.92	1.91	0.17	0.31	2.09	2.22
Water and Wastewater Lines	0.00	0.00	24.92	24.43	24.92	24.43
Total Capital Assets	<u>\$176.60</u>	<u>\$177.51</u>	<u>\$41.77</u>	<u>\$40.90</u>	<u>\$218.37</u>	<u>\$218.41</u>

The County continued the annual replacement of sheriff's cars, as well as purchasing vehicles for several departments including Aging, Dog Warden, Public Assistance and the Board of Developmental Disabilities. Street, maintenance, and office equipment was also purchased during the year for several departments. The

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)*

County completed construction on the Coy Lane lift station during the year. These increases were offset by an additional year of depreciation being taken.

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

The Geauga County Engineer has implemented a five-year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition (cracking, 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 98 percent of the County bridges have a numerical rating of 5 or higher. See the Required Supplementary Information beginning on page 84 for additional information about the County's Infrastructure.

See Note 17 to the basic financial statements for additional information on the County's capital assets.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2017 (Unaudited)

Obligations

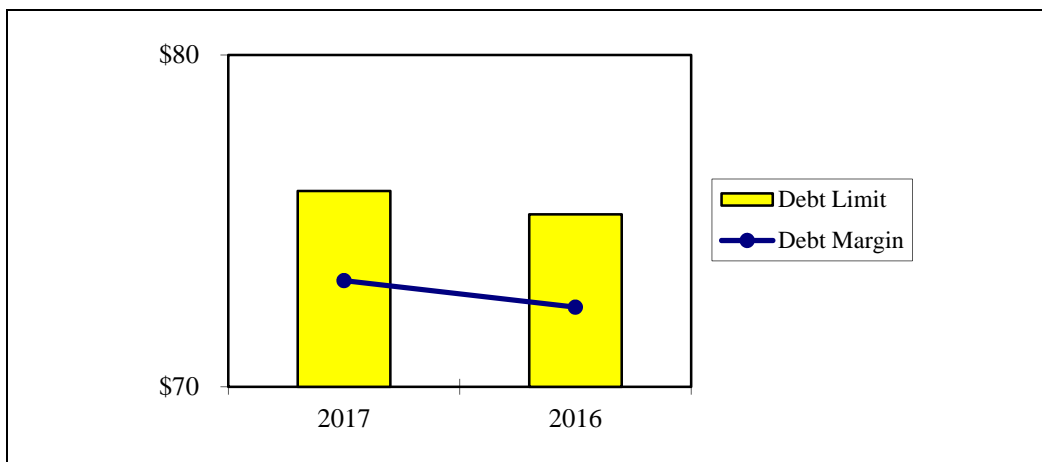
Table 4 below summarizes the County's long-term obligations outstanding.

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

	Governmental Activities		Business Type Activities		Total	
	2017	2016	2017	2016	2017	2016
	General Obligation Bonds	\$0.13	\$0.19	\$0.00	\$0.00	\$0.13
Special Assessment Bonds	0.40	0.42	0.00	0.00	0.40	0.42
OWDA Loans	0.00	0.00	9.13	8.99	9.13	8.99
Revenue Bonds	0.00	0.00	3.57	3.63	3.57	3.63
OPWC Loans	0.00	0.00	0.65	0.72	0.65	0.72
Local Government Loan	0.25	0.30	0.00	0.00	0.25	0.30
Capital Leases	0.04	0.05	0.00	0.00	0.04	0.05
Compensated Absences	3.19	3.16	0.17	0.16	3.36	3.32
Net Pension Liability	55.49	42.31	3.32	2.48	58.81	44.79
Total	\$59.50	\$46.43	\$16.84	\$15.98	\$76.34	\$62.41

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

The County's overall legal debt margin was \$73.2 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 21 to the basic financial statements.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2017 (Unaudited)

Current Issues

Geauga County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. The overall position of the County has improved over the last few years. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Sales tax collections have steadily increased over the last three years as consumer spending has increased in the County. Property tax collections have been slightly up and down over the last several years. Property tax revenue increased for 2017 due to the increase in collections from the new levies as well as increases in delinquent property taxes collections and assessed valuations. Additional revenues must not be treated as a windfall to expand programs but as an opportunity to extend the time horizon of the life of the levies. All of the County's financial abilities will be needed to meet the challenges of the future.

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

Contacting the County's Financial Management

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

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

Geauga County, Ohio

Statement of Net Position December 31, 2017

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,747,068	\$3,425,758	\$46,172,826	\$510,180
Cash and Cash Equivalents:				
In Segregated Accounts	1,267	0	1,267	0
Materials and Supplies Inventory	316,568	60,421	376,989	1,660
Accrued Interest Receivable	16,244	0	16,244	0
Accounts Receivable	228,474	1,255,866	1,484,340	390,705
Intergovernmental Receivable	7,605,869	0	7,605,869	0
Prepaid Items	109,443	0	109,443	8,458
Sales Taxes Receivable	7,670,575	0	7,670,575	0
Property Taxes Receivable	31,975,114	0	31,975,114	0
Special Assessments Receivable	674,096	2,965,904	3,640,000	0
Loans Receivable	2,511,953	0	2,511,953	0
Nondepreciable Capital Assets	136,915,677	2,833,922	139,749,599	0
Depreciable Capital Assets, Net	39,679,685	38,937,667	78,617,352	146,477
<i>Total Assets</i>	270,452,033	49,479,538	319,931,571	1,057,480
Deferred Outflows of Resources				
Pension	21,574,980	1,294,436	22,869,416	0
Liabilities				
Accounts Payable	403,943	23,047	426,990	14,890
Accrued Wages	1,215,253	72,931	1,288,184	67,680
Contracts Payable	941,275	107,051	1,048,326	0
Intergovernmental Payable	732,403	85,509	817,912	0
Matured Compensated Absences Payable	1,373	0	1,373	0
Accrued Interest Payable	2,600	42,127	44,727	0
Long-Term Liabilities:				
Due Within One Year	1,087,594	1,275,856	2,363,450	0
Due in More Than One Year:				
Net Pension Liability (See Note 18)	55,493,801	3,323,836	58,817,637	0
Other Amounts Due in More Than One Year	2,920,988	12,239,762	15,160,750	0
<i>Total Liabilities</i>	62,799,230	17,170,119	79,969,349	82,570
Deferred Inflows of Resources				
Property Taxes	30,512,960	0	30,512,960	0
Pension	1,091,521	22,197	1,113,718	0
<i>Total Deferred Inflows of Resources</i>	31,604,481	22,197	31,626,678	0
Net Position				
Net Investment in Capital Assets	176,175,511	28,421,834	204,597,345	146,477
Restricted for:				
Capital Projects	1,926,671	0	1,926,671	0
Debt Service	1,330,640	0	1,330,640	0
911 Program	30,629	0	30,629	0
Mental Health	3,653,845	0	3,653,845	0
Children's Services	3,367,584	0	3,367,584	0
Public Assistance	667,093	0	667,093	0
Developmental Disabilities	8,001,127	0	8,001,127	0
Aging	2,532,325	0	2,532,325	0
Community Development Programs	3,418,857	0	3,418,857	0
Real Estate Assessment	906,303	0	906,303	0
Delinquent Tax	824,203	0	824,203	0
Motor Vehicle License	3,376,965	0	3,376,965	0
Other Purposes	3,287,854	0	3,287,854	0
Unrestricted (Deficit)	(11,876,305)	5,159,824	(6,716,481)	828,433
<i>Total Net Position</i>	\$197,623,302	\$33,581,658	\$231,204,960	\$974,910

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Activities
For the Year Ended December 31, 2017*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$15,161,798	\$4,319,696	\$76,695	\$0
Judicial	7,208,392	1,655,804	434,122	0
Public Safety	18,189,588	2,520,699	930,307	0
Public Works	11,436,470	116,299	5,919,050	1,491,111
Health	7,218,983	354,069	2,145,075	0
Human Services	34,011,800	1,862,658	13,466,450	0
Interest and Fiscal Charges	41,953	0	0	0
<i>Total Governmental Activities</i>	<u>93,268,984</u>	<u>10,829,225</u>	<u>22,971,699</u>	<u>1,491,111</u>
Business-Type Activities:				
Water Resources	6,605,422	5,985,161	0	0
Water District	1,400,824	971,833	0	0
Storm Water	11,495	1,865	0	0
<i>Total Business-Type Activities</i>	<u>8,017,741</u>	<u>6,958,859</u>	<u>0</u>	<u>0</u>
<i>Total - Primary Government</i>	<u>\$101,286,725</u>	<u>\$17,788,084</u>	<u>\$22,971,699</u>	<u>\$1,491,111</u>
Component Unit				
Workshop	<u>\$2,842,644</u>	<u>\$580,789</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$10,765,407)	\$0	(\$10,765,407)	\$0
(5,118,466)	0	(5,118,466)	0
(14,738,582)	0	(14,738,582)	0
(3,910,010)	0	(3,910,010)	0
(4,719,839)	0	(4,719,839)	0
(18,682,692)	0	(18,682,692)	0
(41,953)	0	(41,953)	0
(57,976,949)	0	(57,976,949)	0
0	(620,261)	(620,261)	0
0	(428,991)	(428,991)	0
0	(9,630)	(9,630)	0
0	(1,058,882)	(1,058,882)	0
(57,976,949)	(1,058,882)	(59,035,831)	0
0	0	0	(2,261,855)
8,484,003	0	8,484,003	0
2,746,916	0	2,746,916	0
3,458,797	0	3,458,797	0
3,296,254	0	3,296,254	0
11,665,329	0	11,665,329	0
2,995,461	0	2,995,461	0
14,573,998	0	14,573,998	0
676,000	0	676,000	0
2,989,755	0	2,989,755	0
701,824	15,279	717,103	370
2,684,394	426,850	3,111,244	2,096,707
54,272,731	442,129	54,714,860	2,097,077
(92,214)	92,214	0	0
54,180,517	534,343	54,714,860	2,097,077
(3,796,432)	(524,539)	(4,320,971)	(164,778)
201,419,734	34,106,197	235,525,931	1,139,688
\$197,623,302	\$33,581,658	\$231,204,960	\$974,910

Geauga County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2017*

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,473,163	\$7,452,247	\$21,696,092	\$42,621,502
Cash and Cash Equivalents:				
In Segregated Accounts	0	102	1,165	1,267
Materials and Supplies Inventory	186,172	42,298	88,098	316,568
Accrued Interest Receivable	16,244	0	0	16,244
Accounts Receivable	90,019	43,997	94,458	228,474
Interfund Receivable	3,500	0	18,888	22,388
Intergovernmental Receivable	1,407,175	789,977	5,408,717	7,605,869
Prepaid Items	109,443	0	0	109,443
Sales Taxes Receivable	7,670,575	0	0	7,670,575
Property Taxes Receivable	7,203,226	11,977,003	12,794,885	31,975,114
Special Assessments Receivable	0	0	674,096	674,096
Loans Receivable	0	0	2,511,953	2,511,953
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	125,566	0	0	125,566
Total Assets	\$30,285,083	\$20,305,624	\$43,288,352	\$93,879,059
Liabilities				
Accounts Payable	\$74,571	\$10,214	\$319,158	\$403,943
Accrued Wages	587,975	168,697	458,581	1,215,253
Contracts Payable	157,998	139,233	644,044	941,275
Intergovernmental Payable	307,181	142,696	282,526	732,403
Matured Compensated Absences Payable	482	0	891	1,373
Interfund Payable	0	0	22,388	22,388
Total Liabilities	1,128,207	460,840	1,727,588	3,316,635
Deferred Inflows of Resources				
Property Taxes	6,873,838	11,429,320	12,209,802	30,512,960
Unavailable Revenue	8,033,806	1,296,466	5,868,553	15,198,825
Total Deferred Inflows of Resources	14,907,644	12,725,786	18,078,355	45,711,785
Fund Balances				
Nonspendable	421,181	42,298	88,098	551,577
Restricted	0	7,076,700	20,563,719	27,640,419
Committed	473,473	0	2,831,120	3,304,593
Assigned	824,874	0	0	824,874
Unassigned (Deficit)	12,529,704	0	(528)	12,529,176
Total Fund Balances	14,249,232	7,118,998	23,482,409	44,850,639
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$30,285,083	\$20,305,624	\$43,288,352	\$93,879,059

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, 2017*

Total Governmental Fund Balances		\$44,850,639
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		176,595,362
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:		
Delinquent Property Taxes	1,462,154	
Sales Taxes	6,411,895	
Intergovernmental	3,867,742	
Permissive Motor Vehicle Tax	2,782,938	
Special Assessments	<u>674,096</u>	
Total		15,198,825
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(2,600)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(130,000)	
Special Assessment Bonds	(398,456)	
Local Government Loan	(251,203)	
Capital Lease Payable	(38,648)	
Compensated Absences	<u>(3,190,275)</u>	
Total		(4,008,582)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:		
Deferred Outflows - Pension	21,574,980	
Net Pension Liability	(55,493,801)	
Deferred Inflows - Pension	<u>(1,091,521)</u>	
Total		<u>(35,010,342)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$197,623,302</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017*

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$8,459,771	\$11,635,833	\$12,465,494	\$32,561,098
Sales Tax	14,275,407	0	676,000	14,951,407
Permissive Motor Vehicle License Tax	0	0	287,554	287,554
Charges for Services	5,429,618	807,014	3,430,743	9,667,375
Licenses and Permits	136,155	0	335,853	472,008
Fines and Forfeitures	67,824	0	289,511	357,335
Intergovernmental	3,602,288	5,195,280	17,092,606	25,890,174
Special Assessments	0	0	160,897	160,897
Interest	679,026	1,618	28,872	709,516
Rentals	168,091	0	108,275	276,366
Contributions and Donations	0	66,594	240,425	307,019
Other	908,436	408,760	1,367,198	2,684,394
<i>Total Revenues</i>	<u>33,726,616</u>	<u>18,115,099</u>	<u>36,483,428</u>	<u>88,325,143</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,398,862	0	3,131,120	13,529,982
Judicial	4,974,936	0	1,068,102	6,043,038
Public Safety	13,197,754	0	2,158,957	15,356,711
Public Works	0	0	6,986,012	6,986,012
Health	609,660	0	5,817,431	6,427,091
Human Services	469,542	16,565,221	15,004,241	32,039,004
Capital Outlay	0	0	4,342,074	4,342,074
Debt Service:				
Principal Retirement	1,580	0	139,073	140,653
Interest and Fiscal Charges	0	0	42,474	42,474
<i>Total Expenditures</i>	<u>29,652,334</u>	<u>16,565,221</u>	<u>38,689,484</u>	<u>84,907,039</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,074,282</u>	<u>1,549,878</u>	<u>(2,206,056)</u>	<u>3,418,104</u>
Other Financing Sources (Uses)				
Transfers In	0	0	4,784,338	4,784,338
Transfers Out	(1,800,582)	(300,000)	(2,775,970)	(4,876,552)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,800,582)</u>	<u>(300,000)</u>	<u>2,008,368</u>	<u>(92,214)</u>
<i>Net Change in Fund Balances</i>	2,273,700	1,249,878	(197,688)	3,325,890
<i>Fund Balances Beginning of Year</i>	<u>11,975,532</u>	<u>5,869,120</u>	<u>23,680,097</u>	<u>41,524,749</u>
<i>Fund Balances End of Year</i>	<u>\$14,249,232</u>	<u>\$7,118,998</u>	<u>\$23,482,409</u>	<u>\$44,850,639</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, 2017*

Net Change in Fund Balances - Total Governmental Funds	\$3,325,890
<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 depreciation exceeds capital outlay in the current period:	
Capital Asset Additions	2,424,381
Current Year Depreciation	<u>(3,161,006)</u>
Total	(736,625)
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.	(177,121)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:	
Delinquent Property Taxes	85,662
Sales Taxes	298,591
Intergovernmental	479,587
Permissive Motor Vehicle Tax	480,539
Special Assessments	<u>(104,756)</u>
Total	1,239,623
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.	140,653
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	521
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.	(31,645)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts in deferred outflows	3,997,681
Except for amounts reported as deferred inflows/outflows, changes in the net position liability are reported as pension expense in the statement of activities	<u>(11,555,409)</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>(\$3,796,432)</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,690,208	\$7,690,208	\$8,459,771	\$769,563
Sales Tax	12,324,000	12,324,000	14,221,275	1,897,275
Charges for Services	3,372,672	3,372,672	5,106,752	1,734,080
Licenses and Permits	8,800	8,800	11,437	2,637
Fines and Forfeitures	134,000	134,000	68,191	(65,809)
Intergovernmental	3,107,655	3,107,655	3,558,465	450,810
Interest	291,329	291,329	901,473	610,144
Rentals	170,000	170,000	168,091	(1,909)
Other	549,126	549,126	904,295	355,169
<i>Total Revenues</i>	<u>27,647,790</u>	<u>27,647,790</u>	<u>33,399,750</u>	<u>5,751,960</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	11,294,299	11,857,353	10,660,247	1,197,106
Judicial	4,330,546	4,431,627	4,259,446	172,181
Public Safety	12,890,951	13,688,126	13,409,422	278,704
Health	846,885	846,885	625,096	221,789
Human Services	567,523	624,323	443,021	181,302
<i>Total Expenditures</i>	<u>29,930,204</u>	<u>31,448,314</u>	<u>29,397,232</u>	<u>2,051,082</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,282,414)</u>	<u>(3,800,524)</u>	<u>4,002,518</u>	<u>7,803,042</u>
Other Financing Sources (Uses)				
Advances In	10,000	10,000	5,000	(5,000)
Advances Out	(10,000)	(10,000)	(8,500)	1,500
Transfers In	500	500	0	(500)
Transfers Out	(2,155,420)	(3,988,748)	(1,800,582)	2,188,166
<i>Total Other Financing Sources (Uses)</i>	<u>(2,154,920)</u>	<u>(3,988,248)</u>	<u>(1,804,082)</u>	<u>2,184,166</u>
<i>Net Change in Fund Balance</i>	<u>(4,437,334)</u>	<u>(7,788,772)</u>	<u>2,198,436</u>	<u>9,987,208</u>
Fund Balances at Beginning of Year	8,996,396	8,996,396	8,996,396	0
Unexpended Prior Year Encumbrances	327,157	327,157	327,157	0
<i>Fund Balances at End of Year</i>	<u>\$4,886,219</u>	<u>\$1,534,781</u>	<u>\$11,521,989</u>	<u>\$9,987,208</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$11,353,886	\$11,353,886	\$11,635,833	\$281,947
Charges for Services	900,000	733,000	808,820	75,820
Intergovernmental	5,543,320	5,668,320	5,200,724	(467,596)
Interest	0	0	1,618	1,618
Contributions and Donations	70,000	70,000	66,594	(3,406)
Other	28,000	27,000	408,760	381,760
<i>Total Revenues</i>	17,895,206	17,852,206	18,122,349	270,143
Expenditures				
Current:				
Human Services	17,645,200	18,061,224	16,658,007	1,403,217
<i>Excess of Revenues Under Expenditures</i>	250,006	(209,018)	1,464,342	1,673,360
Other Financing Sources (Uses)				
Transfers In	1,225,000	60,000	0	(60,000)
Transfers Out	(1,425,000)	(300,000)	(300,000)	0
<i>Total Other Financing Sources (Uses)</i>	(200,000)	(240,000)	(300,000)	(60,000)
<i>Net Change in Fund Balance</i>	50,006	(449,018)	1,164,342	1,613,360
Fund Balances at Beginning of Year	5,465,399	5,465,399	5,465,399	0
Unexpended Prior Year Encumbrances	139,496	139,496	139,496	0
<i>Fund Balances at End of Year</i>	\$5,654,901	\$5,155,877	\$6,769,237	\$1,613,360

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fund Net Position Enterprise Funds December 31, 2017

	Water Resources	Water District	Storm Water	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,217,275	\$1,091,591	\$116,892	\$3,425,758
Materials and Supplies Inventory	60,421	0	0	60,421
Accounts Receivable	1,191,848	64,018	0	1,255,866
Special Assessments Receivable	2,954,986	0	10,918	2,965,904
<i>Total Current Assets</i>	6,424,530	1,155,609	127,810	7,707,949
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	2,833,922	0	0	2,833,922
Depreciable Capital Assets, Net	33,906,834	5,030,833	0	38,937,667
<i>Total Noncurrent Assets</i>	36,740,756	5,030,833	0	41,771,589
<i>Total Assets</i>	43,165,286	6,186,442	127,810	49,479,538
Deferred Outflows of Resources				
Pension	1,294,436	0	0	1,294,436
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	19,899	3,148	0	23,047
Accrued Wages	66,381	6,152	398	72,931
Contracts Payable	104,511	2,540	0	107,051
Intergovernmental Payable	81,678	3,656	175	85,509
Compensated Absences Payable	52,807	0	0	52,807
Accrued Interest Payable	42,127	0	0	42,127
OWDA Loans Payable	1,087,330	0	0	1,087,330
Revenue Bonds Payable	66,000	0	0	66,000
OPWC Loans Payable	69,719	0	0	69,719
<i>Total Current Liabilities</i>	1,590,452	15,496	573	1,606,521
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	103,593	9,463	0	113,056
OWDA Loans Payable	8,045,326	0	0	8,045,326
Revenue Bonds Payable	3,503,500	0	0	3,503,500
OPWC Loans Payable	577,880	0	0	577,880
Net Pension Liability	3,323,836	0	0	3,323,836
<i>Total Long-Term Liabilities</i>	15,554,135	9,463	0	15,563,598
<i>Total Liabilities</i>	17,144,587	24,959	573	17,170,119
Deferred Inflows of Resources				
Pension	22,197	0	0	22,197
Net Position				
Net Investment in Capital Assets	23,391,001	5,030,833	0	28,421,834
Unrestricted	3,901,937	1,130,650	127,237	5,159,824
<i>Total Net Position</i>	\$27,292,938	\$6,161,483	\$127,237	\$33,581,658

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, 2017*

	Water Resources	Water District	Storm Water	Total
Operating Revenues				
Charges for Services	\$5,522,726	\$914,652	\$1,865	\$6,439,243
Tap-In Fees	462,435	57,181	0	519,616
Other	219,014	207,836	0	426,850
<i>Total Operating Revenues</i>	<u>6,204,175</u>	<u>1,179,669</u>	<u>1,865</u>	<u>7,385,709</u>
Operating Expenses				
Personal Services	3,017,839	235,119	11,481	3,264,439
Materials and Supplies	445,689	180,352	0	626,041
Contractual Services	1,027,149	607,484	0	1,634,633
Depreciation	1,686,032	374,729	0	2,060,761
Other	77,396	3,140	14	80,550
<i>Total Operating Expenses</i>	<u>6,254,105</u>	<u>1,400,824</u>	<u>11,495</u>	<u>7,666,424</u>
<i>Operating Income (Loss)</i>	<u>(49,930)</u>	<u>(221,155)</u>	<u>(9,630)</u>	<u>(280,715)</u>
Non-Operating Revenues (Expenses)				
Interest	15,279	0	0	15,279
Interest and Fiscal Charges	(351,317)	0	0	(351,317)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(336,038)</u>	<u>0</u>	<u>0</u>	<u>(336,038)</u>
<i>Income (Loss) before Transfers</i>	<u>(385,968)</u>	<u>(221,155)</u>	<u>(9,630)</u>	<u>(616,753)</u>
Transfers In	523,354	0	14,873	538,227
Transfers Out	0	(446,013)	0	(446,013)
<i>Change in Net Position</i>	<u>137,386</u>	<u>(667,168)</u>	<u>5,243</u>	<u>(524,539)</u>
<i>Net Position Beginning of Year</i>	<u>27,155,552</u>	<u>6,828,651</u>	<u>121,994</u>	<u>34,106,197</u>
<i>Net Position End of Year</i>	<u>\$27,292,938</u>	<u>\$6,161,483</u>	<u>\$127,237</u>	<u>\$33,581,658</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2017*

	Water Resources	Water District	Storm Water	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$6,737,127	\$969,098	\$11,336	\$7,717,561
Other Cash Receipts	219,014	207,836	0	426,850
Cash Payments to Employees for Services	(2,552,818)	(233,018)	(11,470)	(2,797,306)
Cash Payments for Goods and Services	(1,607,176)	(798,342)	0	(2,405,518)
Other Cash Payments	(77,607)	(3,140)	(14)	(80,761)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>2,718,540</u>	<u>142,434</u>	<u>(148)</u>	<u>2,860,826</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	523,354	0	14,873	538,227
Transfers Out	0	(446,013)	0	(446,013)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>523,354</u>	<u>(446,013)</u>	<u>14,873</u>	<u>92,214</u>
Cash Flows from Capital and Related Financing Activities				
Proceeds from OWDA Loans	1,275,253	0	0	1,275,253
Principal Paid on Revenue Bonds	(63,400)	0	0	(63,400)
Interest Paid on Revenue Bonds	(145,819)	0	0	(145,819)
Principal Paid on OPWC Loans	(69,718)	0	0	(69,718)
Principal Paid on OWDA Loans	(1,128,587)	0	0	(1,128,587)
Interest Paid on OWDA Loans	(204,426)	0	0	(204,426)
Payments for Capital Acquisitions	(2,936,305)	0	0	(2,936,305)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(3,273,002)</u>	<u>0</u>	<u>0</u>	<u>(3,273,002)</u>
Cash Flows from Investing Activities				
Interest on Investments	15,729	0	0	15,729
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(15,379)</u>	<u>(303,579)</u>	<u>14,725</u>	<u>(304,233)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,233,104</u>	<u>1,395,170</u>	<u>102,167</u>	<u>3,730,441</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,217,725</u>	<u>\$1,091,591</u>	<u>\$116,892</u>	<u>\$3,426,208</u>

(continued)

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds (continued)
For the Year Ended December 31, 2017*

	<u>Water Resources</u>	<u>Water District</u>	<u>Storm Water</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	<u>(\$49,930)</u>	<u>(\$221,155)</u>	<u>(\$9,630)</u>	<u>(\$280,715)</u>
Adjustments:				
Depreciation	1,686,032	374,729	0	2,060,761
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	47,596	(2,735)	0	44,861
Materials and Supplies Inventory	(2,962)	0	0	(2,962)
Special Assessments	704,030	0	9,471	713,501
(Increase) Decrease in Deferred Outflows of Resources - Pension	447,356	0	0	447,356
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(39,863)	(5,408)	0	(45,271)
Contracts Payable	(131,802)	(3,535)	0	(135,337)
Accrued Wages	2,654	380	(8)	3,026
Compensated Absences Payable	4,853	1,324	0	6,177
Intergovernmental Payable	21,953	(1,166)	19	20,806
Net Pension Liability	74,407	0	0	74,407
Increase (Decrease) in Deferred Inflows of Resources - Pension	<u>(45,784)</u>	<u>0</u>	<u>0</u>	<u>(45,784)</u>
<i>Total Adjustments</i>	<u>2,768,470</u>	<u>363,589</u>	<u>9,482</u>	<u>3,141,541</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>\$2,718,540</u></u>	<u><u>\$142,434</u></u>	<u><u>(\$148)</u></u>	<u><u>\$2,860,826</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities

Agency Funds

December 31, 2017

Assets	
Equity in Pooled Cash and Cash Equivalents	\$28,896,012
Cash and Cash Equivalents in Segregated Accounts	1,355,519
Property Taxes Receivable	224,297,170
Special Assessments Receivable	<u>1,765,339</u>
<i>Total Assets</i>	<u><u>\$256,314,040</u></u>
Liabilities	
Intergovernmental Payable	\$230,507,367
Undistributed Monies	24,241,259
Due to Others	323,275
Payroll Withholdings	<u>1,242,139</u>
<i>Total Liabilities</i>	<u><u>\$256,314,040</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

Note 1. Description of Geauga County and Reporting Entity

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

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

Reporting Entity

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

The component unit column in the financial statements identifies the financial data of the County's discretely presented component unit, Metzenbaum Sheltered Industries Workshop. It is reported separately to emphasize that it is legally separate from the County.

Metzenbaum Sheltered Industries Workshop (the Workshop) – Metzenbaum Sheltered Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of Developmental Disabilities, provides a comprehensive program of services, including employment for developmentally disabled citizens. The Geauga County Board of Developmental Disabilities provides the Workshop with resources and personnel for the operation of the Workshop including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the handicapped adults of Geauga County, it was determined that to exclude the Workshop from the County's report would make the report incomplete. Metzenbaum Sheltered Industries operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from the Metzenbaum Sheltered Industries Workshop, 8202 Cedar Road, Chesterland, Ohio, 44026.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

The County participates in the following joint ventures, public entity risk pools, jointly governed organizations and related organizations. These organizations are presented in Notes 13, 14, 15 and 25 to the Basic Financial Statements and are excluded from the accompanying financial statements.

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

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of Geauga County. Accordingly the activity of the following districts are presented as agency funds within the County's financial statements:

Geauga County Combined Health District – The five member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of Township Trustees and Mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

Geauga County Soil and Water Conservation District – The Soil and Water Conservation District is created by statute as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors control their own operations and budget and do not rely on the County to finance deficits.

Information in the following notes to the basic financial statements is applicable to the primary government. When information is provided relative to the Workshop, it is specifically identified.

Note 2. Summary of Significant Accounting Policies

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Basis of Presentation

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

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

The Workshop uses a business-type fund to report financial position and the results of its operations.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

Fund Accounting

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

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

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

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

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

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

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

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

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

Measurement Focus

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The Workshop uses an enterprise fund to report its financial position and the results of its operations. This fund uses the economic resources measurement focus and the accrual basis of accounting.

Basis of Accounting

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

Revenues – Exchange and Non-exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty one days of year-end. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 9), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Unearned Revenue Unearned revenue for the Workshop represents amounts under the accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding and for pension. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 18.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance year 2018 operations. These amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 21. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 18).

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

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

The Workshop allocates its expenses on a functional basis among its various programs and support services. Expenses and support services that can be identified with a specific program are allocated directly according to their natural expenditure classification. Other expenses that are common to several programs are allocated based on estimates established by the Workshop.

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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents." The Workshop's money is presented as "Equity in Pooled Cash and Cash Equivalents."

During 2017, investments were limited to the STAR Ohio, First American Government Obligation Mutual Fund, Municipal Securities, Federal Farm Credit Bank Notes, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes and Federal Home Loan Bank Bonds. Investments are reported at fair value which is based on quoted market prices. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

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 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2017 amounted to \$679,026, which includes \$453,321 assigned from other County funds.

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

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

Restricted Assets

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

Inventories

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017, 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.

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. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Compensated Absences

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

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

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

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

Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the fund financial statements when due.

Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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.

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

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

Interfund Balances

On the fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Internal Activity

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

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

Budgetary Process

All funds, except agency funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level within a department and fund. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Auditor. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the original and final amended certificate of estimated resources in place when original and final appropriations were passed by the Commissioners.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for debt service includes both principal and interest. The amount which will be used for principal is not certain. Net position restricted for other purposes include the operation of the title department, busing system administration, County Bureau of Support and care and custody of delinquent juveniles.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Operating Revenues and Expenses

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

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

Note 3. Change in Accounting Principle

For 2017, the County implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2016-1*. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4. Compliance

Compliance

Contrary to Section 5705.41 (B), Ohio Revised Code, the following funds and departments had expenditures plus encumbrances in excess of appropriations:

Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
HUD Housing/CDBG Contract Services	\$113,539	\$141,403	(\$27,864)

Note 5. Fund Balances

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

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed Monies	\$125,566	\$0	\$0	\$125,566
Prepays	109,443	0	0	109,443
Inventory	186,172	42,298	88,098	316,568
<i>Total Nonspendable</i>	<i>\$421,181</i>	<i>\$42,298</i>	<i>\$88,098</i>	<i>\$551,577</i>

(continued)

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<i>Restricted for</i>				
County Courts	\$0	\$0	\$388,244	\$388,244
Community Development Grant Program	0	0	3,432,442	3,432,442
Farmland Preservation	0	0	14,966	14,966
911 Emergency Phone System	0	0	93,623	93,623
Law Enforcement Services	0	0	525,415	525,415
Dog and Kennel	0	0	218,947	218,947
Health Care Services	0	7,076,700	3,128,003	10,204,703
Senior Citizen Services	0	0	2,281,010	2,281,010
Public Assistance	0	0	631,356	631,356
Children's Services	0	0	3,544,760	3,544,760
Street Maintenance	0	0	1,556,230	1,556,230
County Transportation	0	0	148,538	148,538
Tax Administration	0	0	1,873,526	1,873,526
Debt Service Payments	0	0	1,057,600	1,057,600
Capital Improvements	0	0	1,495,964	1,495,964
Law Library	0	0	22,180	22,180
Wetland Mitigation	0	0	67,663	67,663
Board of Education - Recounts	0	0	115	115
SMART Ohio Grant	0	0	83,137	83,137
<i>Total Restricted</i>	<u>0</u>	<u>7,076,700</u>	<u>20,563,719</u>	<u>27,640,419</u>
<i>Committed to</i>				
Juvenile Detention Facility	34,661	0	0	34,661
Compensated Absences	410,744	0	0	410,744
Emergency Preparedness Program	0	0	129,424	129,424
Law Enforcement Services	0	0	263,674	263,674
County Home	0	0	54,931	54,931
Capital Improvements	0	0	2,382,443	2,382,443
Bicentennial Celebration	0	0	648	648
Service Contracts	28,068	0	0	28,068
<i>Total Committed</i>	<u>473,473</u>	<u>0</u>	<u>2,831,120</u>	<u>3,304,593</u>
<i>Assigned to</i>				
Board of Elections	357,108	0	0	357,108
Purchases on Order:				
Personal Services	9,777	0	0	9,777
Materials and Supplies	39,264	0	0	39,264
Contractual Services	178,871	0	0	178,871
Grants	21,533	0	0	21,533
Other	214,702	0	0	214,702
Capital Outlay	3,619	0	0	3,619
<i>Total Assigned</i>	<u>824,874</u>	<u>0</u>	<u>0</u>	<u>824,874</u>
<i>Unassigned</i>	<u>12,529,704</u>	<u>0</u>	<u>(528)</u>	<u>12,529,176</u>
Total Fund Balances	<u>\$14,249,232</u>	<u>\$7,118,998</u>	<u>\$23,482,409</u>	<u>\$44,850,639</u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Note 6. Budgetary Basis of Accounting

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

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

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

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

	Net Change in Fund Balances	
	General	Developmental Disabilities
GAAP Basis	\$2,273,700	\$1,249,878
Net Adjustment for Revenue Accruals	81,199	7,419
Beginning Fair Value Adjustment for Investments	(325,768)	0
Ending Fair Value Adjustment for Investments	544,419	0
Beginning Unrecorded Cash	113,819	0
Ending Unrecorded Cash	(11,780)	(169)
Advances In	5,000	0
Advances Out	(8,500)	0
Net Adjustment for Expenditure Accruals	423,374	478,094
Excess of Revenues Over Expenditures		
County Recorder Micrographics	(5,515)	0
Certificate of Title	(21,837)	0
Elections	(124,718)	0
Encumbrances	(744,957)	(570,880)
Budget Basis	<u>\$2,198,436</u>	<u>\$1,164,342</u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Note 7. Deposits and Investments

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions;
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;
9. Up to forty percent of the County's average portfolio in either of the following
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

- b. Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase.
- 10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
- 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. 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. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity.

Investments may only be made through specified dealers and institutions. 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 bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$5,750,000 of the County's bank balance of \$6,029,964 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the Federal Deposit Insurance Corporation.

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Two of the County's financial institutions are in the process of joining OPCS; however, at December 31, 2017, the financial institution still maintained its own collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Investments

Investments are reported at fair value. As of December 31, 2017, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Amortized Cost				
Commercial Paper	<u>\$5,308,318</u>	Less than one year	NA	9.33%
Net Asset Value Per Share				
STAR Ohio	<u>7,000,000</u>	Average 52.1 Days	AAAm	12.31
Fair Value - Level One Inputs				
First American Government Obligation Mutual Fund	<u>199</u>	Less than one year	AAAm	0.00
Fair Value - Level Two Inputs				
Municipal Securities	961,082	Less than three years	AA	1.69
Municipal Securities	958,969	Less than three years	A+	1.69
Federal Farm Credit Bank Notes	2,862,485	Less than one to four years	AA+	5.03
Federal National Mortgage Association Notes	14,861,540	Less than two to five years	AA+	26.13
Federal Home Loan Mortgage Corporation Notes	18,527,013	Less than one to five years	AA+	32.57
Federal Home Loan Bank Bonds	<u>6,402,690</u>	Less than one to five years	AA+	11.26
Total Fair Value - Level Two Inputs	<u>44,573,779</u>			
Total Investments	<u>\$56,882,296</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, 2017. 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.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

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

Component Unit As of December 31, 2017, the carrying amount of the component unit's deposits was \$510,180, of which \$216,150 was uninsured and uncollateralized by federal depository insurance.

Note 8. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2017 for real and public utility property taxes represents collections of 2016 taxes.

2017 real property taxes are levied after October 1, 2017, on the assessed value as of January 1, 2017, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2017 real property taxes are collected in and intended to finance 2018.

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. 2017 public utility property taxes which became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2017, was \$15.20 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2017 property tax receipts were based are as follows:

Real Property	\$2,986,153,270
Public Utility Personal Property	<u>108,024,360</u>
Total Assessed Value	<u><u>\$3,094,177,630</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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2017, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2017 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Tax Abatements

For 2017, The County's property taxes were reduced by \$348,976 under various tax abatement agreements entered into by the following subdivisions:

<u>Overlapping Government</u>	<u>Taxes Abated</u>
<i>Community Reinvestment Areas:</i>	
Village of Middlefield	\$81,905
City of Chardon	267,071

Note 9. Permissive Sales and Use Tax

At the November 1989 general election, a renewal of the one-half percent tax imposed by Commissioners resolution in 1987 on all retail sales made in the County was approved by the voters of the County, with an indefinite time period. Effective February 1, 2004, the sales tax rate was increased by ½ percent. ¼ percent of the increase is permanent to fund the general fund and projects as needed. On September 4, 2008 the Commissioners extended the additional ¼ percent that was due to expire on January 31, 2009 for a continuous period of time to fund operations of the County's radio communications systems. Sales and use tax revenue is credited to the General fund and the 911 Program special revenue fund.

Note 10. Receivables

Receivables at December 31, 2017, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, special assessments and delinquent property taxes are expected to be collected within one year.

Loans expected to be collected in more than one year amount to \$2,121,424 in the revolving loan special revenue fund. At December 31, 2017, there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$513,554 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$39,721.

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
General Fund	
Casino Tax	\$560,679
Property Tax Rollbacks and Exemptions	471,354
Local Government and Revenue Assistance	307,411
Grant	14,437
Miscellaneous	53,294
Total General Fund	<u>1,407,175</u>
Special Revenue Funds	
Developmental Disabilities	789,977
CASA	41,229
Intensive Supervision	31,200
Care and Custody	86,548
Pre-Sentence Investigative Reporting	13,000
Motor Vehicle License	3,002,831
Mental Health	707,177
Children's Services Levy	607,977
Child Support Enforcement	47,625
Transportation Administration	117,040
Aging	192,268
Public Assistance	245,667
Violence Prevention	11,124
Pretrial Release	13,768
Total Special Revenue Funds	<u>5,907,431</u>
Capital Projects Funds	
Road and Bridge	<u>291,263</u>
Total Governmental Activities	<u><u>\$7,605,869</u></u>

Note 11. Related Party Transactions

During 2017, Geauga County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Metzenbaum Sheltered Industries Workshop, a discretely presented component unit of Geauga County. Rehabilitative services provided directly to Workshop clients by the County amounted to \$260,268. Non-waiver and other reimbursements from the County amounted to \$897,000.

The County purchased supplies from Great Lakes Outdoor Supply Company. Commissioner Ralph Spidalieri is the president of the company. In 2017, the County paid \$489 to Great Lakes Outdoor Supply Company.

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

Note 12. Contingent Liabilities

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

Note 13. Joint Ventures

Emergency Management Agency

The Emergency Management Agency (the “Agency”) is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2017, the County contributed \$20,273 to the agency, which represents 6.23 percent of the total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

Geauga/Trumbull Solid Waste District

The Geauga/Trumbull Solid Waste District (the “District”) is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of solid waste and recycling services. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2017. 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 2017, the County

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

contributed \$767,693 to the Center, which represents 28.91 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

Note 14. Public Entity Risk Pools

County Risk Sharing Authority

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

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

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

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

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

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

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

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

Note 15. Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 45 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2017, the County contributed \$31,773, which represents 4.51 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 2017, the Airport received sufficient revenues and no additional funds were needed.

North East Ohio Network (N.E.O.N.)

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Geauga, Ashland, Ashtabula, Cuyahoga, Columbiana, Lorain, Lake, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of the Board of Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. The Council of Governments exercises total control over the operations of N.E.O.N. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2017, 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 2017, the County Commissioners contributed \$125,000, which represents 9.86 percent of total contributions.

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

Northeast Ohio Consortium Council of Governments (NOC COG)

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

Northeast Ohio Community Alternative Program Facility (N.E.O.C.A.P)

N.E.O.C.A.P is a community based corrections facility that provided residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of seven common pleas court judges. The Board consists of two judges each from Trumbull and Lake Counties and one judge each from Ashtabula, Geauga and Portage Counties. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Each participant’s degree of control is limited to its representation on the Board. The Board exercises total control over the operations of N.E.O.C.A.P. including budgeting, appropriating, contracting and designating management. Funding comes from the State.

Note 16. Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2017, consisted of the following:

Transfers To	Transfers From				Totals
	General	Developmental Disabilities	Other Governmental Funds	Water District	
Other Governmental Funds	\$1,708,368	\$300,000	\$2,775,970	\$0	\$4,784,338
Water Resources	77,341	0	0	446,013	523,354
Storm Water	14,873	0	0	0	14,873
Totals	\$1,800,582	\$300,000	\$2,775,970	\$446,013	\$5,322,565

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Interfund Balances

Interfund balances at December 31, 2017, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

	Interfund Receivable		
Interfund Payable	General	Other Governmental Funds	Totals
Other Governmental Funds	\$3,500	\$18,888	\$22,388

Note 17. Capital Assets

Capital asset activity for the year ended December 31, 2017, was as follows:

	Balance 12/31/16	Additions	Reductions	Balance 12/31/17
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$4,431,621	\$0	\$0	\$4,431,621
Infrastructure	131,634,514	849,542	0	132,484,056
<i>Total Nondepreciable Capital Assets</i>	136,066,135	849,542	0	136,915,677
<i>Depreciable Capital Assets</i>				
Building and Improvements	68,599,992	0	0	68,599,992
Machinery and Equipment	11,845,960	681,670	(299,566)	12,228,064
Vehicles	8,072,254	893,169	(753,469)	8,211,954
<i>Total Depreciable Capital Assets</i>	88,518,206	1,574,839	(1,053,035)	89,040,010
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(30,243,587)	(1,779,340)	10,277	(32,012,650)
Machinery and Equipment	(10,667,472)	(673,732)	291,591	(11,049,613)
Vehicles	(6,164,174)	(707,934)	574,046	(6,298,062)
<i>Total Accumulated Depreciation</i>	(47,075,233)	(3,161,006) *	875,914	(49,360,325)
<i>Total Depreciable Capital Assets, Net</i>	41,442,973	(1,586,167)	(177,121)	39,679,685
<i>Governmental Activities Capital Assets, Net</i>	\$177,509,108	(\$736,625)	(\$177,121)	\$176,595,362

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

	Balance 12/31/16	Additions	Reductions	Balance 12/31/17
Business Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
Construction in Progress	1,018,194	1,022,502	(163,549)	1,877,147
<i>Total Nondepreciable Capital Assets</i>	1,974,969	1,022,502	(163,549)	2,833,922
<i>Depreciable Capital Assets</i>				
Building and Improvements	22,559,508	0	0	22,559,508
Machinery and Equipment	3,162,975	344,170	(14,398)	3,492,747
Vehicles	1,668,009	9,137	(60,071)	1,617,075
Water and Wastewater Lines	42,848,984	1,724,045	0	44,573,029
<i>Total Depreciable Capital Assets</i>	70,239,476	2,077,352	(74,469)	72,242,359
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(9,346,611)	(436,060)	0	(9,782,671)
Machinery and Equipment	(2,192,810)	(250,695)	14,398	(2,429,107)
Vehicles	(1,361,206)	(138,577)	60,071	(1,439,712)
Water and Wastewater Lines	(18,417,773)	(1,235,429)	0	(19,653,202)
<i>Total Accumulated Depreciation</i>	(31,318,400)	(2,060,761)	74,469	(33,304,692)
<i>Total Depreciable Capital Assets, Net</i>	38,921,076	16,591	0	38,937,667
<i>Business Type Activities Capital Assets, Net</i>	\$40,896,045	\$1,039,093	(\$163,549)	\$41,771,589

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$983,593
Judicial	38,600
Public Safety	609,023
Public Works	626,894
Health	107,899
Human Services	794,997
Total	\$3,161,006

Note 18. Defined Benefit Pension Plans

Net Pension Liability

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

	State and Local	Public Safety	Law Enforcement
2017 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
 2017 Actual Contribution Rates			
Employer:			
Pension	13.0 %	17.1 %	17.1 %
Post-employment Health Care Benefits	1.0	1.0	1.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** 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.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,232,686 for 2017. Of this amount, \$197,165 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit was increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent was paid on the fifth anniversary of the retirement benefit. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2017, the employer rate was 14 percent and the member rate was 14 percent of covered payroll. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$11,578 for 2017. Of this amount \$286 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2016, and the net pension liability for STRS was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Date	0.25761296%	0.00133914%	
Prior Measurement Date	<u>0.25196776%</u>	<u>0.00343868%</u>	
Change in Proportionate Share	<u>-(0.00564520%)</u>	<u>(0.00209954%)</u>	
Proportionate Share of the Net Pension Liability	\$58,499,521	\$318,116	\$58,817,637
Pension Expense	\$12,609,914	(\$331,943)	\$12,277,971

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$79,291	\$12,284	\$91,575
Changes of assumptions	9,278,740	69,575	9,348,315
Net difference between projected and actual earnings on pension plan investments	8,711,929	0	8,711,929
Changes in proportion and differences between County contributions and proportionate share of contributions	479,422	0	479,422
County contributions subsequent to the measurement date	<u>4,232,686</u>	<u>5,489</u>	<u>4,238,175</u>
Total Deferred Outflows of Resources	<u>\$22,782,068</u>	<u>\$87,348</u>	<u>\$22,869,416</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$348,159	\$2,564	\$350,723
Net difference between projected and actual earnings on pension plan investments	0	10,498	10,498
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>42,507</u>	<u>709,990</u>	<u>752,497</u>
Total Deferred Inflows of Resources	<u>\$390,666</u>	<u>\$723,052</u>	<u>\$1,113,718</u>

\$4,238,175 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

	OPERS	STRS	Total
Year Ending December 31:			
2018	\$7,503,372	(\$194,795)	\$7,308,577
2019	7,794,128	(180,515)	7,613,613
2020	3,116,585	(148,201)	2,968,384
2021	(255,369)	(117,682)	(373,051)
Total	\$18,158,716	(\$641,193)	\$17,517,523

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the OPERS' actuarial consultants conducted an experience study for the period 2011 through 2015, 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 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared with December 31, 2015, are presented below.

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including 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
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 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, 2017

For 2016, mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

For 2015, mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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 is 8.3 percent for 2016.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other investments	18.00	4.92
Total	100.00 %	5.66 %

Discount Rate The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the 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 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 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 7.5 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 (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$89,371,088	\$58,499,521	\$32,773,521

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2017, actuarial valuation, compared with July 1, 2016 are presented below:

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

For the July 1, 2017, actuarial valuation, 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 the July 1, 2016 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.

Actuarial assumptions used in the July 1 2017, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016. Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

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

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. 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, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$456,008	\$318,116	\$201,962

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

Note 19. Post-Employment Benefits

Ohio Public Employees Retirement System

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

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, 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. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. 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 2017 was 4.0 percent.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2017, 2016, and 2015 was \$623,266, \$640,256, and \$624,991, respectively. For 2017, 95.25 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing multiple-employer defined benefit Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2019. The Plan is included in the report of STRS Ohio which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2017, 2016 and 2015, STRS did not allocate any employer contributions to post-employment health care.

Note 20. Other Employee Benefits

Compensated Absences

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

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

Sick and vacation balances do not accumulate for the Workshop employees.

Health Care Benefits

Some County departments provide life and accidental death insurance to their employees through various life insurance companies. The County provides employee medical, and vision benefits through Anthem, and dental benefits through Delta Dental to all employees. Employees may waive coverage if they wish to.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Note 21. Long-Term Debt

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

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Governmental Activities				
<i>General Obligation Bonds:</i>				
Human Services Building Improvements	2009	4.52 %	\$650,000	2019
<i>Special Assessment Bonds:</i>				
Sanitary Sewer - Aquilla	1984	5.00	\$292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
Business-Type Activities				
<i>OWDA Loans:</i>				
Chagrin Heights	1996	4.16	\$536,514	2017
Bellwood Sewer	1998	3.50	1,011,762	2020
Valley View	1998	3.50	3,574,826	2021
Auburn Corners	1999	3.50	2,077,654	2022
County Water Tower	1999	3.52	304,146	2020
Water Treatment Plant	2000	4.16	742,174	2021
McFarland Treatment Plant	2004	1.67	2,731,591	2026
Waterline Installation	2006	5.09	560,000	2026
Hunting Valley	2007	3.62	577,103	2027
Infirmery 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
<i>Revenue Bonds:</i>				
Sanitary Sewer Improvement	2014	2.50	958,000	2054
Sanitary Sewer Refunding	2014	2.50	859,000	2054
Sanitary Sewer	2009	4.38	3,400,000	2049
Burton Lakes	1985	5.00	232,000	2021
<i>OPWC Loans:</i>				
Valley View	2000	0.00	525,000	2019
McFarland Creek	2011	0.00	569,380	2031
Opalocka Waste Water Treatment Plant	2012	0.00	208,020	2032

(continued)

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Changes in the County's long-term obligations during the year ended December 31, 2017, consist of the following:

	Outstanding 12/31/16	Additions	Reductions	Outstanding 12/31/17	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Human Services Building Improvements	\$195,000	\$0	\$65,000	\$130,000	\$65,000
Special Assessment Bonds:					
Sanitary Sewer - Aquilla	53,900	0	7,700	46,200	7,700
Sanitary Sewer - Aquilla	1,078	0	154	924	154
Sanitary Sewer - Chagrin Falls Park	363,971	0	12,639	351,332	13,302
<i>Total Special Assessment Bonds</i>	418,949	0	20,493	398,456	21,156
Other Long-Term Obligations:					
Local Government Innovation Loan	296,203	0	45,000	251,203	45,000
Capital Lease	48,808	0	10,160	38,648	9,960
Compensated Absences	3,158,630	768,879	737,234	3,190,275	946,478
<i>Total Other Long-Term Obligations</i>	3,503,641	768,879	792,394	3,480,126	1,001,438
Net Pension Liability:					
OPERS	41,164,220	14,011,465	0	55,175,685	0
STRS	1,151,030	0	832,914	318,116	0
<i>Total Net Pension Liability</i>	42,315,250	14,011,465	832,914	55,493,801	0
<i>Total Governmental Activities</i>	\$46,432,840	\$14,780,344	\$1,710,801	\$59,502,383	\$1,087,594
Business Type Activities:					
OWDA Loans:					
Chagrin Heights	\$22,656	\$0	\$22,656	\$0	\$0
Bellwood Sewer	211,143	0	67,954	143,189	70,353
Valley View	1,039,643	0	246,544	793,099	255,248
Auburn Corners	753,167	0	140,366	612,801	145,321
County Water Tower	72,142	0	19,721	52,421	20,421
Water Treatment Plant	211,386	0	49,629	161,757	51,715
McFarland Treatment Plant	4,183,586	0	434,526	3,749,060	441,812
Waterline Installation	217,349	0	18,306	199,043	19,249
Hunting Valley	351,920	0	28,100	323,820	29,126
Infirmiry Creek Waste Water Treatment Plant	972,166	0	52,862	919,304	54,085
Troy Oaks Waste Water Treatment Plant	635,297	45,896	14,073	667,120	0
Russell Park Waste Water Treatment Plant	315,535	1,227,966	33,850	1,509,651	0
Bainbridge Trunk Main Relocation	0	1,391	0	1,391	0
<i>Total OWDA Loans</i>	\$8,985,990	\$1,275,253	\$1,128,587	\$9,132,656	\$1,087,330

(continued)

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

	Outstanding 12/31/16	Additions	Reductions	Outstanding 12/31/17	Amounts Due in One Year
Business Type Activities: (continued)					
Revenue Bonds:					
Sanitary Sewer Improvement	\$930,000	\$0	\$15,000	\$915,000	\$15,300
Sanitary Sewer Refunding	833,900	0	13,400	820,500	13,700
Sanitary Sewer Burton Lakes	1,810,000	0	25,000	1,785,000	25,000
	59,000	0	10,000	49,000	12,000
<i>Total Revenue Bonds</i>	<u>3,632,900</u>	<u>0</u>	<u>63,400</u>	<u>3,569,500</u>	<u>66,000</u>
OPWC Loans:					
Valley View	78,751	0	26,249	52,502	26,250
McFarland Creek	398,566	0	28,469	370,097	28,469
Opalocka Waste Water Treatment Plant	240,000	0	15,000	225,000	15,000
<i>Total OPWC Loans</i>	<u>717,317</u>	<u>0</u>	<u>69,718</u>	<u>647,599</u>	<u>69,719</u>
Other Long-Term Obligations:					
Compensated Absences	159,686	66,536	60,359	165,863	52,807
Net Pension Liability:					
OPERS	2,479,772	844,064	0	3,323,836	0
<i>Total Business-Type Activities</i>	<u>\$15,975,665</u>	<u>\$2,185,853</u>	<u>\$1,322,064</u>	<u>\$16,839,454</u>	<u>\$1,275,856</u>

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

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

Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid. These funds include general fund, aging, care and custody, CASA, children's services levy, child support enforcement, law library resources, community development programs, motor vehicle license, county home, court technology, juvenile court special projects, prosecutor delinquent tax collector, treasurer delinquent tax collector, dog and kennel, 911 programs, 800 system communication, public assistance, mental health, developmental disabilities, real estate assessment, transportation and violence prevention special revenue funds and water resources and water district enterprise funds. Capital Leases will be paid from the general fund and the motor vehicle license special revenue fund. There is no repayment schedule for the net pension liability. However, employer pension contributions are made from the following funds: general fund, aging, care and custody, CASA, intensive supervision, children's services levy, child support enforcement, law library resources, community development programs, motor vehicle license, county home, court technology, juvenile court special projects, probate court special projects, prosecutor delinquent tax collector, treasurer delinquent tax collector, dog and kennel, 911 programs, pre-sentence investigation, 800 system communication, public assistance, mental health, developmental disabilities, real estate assessment, transportation, pretrial release, common pleas mediation, concealed handgun, DARE grant, and violence prevention special revenue funds and water resources enterprise fund. For additional information related to the net pension liability see Note 18.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2017, are as follows:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		Local Government Innovation Loan
	Principal	Interest	Principal	Interest	Principal
2018	\$65,000	\$5,876	\$21,156	\$20,832	\$45,000
2019	65,000	2,938	21,855	19,736	45,000
2020	0	0	22,590	18,603	45,000
2021	0	0	23,363	17,432	45,000
2022	0	0	24,178	16,219	71,203
2023 - 2027	0	0	103,264	63,725	0
2028 - 2032	0	0	123,227	35,511	0
2033 - 2034	0	0	58,823	4,672	0
Total	\$130,000	\$8,814	\$398,456	\$196,730	\$251,203

Business-Type Activities

	OWDA Loans		Revenue Bonds		OPWC Loan
	Principal	Interest	Principal	Interest	
2018	\$1,087,330	\$151,702	\$66,000	\$123,931	\$69,719
2019	1,117,572	122,762	71,800	121,513	69,721
2020	1,062,311	95,559	72,500	118,855	43,469
2021	738,422	72,264	74,300	116,180	43,469
2022	588,625	57,406	62,000	113,435	43,469
2023 - 2027	2,041,692	121,224	352,700	532,880	217,345
2028 - 2032	318,542	18,596	420,400	467,303	160,407
2033 - 2037	0	0	496,200	388,031	0
2038 - 2042	0	0	595,400	292,899	0
2043 - 2047	0	0	703,100	178,626	0
2048 - 2052	0	0	515,400	54,801	0
2053 - 2054	0	0	139,700	5,260	0
Total	\$6,954,494	\$639,513	\$3,569,500	\$2,513,714	\$647,599

The County has entered into a contractual agreement for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of the agreement, OWDA will reimburse, advance or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the Troy Oaks Waste Water Treatment plant loan is \$667,120.

The County has entered into a contractual agreement for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of the agreement, OWDA will reimburse, advance or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the Russell Park Waste Water Treatment plant loan is \$1,509,651.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

The County has entered into a contractual agreement for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of the agreement, OWDA will reimburse, advance or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the Bainbridge Trunk Main Relocation loan is \$1,391.

The County has pledged future water resources revenues to repay Revenue Bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2054. Annual principal and interest payments on the water resources debt are expected to require 100 percent of net revenues and 100 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$14,324,820. Principal and interest paid for the current year were \$1,611,950, total net revenues were \$2,174,735 and total revenues were \$6,742,808.

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, 2017, are an overall debt margin of \$73,212,541; and an unvoted debt margin of \$28,299,876.

The County has issued four issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$107,420,000 at December 31, 2017, for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely for the County's debt presentation. There has not been any condition of default under the bonds or the related financing documents.

Note 22. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2017, follows:

	Balance 12/31/16	Issued	Retired	Balance 12/31/17
Governmental Activities				
<i>Capital Projects Funds:</i>				
Communication System 1%	\$2,000,000	\$0	\$2,000,000	\$0

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

Note 23. Capital Leases

The County has entered into five interest free leases for copiers. These lease obligations meet the criteria of a capital lease and has been recorded on the government-wide statements. The original amounts capitalized for the capital leases and the book value as of December 31, 2017, was \$38,415.

The following is a schedule of the future minimum lease payments required under the capital lease and present value of the minimum lease payments as of December 31, 2017:

	Governmental Activities
2018	\$9,960
2019	9,385
2020	8,580
2021	8,580
2022	2,143
Total Minimum Lease Payments	38,648
Less Amount Representing Interest	0
Present Value of Lease Payments	<u>\$38,648</u>

Note 24. Risk Management

Primary Government

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 25. Related Organizations

Geauga County Public Library

The County appoints 4 of the 7 members of the governing board of the Library in accordance with Ohio Revised Code 3375.22, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2017.

Geauga County Park District

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District did not receive any funding from the County during 2017.

Note 26. Significant Commitments

Contractual Commitments

As of December 31, 2017, the County had the following contractual construction commitments outstanding:

<u>Project</u>	<u>Project Amount</u>	<u>Amount Paid to Date</u>	<u>Remaining on Project</u>
Russell Park WWTP	\$1,588,619	\$1,525,074	\$63,545
Troy Oaks WWTP	695,213	660,383	34,830
	<u>\$2,283,832</u>	<u>\$2,185,457</u>	<u>\$98,375</u>

Remaining commitment amounts were encumbered at year end.

Encumbrances

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

Governmental Funds:		Proprietary Funds:	
General	\$744,957	Water Resources	\$424,179
Developmental Disabilities	570,880	Water District	17,136
Other Governmental Funds	<u>2,007,768</u>	Total Proprietary Funds	<u>\$441,315</u>
Total Governmental Funds	<u>\$3,323,605</u>		

Required Supplementary Information

Geauga County, Ohio

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

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.25761296%	0.25196776%	0.25295952%	0.25295952%
County's Proportionate Share of the Net Pension Liability	\$58,499,521	\$43,643,992	\$30,509,746	\$29,820,632
County's Covered Payroll	\$31,825,157	\$31,249,550	\$29,859,225	\$25,741,904
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	183.82%	139.66%	102.18%	115.84%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

(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.

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 Five Fiscal Years (1)*

	2017	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00133914%	0.00343868%	0.00423359%	0.00494339%	0.00494339%
County's Proportionate Share of the Net Pension Liability	\$318,116	\$1,151,030	\$1,170,040	\$1,202,403	\$1,432,295
County's Covered Payroll	\$82,700	\$230,164	\$454,886	\$449,123	\$513,508
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	384.66%	500.09%	257.22%	267.72%	278.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	66.80%	72.10%	74.70%	69.30%

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

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

Geauga County, Ohio

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$4,232,686	\$4,006,703	\$3,749,946	\$3,583,107	\$3,346,447
Contributions in Relation to the Contractually Required Contribution	<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>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$31,163,282	\$31,825,157	\$31,249,550	\$29,859,225	\$25,741,904
Contributions as a Percentage of Covered Payroll	13.58%	12.59%	12.00%	12.00%	13.00%

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

Geauga County, Ohio

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$11,578	\$32,223	\$63,684	\$60,670
Contributions in Relation to the Contractually Required Contribution	<u>(11,578)</u>	<u>(32,223)</u>	<u>(63,684)</u>	<u>(60,670)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$230,164	\$230,164	\$454,886	\$449,123
Contributions as a Percentage of Covered Payroll	5.03%	14.00%	14.00%	13.51%

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$66,756	\$76,087	\$126,865	\$105,805	\$160,469	\$151,106
<u>(66,756)</u>	<u>(76,087)</u>	<u>(126,865)</u>	<u>(105,805)</u>	<u>(160,469)</u>	<u>(151,106)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$513,508	\$585,285	\$975,885	\$813,885	\$1,234,377	\$1,162,354
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Geauga County, Ohio

**Notes to the Required Supplementary Information
For the year ended December 31, 2017**

Changes in Assumptions - OPERS

Amounts reported for 2017 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 2016 and prior are presented below:

	December 31, 2017	December 31, 2016 and Prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including 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
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

Geauga County, Ohio

**Notes to the Required Supplementary Information
For the year ended December 31, 2017**

Changes in Assumptions - STRS

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

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

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

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

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2017*

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 2017 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>Lane Miles</u>
Failed	0		
Imminent Failure	1		
Critical	2		
Serious	3		
Poor	4	4	
Fair	5	10	25.7
Satisfactory	6	25	38.9
Good	7	41	59.3
Very Good	8	96	48.6
Excellent	9	11	63.2
Total		<u>187</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, 2017*

The following summarizes the overall ratings as of December 31, 2017, 2016 and 2015:

Condition Assessment	2017		2016		2015	
	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	183	98%	183	98%	186	98%
Less than Fair	4	2%	4	2%	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
2017	\$12,020,998	\$10,532,049	\$1,488,949
2016	11,176,010	10,320,405	855,605
2015	10,888,590	9,064,807	1,823,783
2014	10,480,464	8,674,683	1,805,781
2013	10,896,840	9,904,933	991,907
2012	11,446,068	9,438,797	2,007,271

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

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

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

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

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

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

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

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

DARE Grant

Indigent Guardianship

Drug Law Enforcement

Commissary

Sheriff K-9 Unit

Law Enforcement Block Grant

Concealed Handgun

Violence Prevention

Education and Enforcement

Juvenile Indigent Drivers

Chardon Tower

Pretrial Release

Law Enforcement Assistance

Criminal Investigation

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

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

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

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

Nonmajor Debt Service Fund

Debt Service – To account for and report the accumulation of resources that are restricted for the payment of general long-term debt principal, interest and related costs.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds. Following is a description of the County's nonmajor capital projects funds:

Construction – To account for and report note proceeds, grants, and transfers used to purchase or construct County buildings.

Computerization – To account for and report the fee monies received by the courts which are expended for computer equipment and updates to equipment used by the County court system.

Road and Bridge – To account for and report a voted tax levy that is expended for repair and reconstruction of County roads.

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

Water Construction – To account for and report the construction of water enterprise system assets being financed by special assessment debt.

HUD Housing/Community Development Block Grant (CDBG) – To account for and report a federal grant that is expended on major construction projects and to account for recapture of HUD Funds through CDBG and HUD HOUSING HOME programs.

Transportation Capital Grant – To account for and report the transportation grant monies which are expended for equipment and buildings used by the County transportation system.

Courthouse Donations – To account for and report monies donated for upkeep and improvement of the Courthouse.

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,545,541	\$1,057,600	\$4,092,951	\$21,696,092
Cash and Cash Equivalents:				
In Segregated Accounts	1,165	0	0	1,165
Materials and Supplies Inventory	88,098	0	0	88,098
Accounts Receivable	85,398	0	9,060	94,458
Interfund Receivable	18,888	0	0	18,888
Intergovernmental Receivable	5,117,454	0	291,263	5,408,717
Property Taxes Receivable	9,745,454	0	3,049,431	12,794,885
Special Assessments Receivable	0	674,096	0	674,096
Loans Receivable	2,511,953	0	0	2,511,953
<i>Total Assets</i>	\$34,113,951	\$1,731,696	\$7,442,705	\$43,288,352
Liabilities				
Accounts Payable	\$146,479	\$0	\$172,679	\$319,158
Accrued Wages	458,581	0	0	458,581
Contracts Payable	593,119	0	50,925	644,044
Intergovernmental Payable	282,526	0	0	282,526
Matured Compensated Absences Payable	891	0	0	891
Interfund Payable	22,388	0	0	22,388
<i>Total Liabilities</i>	1,503,984	0	223,604	1,727,588
Deferred Inflows of Resources				
Property Taxes	9,299,815	0	2,909,987	12,209,802
Unavailable Revenue	4,763,750	674,096	430,707	5,868,553
<i>Total Deferred Inflows of Resources</i>	14,063,565	674,096	3,340,694	18,078,355
Fund Balances				
Nonspendable	88,098	0	0	88,098
Restricted	18,010,155	1,057,600	1,495,964	20,563,719
Committed	448,677	0	2,382,443	2,831,120
Unassigned (Deficit)	(528)	0	0	(528)
<i>Total Fund Balances</i>	18,546,402	1,057,600	3,878,407	23,482,409
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$34,113,951	\$1,731,696	\$7,442,705	\$43,288,352

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$9,477,960	\$0	\$2,987,534	\$12,465,494
Sales Tax	676,000	0	0	676,000
Permissive Motor Vehicle License Tax	287,554	0	0	287,554
Charges for Services	3,370,442	0	60,301	3,430,743
Licenses and Permits	335,853	0	0	335,853
Fines and Forfeitures	188,393	0	101,118	289,511
Intergovernmental	15,707,846	0	1,384,760	17,092,606
Special Assessments	0	160,897	0	160,897
Interest	19,661	0	9,211	28,872
Rentals	108,275	0	0	108,275
Contributions and Donations	240,425	0	0	240,425
Other	1,317,926	0	49,272	1,367,198
<i>Total Revenues</i>	<u>31,730,335</u>	<u>160,897</u>	<u>4,592,196</u>	<u>36,483,428</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,131,120	0	0	3,131,120
Judicial	1,068,102	0	0	1,068,102
Public Safety	2,158,957	0	0	2,158,957
Public Works	6,986,012	0	0	6,986,012
Health	5,817,431	0	0	5,817,431
Human Services	15,004,241	0	0	15,004,241
Capital Outlay	0	0	4,342,074	4,342,074
Debt Service:				
Principal Retirement	8,580	130,493	0	139,073
Interest and Fiscal Charges	0	30,251	12,223	42,474
<i>Total Expenditures</i>	<u>34,174,443</u>	<u>160,744</u>	<u>4,354,297</u>	<u>38,689,484</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,444,108)</u>	<u>153</u>	<u>237,899</u>	<u>(2,206,056)</u>
Other Financing Sources (Uses)				
Transfers In	2,331,823	118,814	2,333,701	4,784,338
Transfers Out	(55,914)	(2,020,056)	(700,000)	(2,775,970)
<i>Total Other Financing Sources (Uses)</i>	<u>2,275,909</u>	<u>(1,901,242)</u>	<u>1,633,701</u>	<u>2,008,368</u>
<i>Net Change in Fund Balances</i>	(168,199)	(1,901,089)	1,871,600	(197,688)
<i>Fund Balances Beginning of Year</i>	<u>18,714,601</u>	<u>2,958,689</u>	<u>2,006,807</u>	<u>23,680,097</u>
<i>Fund Balances End of Year</i>	<u>\$18,546,402</u>	<u>\$1,057,600</u>	<u>\$3,878,407</u>	<u>\$23,482,409</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017*

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,073,578	\$24,807	\$462,253	\$361,084
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	3,074	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$1,076,652</u>	<u>\$24,807</u>	<u>\$462,253</u>	<u>\$361,084</u>
Liabilities				
Accounts Payable	\$4,850	\$0	\$0	\$627
Accrued Wages	30,470	0	4,754	4,512
Contracts Payable	65,527	0	0	2,865
Intergovernmental Payable	13,628	0	827	1,914
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>114,475</u>	<u>0</u>	<u>5,581</u>	<u>9,918</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	3,074	0	0	0
Restricted	959,103	24,807	456,672	351,166
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>962,177</u>	<u>24,807</u>	<u>456,672</u>	<u>351,166</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,076,652</u>	<u>\$24,807</u>	<u>\$462,253</u>	<u>\$361,084</u>

<u>Community Development Administration</u>	<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>
\$930,567	\$81,778	\$648	\$23,328	\$10,302	\$142,382
0	0	0	0	0	0
615	0	0	217	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	41,229	31,200	86,548
0	0	0	0	0	0
<u>2,511,953</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$3,443,135</u>	<u>\$81,778</u>	<u>\$648</u>	<u>\$64,774</u>	<u>\$41,502</u>	<u>\$228,930</u>
\$1,014	\$0	\$0	\$507	\$0	\$2,309
6,310	0	0	6,803	847	4,313
0	0	0	0	0	1,683
2,754	0	0	2,869	385	1,706
0	0	0	0	0	0
0	0	0	0	0	0
<u>10,078</u>	<u>0</u>	<u>0</u>	<u>10,179</u>	<u>1,232</u>	<u>10,011</u>
0	0	0	0	0	0
0	0	0	14,912	15,600	85,518
0	0	0	14,912	15,600	85,518
615	0	0	217	0	0
3,432,442	81,778	0	39,466	24,670	133,401
0	0	648	0	0	0
0	0	0	0	0	0
<u>3,433,057</u>	<u>81,778</u>	<u>648</u>	<u>39,683</u>	<u>24,670</u>	<u>133,401</u>
<u>\$3,443,135</u>	<u>\$81,778</u>	<u>\$648</u>	<u>\$64,774</u>	<u>\$41,502</u>	<u>\$228,930</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017*

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,731	\$9,291	\$2,966	\$66,759
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	3,025	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$16,756</u>	<u>\$9,291</u>	<u>\$2,966</u>	<u>\$66,759</u>
Liabilities				
Accounts Payable	\$5,747	\$0	\$0	\$56
Accrued Wages	5,873	0	180	438
Contracts Payable	172	0	0	0
Intergovernmental Payable	2,469	0	25	115
Matured Compensated Absences Payable	0	0	230	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>14,261</u>	<u>0</u>	<u>435</u>	<u>609</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	3,023	0	0	0
Restricted	0	9,291	2,531	66,150
Committed	0	0	0	0
Unassigned (Deficit)	(528)	0	0	0
<i>Total Fund Balances</i>	<u>2,495</u>	<u>9,291</u>	<u>2,531</u>	<u>66,150</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$16,756</u>	<u>\$9,291</u>	<u>\$2,966</u>	<u>\$66,759</u>

Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting
\$944	\$250	\$74,523	\$35,985	\$120,649	\$4,411
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	1,080	0	0
0	0	0	0	0	0
0	0	0	0	0	13,000
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$944</u>	<u>\$250</u>	<u>\$74,523</u>	<u>\$37,065</u>	<u>\$120,649</u>	<u>\$17,411</u>
\$0	\$0	\$0	\$0	\$1,441	\$0
0	0	0	0	17,217	859
0	0	0	0	344	0
0	0	45	2	8,024	361
0	0	0	0	0	0
0	0	0	0	0	3,500
<u>0</u>	<u>0</u>	<u>45</u>	<u>2</u>	<u>27,026</u>	<u>4,720</u>
0	0	0	0	0	0
0	0	0	0	0	6,500
0	0	0	0	0	6,500
0	0	0	0	0	0
944	250	74,478	37,063	93,623	6,191
0	0	0	0	0	0
0	0	0	0	0	0
<u>944</u>	<u>250</u>	<u>74,478</u>	<u>37,063</u>	<u>93,623</u>	<u>6,191</u>
<u>\$944</u>	<u>\$250</u>	<u>\$74,523</u>	<u>\$37,065</u>	<u>\$120,649</u>	<u>\$17,411</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017*

	800 System Communication	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
Assets				
Equity in Pooled Cash and Cash Equivalents	\$150,891	\$910,407	\$9,219	\$229,900
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	1,064	0	13,275
Accounts Receivable	6,911	1,400	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	3,002,831	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$157,802</u>	<u>\$3,915,702</u>	<u>\$9,219</u>	<u>\$243,175</u>
Liabilities				
Accounts Payable	\$5,764	\$31,642	\$0	\$907
Accrued Wages	1,923	121,029	0	6,849
Contracts Payable	15,299	78,339	0	107
Intergovernmental Payable	5,392	51,743	0	3,090
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>28,378</u>	<u>282,753</u>	<u>0</u>	<u>10,953</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	2,782,938	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>2,782,938</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	1,065	0	13,275
Restricted	0	848,946	9,219	218,947
Committed	129,424	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>129,424</u>	<u>850,011</u>	<u>9,219</u>	<u>232,222</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$157,802</u>	<u>\$3,915,702</u>	<u>\$9,219</u>	<u>\$243,175</u>

<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$1,746	\$3,034,455	\$2,763,867	\$802,467	\$69,037	\$2,482,984
0	0	0	0	0	0
0	7,557	0	0	38,625	13,740
0	2,057	783	24,862	2,502	3,606
0	0	0	0	17,990	898
0	707,177	607,977	47,625	117,040	192,268
0	3,370,788	3,565,675	0	0	2,808,991
0	0	0	0	0	0
<u>\$1,746</u>	<u>\$7,122,034</u>	<u>\$6,938,302</u>	<u>\$874,954</u>	<u>\$245,194</u>	<u>\$5,502,487</u>
\$0	\$3,621	\$18,961	\$99	\$7,706	\$29,460
0	12,817	1,149	16,524	29,382	50,758
0	138,004	136,163	0	6,885	69,308
0	5,556	10,507	7,364	13,058	41,306
0	0	0	0	0	0
0	0	0	0	0	17,990
0	159,998	166,780	23,987	57,031	208,822
0	3,216,649	3,402,624	0	0	2,680,542
0	611,573	667,080	8,025	1,000	318,372
0	3,828,222	4,069,704	8,025	1,000	2,998,914
0	7,557	0	0	38,625	13,741
1,746	3,126,257	2,701,818	842,942	148,538	2,281,010
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,746</u>	<u>3,133,814</u>	<u>2,701,818</u>	<u>842,942</u>	<u>187,163</u>	<u>2,294,751</u>
<u>\$1,746</u>	<u>\$7,122,034</u>	<u>\$6,938,302</u>	<u>\$874,954</u>	<u>\$245,194</u>	<u>\$5,502,487</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017*

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$75,306	\$898,917	\$14,966	\$698,065
Cash and Cash Equivalents In Segregated Accounts	0	1,165	0	0
Materials and Supplies Inventory	5,031	1,875	0	0
Accounts Receivable	5,877	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	245,667	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$86,214</u>	<u>\$1,147,624</u>	<u>\$14,966</u>	<u>\$698,065</u>
Liabilities				
Accounts Payable	\$1,152	\$21,371	\$0	\$0
Accrued Wages	16,250	112,679	0	0
Contracts Payable	1,790	59,577	0	0
Intergovernmental Payable	7,060	95,186	0	0
Matured Compensated Absences Payable	0	661	0	0
Interfund Payable	0	898	0	0
<i>Total Liabilities</i>	<u>26,252</u>	<u>290,372</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	245,322	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>245,322</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	5,031	1,875	0	0
Restricted	0	610,055	14,966	698,065
Committed	54,931	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances</i>	<u>59,962</u>	<u>611,930</u>	<u>14,966</u>	<u>698,065</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$86,214</u>	<u>\$1,147,624</u>	<u>\$14,966</u>	<u>\$698,065</u>

Law Library Resources	Board of Elections - Recount	Wetland Mitigation Bank	SMART Ohio Grant	Targeted Community Alternatives to Prison Grant	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$27,972	\$115	\$67,663	\$84,401	\$21,301	\$761,626	\$16,545,541
0	0	0	0	0	0	1,165
0	0	0	0	0	0	88,098
0	0	0	0	0	36,320	85,398
0	0	0	0	0	0	18,888
0	0	0	0	0	24,892	5,117,454
0	0	0	0	0	0	9,745,454
0	0	0	0	0	0	2,511,953
<u>\$27,972</u>	<u>\$115</u>	<u>\$67,663</u>	<u>\$84,401</u>	<u>\$21,301</u>	<u>\$822,838</u>	<u>\$34,113,951</u>
\$0	\$0	\$0	\$404	\$0	\$8,841	\$146,479
1,286	0	0	0	0	5,359	458,581
3,945	0	0	860	0	12,251	593,119
561	0	0	0	0	6,579	282,526
0	0	0	0	0	0	891
0	0	0	0	0	0	22,388
<u>5,792</u>	<u>0</u>	<u>0</u>	<u>1,264</u>	<u>0</u>	<u>33,030</u>	<u>1,503,984</u>
0	0	0	0	0	0	9,299,815
0	0	0	0	0	6,910	4,763,750
0	0	0	0	0	6,910	14,063,565
0	0	0	0	0	0	88,098
22,180	115	67,663	83,137	21,301	519,224	18,010,155
0	0	0	0	0	263,674	448,677
0	0	0	0	0	0	(528)
<u>22,180</u>	<u>115</u>	<u>67,663</u>	<u>83,137</u>	<u>21,301</u>	<u>782,898</u>	<u>18,546,402</u>
<u>\$27,972</u>	<u>\$115</u>	<u>\$67,663</u>	<u>\$84,401</u>	<u>\$21,301</u>	<u>\$822,838</u>	<u>\$34,113,951</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017*

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,894,525	0	146,177	146,177
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	3,442	0	0	10,014
<i>Total Revenues</i>	<u>1,897,967</u>	<u>0</u>	<u>146,177</u>	<u>156,191</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,191,004	0	124,494	213,991
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>2,191,004</u>	<u>0</u>	<u>124,494</u>	<u>213,991</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(293,037)</u>	<u>0</u>	<u>21,683</u>	<u>(57,800)</u>
Other Financing Sources (Uses)				
Transfers In	52,530	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>52,530</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(240,507)	0	21,683	(57,800)
<i>Fund Balances Beginning of Year</i>	<u>1,202,684</u>	<u>24,807</u>	<u>434,989</u>	<u>408,966</u>
<i>Fund Balances End of Year</i>	<u>\$962,177</u>	<u>\$24,807</u>	<u>\$456,672</u>	<u>\$351,166</u>

<u>Community Development Administration</u>	<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
700	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
26,400	0	0	272,314	78,003	139,593
7,692	837	0	0	0	0
0	0	0	0	0	0
0	0	0	350	0	0
181,641	0	0	3,111	0	5,164
<u>216,433</u>	<u>837</u>	<u>0</u>	<u>275,775</u>	<u>78,003</u>	<u>144,757</u>
464,907	0	0	0	0	0
0	0	0	276,865	59,896	212,013
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>464,907</u>	<u>0</u>	<u>0</u>	<u>276,865</u>	<u>59,896</u>	<u>212,013</u>
<u>(248,474)</u>	<u>837</u>	<u>0</u>	<u>(1,090)</u>	<u>18,107</u>	<u>(67,256)</u>
94,537	0	0	0	0	0
0	0	0	0	0	0
<u>94,537</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(153,937)</u>	<u>837</u>	<u>0</u>	<u>(1,090)</u>	<u>18,107</u>	<u>(67,256)</u>
<u>3,586,994</u>	<u>80,941</u>	<u>648</u>	<u>40,773</u>	<u>6,563</u>	<u>200,657</u>
<u>\$3,433,057</u>	<u>\$81,778</u>	<u>\$648</u>	<u>\$39,683</u>	<u>\$24,670</u>	<u>\$133,401</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, 2017*

	<u>Court Technology</u>	<u>Juvenile Recovery</u>	<u>Juvenile Court Special Projects</u>	<u>Probate Court Special Projects</u>
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	16,357	43,046
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	4,144	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	624	1,877	1,010
<i>Total Revenues</i>	<u>0</u>	<u>4,768</u>	<u>18,234</u>	<u>44,056</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	376,845	7,000	27,065	44,863
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>376,845</u>	<u>7,000</u>	<u>27,065</u>	<u>44,863</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(376,845)</u>	<u>(2,232)</u>	<u>(8,831)</u>	<u>(807)</u>
Other Financing Sources (Uses)				
Transfers In	369,485	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>369,485</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(7,360)	(2,232)	(8,831)	(807)
<i>Fund Balances Beginning of Year</i>	<u>9,855</u>	<u>11,523</u>	<u>11,362</u>	<u>66,957</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,495</u></u>	<u><u>\$9,291</u></u>	<u><u>\$2,531</u></u>	<u><u>\$66,150</u></u>

Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	676,000	0
0	0	0	0	0	0
0	0	87,676	16,221	0	0
0	0	0	0	0	0
0	50	0	0	0	0
0	0	0	0	0	32,500
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	2,324	177,273	0
0	50	87,676	18,545	853,273	32,500
0	0	0	0	0	0
0	0	28,486	0	0	0
0	0	0	6,268	872,775	25,742
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	28,486	6,268	872,775	25,742
0	50	59,190	12,277	(19,502)	6,758
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	50	59,190	12,277	(19,502)	6,758
944	200	15,288	24,786	113,125	(567)
\$944	\$250	\$74,478	\$37,063	\$93,623	\$6,191

(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, 2017*

	800 System Communication	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	287,554	0	0
Charges for Services	0	13,240	0	16,485
Licenses and Permits	0	0	0	180,995
Fines and Forfeitures	0	46,918	0	20,822
Intergovernmental	0	5,035,832	0	0
Interest	0	11,132	0	0
Rentals	80,986	0	0	0
Contributions and Donations	0	0	0	88,699
Other	0	214,144	0	0
<i>Total Revenues</i>	<u>80,986</u>	<u>5,608,820</u>	<u>0</u>	<u>307,001</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	450,209	0	0	0
Public Works	0	6,983,203	2,809	0
Health	0	0	0	269,813
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	8,580	0	0
<i>Total Expenditures</i>	<u>450,209</u>	<u>6,991,783</u>	<u>2,809</u>	<u>269,813</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(369,223)</u>	<u>(1,382,963)</u>	<u>(2,809)</u>	<u>37,188</u>
Other Financing Sources (Uses)				
Transfers In	402,239	767,861	0	0
Transfers Out	0	(45,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>402,239</u>	<u>722,861</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	33,016	(660,102)	(2,809)	37,188
<i>Fund Balances Beginning of Year</i>	<u>96,408</u>	<u>1,510,113</u>	<u>12,028</u>	<u>195,034</u>
<i>Fund Balances End of Year</i>	<u>\$129,424</u>	<u>\$850,011</u>	<u>\$9,219</u>	<u>\$232,222</u>

<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$0	\$3,287,950	\$3,450,013	\$0	\$0	\$2,739,997
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	337,314	335,319	2,098
0	0	0	0	0	0
0	0	0	0	0	0
0	2,137,752	2,438,518	686,250	943,188	630,726
0	0	0	0	0	0
0	27,289	0	0	0	0
0	0	11,165	0	0	136,724
0	169,846	89,358	9,291	22,578	78,362
<u>0</u>	<u>5,622,837</u>	<u>5,989,054</u>	<u>1,032,855</u>	<u>1,301,085</u>	<u>3,587,907</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	5,547,618	0	0	0	0
0	0	4,810,166	1,015,683	1,419,196	3,630,347
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>5,547,618</u>	<u>4,810,166</u>	<u>1,015,683</u>	<u>1,419,196</u>	<u>3,630,347</u>
<u>0</u>	<u>75,219</u>	<u>1,178,888</u>	<u>17,172</u>	<u>(118,111)</u>	<u>(42,440)</u>
0	0	0	0	53,045	0
0	0	0	0	(2,100)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,945</u>	<u>0</u>
0	75,219	1,178,888	17,172	(67,166)	(42,440)
<u>1,746</u>	<u>3,058,595</u>	<u>1,522,930</u>	<u>825,770</u>	<u>254,329</u>	<u>2,337,191</u>
<u>\$1,746</u>	<u>\$3,133,814</u>	<u>\$2,701,818</u>	<u>\$842,942</u>	<u>\$187,163</u>	<u>\$2,294,751</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, 2017*

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	297,303	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	2,854,209	0	115,125
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	1,390	0	0	0
Other	332	32,246	0	0
<i>Total Revenues</i>	299,025	2,886,455	0	115,125
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	692,975	3,435,874	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	692,975	3,435,874	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(393,950)	(549,419)	0	115,125
Other Financing Sources (Uses)				
Transfers In	446,761	93,997	0	0
Transfers Out	0	(8,814)	0	0
<i>Total Other Financing Sources (Uses)</i>	446,761	85,183	0	0
<i>Net Change in Fund Balances</i>	52,811	(464,236)	0	115,125
<i>Fund Balances Beginning of Year</i>	7,151	1,076,166	14,966	582,940
<i>Fund Balances End of Year</i>	\$59,962	\$611,930	\$14,966	\$698,065

Law Library Resources	Board of Elections - Recount	Wetland Mitigation Bank	SMART Ohio Grant	Targeted Community Alternatives to Prison Grant	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$9,477,960
0	0	0	0	0	0	676,000
0	0	0	0	0	0	287,554
0	0	7,537	0	0	10,267	3,370,442
0	0	0	0	0	154,858	335,853
114,486	0	0	0	0	1,973	188,393
0	0	0	0	42,603	274,833	15,707,846
0	0	0	0	0	0	19,661
0	0	0	0	0	0	108,275
0	0	0	0	0	2,097	240,425
860	0	0	0	0	314,429	1,317,926
<u>115,346</u>	<u>0</u>	<u>7,537</u>	<u>0</u>	<u>42,603</u>	<u>758,457</u>	<u>31,730,335</u>
115,422	0	0	0	21,302	0	3,131,120
0	0	0	35,069	0	0	1,068,102
0	0	0	0	0	803,963	2,158,957
0	0	0	0	0	0	6,986,012
0	0	0	0	0	0	5,817,431
0	0	0	0	0	0	15,004,241
0	0	0	0	0	0	8,580
<u>115,422</u>	<u>0</u>	<u>0</u>	<u>35,069</u>	<u>21,302</u>	<u>803,963</u>	<u>34,174,443</u>
<u>(76)</u>	<u>0</u>	<u>7,537</u>	<u>(35,069)</u>	<u>21,301</u>	<u>(45,506)</u>	<u>(2,444,108)</u>
0	0	0	0	0	51,368	2,331,823
0	0	0	0	0	0	(55,914)
0	0	0	0	0	51,368	2,275,909
(76)	0	7,537	(35,069)	21,301	5,862	(168,199)
<u>22,256</u>	<u>115</u>	<u>60,126</u>	<u>118,206</u>	<u>0</u>	<u>777,036</u>	<u>18,714,601</u>
<u>\$22,180</u>	<u>\$115</u>	<u>\$67,663</u>	<u>\$83,137</u>	<u>\$21,301</u>	<u>\$782,898</u>	<u>\$18,546,402</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017*

	<u>Construction</u>	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$611,226	\$522,764	\$719,070	\$1,476,062
Accounts Receivable	0	7,820	0	1,240
Intergovernmental Receivable	0	0	291,263	0
Property Taxes Receivable	0	0	3,049,431	0
<i>Total Assets</i>	<u>\$611,226</u>	<u>\$530,584</u>	<u>\$4,059,764</u>	<u>\$1,477,302</u>
Liabilities				
Accounts Payable	\$930	\$0	\$171,749	\$0
Contracts Payable	0	239	0	0
<i>Total Liabilities</i>	<u>930</u>	<u>239</u>	<u>171,749</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	2,909,987	0
Unavailable Revenue	0	0	430,707	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>3,340,694</u>	<u>0</u>
Fund Balances				
Restricted	0	530,345	547,321	0
Committed	610,296	0	0	1,477,302
<i>Total Fund Balances</i>	<u>610,296</u>	<u>530,345</u>	<u>547,321</u>	<u>1,477,302</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$611,226</u>	<u>\$530,584</u>	<u>\$4,059,764</u>	<u>\$1,477,302</u>

<u>Water Construction</u>	<u>HUD Housing/CDBG</u>	<u>Transportation Capital Grant</u>	<u>Courthouse Donations</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$294,845	\$196,766	\$7,016	\$265,202	\$4,092,951
0	0	0	0	9,060
0	0	0	0	291,263
0	0	0	0	3,049,431
<u>\$294,845</u>	<u>\$196,766</u>	<u>\$7,016</u>	<u>\$265,202</u>	<u>\$7,442,705</u>
\$0	\$0	\$0	\$0	\$172,679
0	50,686	0	0	50,925
0	50,686	0	0	223,604
0	0	0	0	2,909,987
0	0	0	0	430,707
0	0	0	0	3,340,694
0	146,080	7,016	265,202	1,495,964
294,845	0	0	0	2,382,443
294,845	146,080	7,016	265,202	3,878,407
<u>\$294,845</u>	<u>\$196,766</u>	<u>\$7,016</u>	<u>\$265,202</u>	<u>\$7,442,705</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017*

	Construction	Computerization	Road and Bridge	Permanent Improvement
Revenues				
Property Taxes	\$0	\$0	\$2,987,534	\$0
Charges for Services	0	60,301	0	0
Fines and Forfeitures	0	101,118	0	0
Intergovernmental	15,321	0	1,242,008	0
Interest	4,556	0	0	0
Other	8,297	0	0	25,425
<i>Total Revenues</i>	<u>28,174</u>	<u>161,419</u>	<u>4,229,542</u>	<u>25,425</u>
Expenditures				
Capital Outlay	360,779	109,335	3,370,149	220,540
Debt Service:				
Interest and Fiscal Charges	0	0	0	12,223
<i>Total Expenditures</i>	<u>360,779</u>	<u>109,335</u>	<u>3,370,149</u>	<u>232,763</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(332,605)</u>	<u>52,084</u>	<u>859,393</u>	<u>(207,338)</u>
Other Financing Sources (Uses)				
Transfers In	311,545	0	0	2,020,056
Transfers Out	0	0	(700,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>311,545</u>	<u>0</u>	<u>(700,000)</u>	<u>2,020,056</u>
<i>Net Change in Fund Balances</i>	(21,060)	52,084	159,393	1,812,718
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>631,356</u>	<u>478,261</u>	<u>387,928</u>	<u>(335,416)</u>
<i>Fund Balances End of Year</i>	<u><u>\$610,296</u></u>	<u><u>\$530,345</u></u>	<u><u>\$547,321</u></u>	<u><u>\$1,477,302</u></u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$2,987,534
0	0	0	0	60,301
0	0	0	0	101,118
0	127,431	0	0	1,384,760
3,156	1,499	0	0	9,211
0	764	14,786	0	49,272
3,156	129,694	14,786	0	4,592,196
0	141,822	21,138	118,311	4,342,074
0	0	0	0	12,223
0	141,822	21,138	118,311	4,354,297
3,156	(12,128)	(6,352)	(118,311)	237,899
0	0	2,100	0	2,333,701
0	0	0	0	(700,000)
0	0	2,100	0	1,633,701
3,156	(12,128)	(4,252)	(118,311)	1,871,600
291,689	158,208	11,268	383,513	2,006,807
<u>\$294,845</u>	<u>\$146,080</u>	<u>\$7,016</u>	<u>\$265,202</u>	<u>\$3,878,407</u>

Combining Statements – Fiduciary Funds

Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Fiduciary Funds (continued)

Agency Funds (continued)

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

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

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

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

Other Agency Funds

Law Enforcement Trust - Prosecutor
Law Library
Real Estate Tax Escrow
Telephone Rotary
Undivided Cigarette Tax
Undivided Intangible Tax
Undivided Public Housing
Ohio Housing Trust

County Home Resident Trust
Sheriff Registry Fees
Maintenance and Paving Guarantee

Law Enforcement Trust - Sheriff
Over/Double
Sheriff's Inmate
Undivided Township Gas
Undivided Estate Tax
Undivided Manufactured Home Tax
Undivided Forfeited Land
Northeast Ohio Consortium
Council of Governments
Public Defender Fees
Local Government Revenue
Manufactured Home Tax Escrow

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2017*

	Beginning Balance 1/1/2017	Additions	Deletions	Ending Balance 12/31/2017
District Board of Health				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,586,308	\$2,925,209	\$2,759,105	\$2,752,412
Property Taxes Receivable	556,867	561,798	556,867	561,798
<i>Total Assets</i>	<u>\$3,143,175</u>	<u>\$3,487,007</u>	<u>\$3,315,972</u>	<u>\$3,314,210</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$3,143,175</u>	<u>\$3,487,007</u>	<u>\$3,315,972</u>	<u>\$3,314,210</u>
Park Board				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$8,380,761	\$8,084,300	\$9,583,563	\$6,881,498
Cash and Cash Equivalents In Segregated Accounts	4,182	4,552	0	8,734
Property Taxes Receivable	6,017,552	6,078,421	6,017,552	6,078,421
<i>Total Assets</i>	<u>\$14,402,495</u>	<u>\$14,167,273</u>	<u>\$15,601,115</u>	<u>\$12,968,653</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$14,402,495</u>	<u>\$14,167,273</u>	<u>\$15,601,115</u>	<u>\$12,968,653</u>
Family First Council				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$383,581	\$1,298,274	\$1,320,261	\$361,594
<i>Liabilities</i>				
Undistributed Monies	<u>\$383,581</u>	<u>\$1,298,274</u>	<u>\$1,320,261</u>	<u>\$361,594</u>
Emergency Management Agency				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$266,940	\$325,086	\$316,032	\$275,994
<i>Liabilities</i>				
Undistributed Monies	<u>\$266,940</u>	<u>\$325,086</u>	<u>\$316,032</u>	<u>\$275,994</u>

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2017*

	Beginning Balance 1/1/2017	Additions	Deletions	Ending Balance 12/31/2017
Soil and Water				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$151,530	\$420,270	\$429,165	\$142,635
<i>Liabilities</i>				
Undistributed Monies	\$151,530	\$420,270	\$429,165	\$142,635
Geauga/Trumbull Solid Waste District				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,266,429	\$1,867,056	\$1,384,603	\$4,748,882
Cash and Cash Equivalents In Segregated Accounts	57	0	57	0
<i>Total Assets</i>	\$4,266,486	\$1,867,056	\$1,384,660	\$4,748,882
<i>Liabilities</i>				
Undistributed Monies	\$4,266,486	\$1,867,056	\$1,384,660	\$4,748,882
Alimony and Child Support				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$6,003	\$2,794	\$0	\$8,797
<i>Liabilities</i>				
Due to Others	\$6,003	\$2,794	\$0	\$8,797
Building Standards Assessment				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$657	\$7,094	\$7,096	\$655
<i>Liabilities</i>				
Undistributed Monies	\$657	\$7,094	\$7,096	\$655

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2017*

	Beginning Balance 1/1/2017	Additions	Deletions	Ending Balance 12/31/2017
Court Agency				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$885,959	\$19,550	\$0	\$905,509
<i>Liabilities</i>				
Undistributed Monies	\$885,959	\$19,550	\$0	\$905,509
Emergency Planning				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$32,679	\$18,807	\$25,365	\$26,121
<i>Liabilities</i>				
Due to Others	\$32,679	\$18,807	\$25,365	\$26,121
Hotel/Motel Excise Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$9,249	\$67,743	\$66,216	\$10,776
<i>Liabilities</i>				
Intergovernmental Payable	\$9,249	\$67,743	\$66,216	\$10,776
Ohio Elections Commission				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,500	\$2,470	\$30
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$2,500	\$2,470	\$30

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2017*

	Beginning Balance 1/1/2017	Additions	Deletions	Ending Balance 12/31/2017
Payroll				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,215,286	\$39,562,748	\$39,535,895	\$1,242,139
<i>Liabilities</i>				
Payroll Withholdings	\$1,215,286	\$39,562,748	\$39,535,895	\$1,242,139
Sheriff's Civil				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$331,014	\$0	\$134,962	\$196,052
<i>Liabilities</i>				
Undistributed Monies	\$331,014	\$0	\$134,962	\$196,052
Undivided Library and Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$3,188,382	\$3,188,382	\$10
<i>Liabilities</i>				
Intergovernmental Payable	\$10	\$3,188,382	\$3,188,382	\$10
Undivided Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$881,102	\$881,102	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$881,102	\$881,102	\$0

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2017*

	Beginning Balance 1/1/2017	Additions	Deletions	Ending Balance 12/31/2017
Undivided Tangible Tax Assets				
Equity in Pooled Cash and Cash Equivalents	\$29,370	\$136,889	\$136,889	\$29,370
Liabilities				
Intergovernmental Payable	\$29,370	\$136,889	\$136,889	\$29,370
Undivided Real Estate Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,015,616	\$195,593,191	\$191,211,054	\$10,397,753
Receivables				
Property Taxes	205,040,608	217,656,951	205,040,608	217,656,951
Special Assessments	1,829,871	1,765,339	1,829,871	1,765,339
Total Assets	\$212,886,095	\$415,015,481	\$398,081,533	\$229,820,043
Liabilities				
Intergovernmental Payable	\$212,886,095	\$415,015,481	\$398,081,533	\$229,820,043
Law Enforcement Trust - Prosecutor Assets				
Cash and Cash Equivalents In Segregated Accounts	\$21,348	\$959	\$0	\$22,307
Liabilities				
Intergovernmental Payable	\$21,348	\$959	\$0	\$22,307
Law Enforcement Trust - Sheriff Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,080	\$551	\$0	\$3,631
Cash and Cash Equivalents In Segregated Accounts	214,469	0	48,173	166,296
Total Assets	\$217,549	\$551	\$48,173	\$169,927
Liabilities				
Intergovernmental Payable	\$217,549	\$551	\$48,173	\$169,927

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2017*

	Beginning Balance 1/1/2017	Additions	Deletions	Ending Balance 12/31/2017
Law Library				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,453	\$103	\$0	\$4,556
<i>Liabilities</i>				
Intergovernmental Payable	\$4,453	\$103	\$0	\$4,556
Over/Double				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$288,357	\$216,340	\$216,340	\$288,357
<i>Liabilities</i>				
Due to Others	\$288,357	\$216,340	\$216,340	\$288,357
Real Estate Tax Escrow				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$995,955	\$3,455,444	\$3,299,645	\$1,151,754
<i>Liabilities</i>				
Undistributed Monies	\$995,955	\$3,455,444	\$3,299,645	\$1,151,754
Sheriff's Inmate				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$48,094	\$0	\$270	\$47,824
<i>Liabilities</i>				
Undistributed Monies	\$48,094	\$0	\$270	\$47,824

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2017*

	Beginning Balance 1/1/2017	Additions	Deletions	Ending Balance 12/31/2017
Telephone Rotary				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,001	\$118,051	\$120,052	\$0
<i>Liabilities</i>				
Undistributed Monies	\$2,001	\$118,051	\$120,052	\$0
Undivided Township Gas				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$88,836	\$1,548,199	\$1,545,860	\$91,175
<i>Liabilities</i>				
Intergovernmental Payable	\$88,836	\$1,548,199	\$1,545,860	\$91,175
Undivided Cigarette Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$557	\$9,454	\$9,452	\$559
<i>Liabilities</i>				
Intergovernmental Payable	\$557	\$9,454	\$9,452	\$559
Undivided Estate Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$156,251	\$15,858	\$141,476	\$30,633
<i>Liabilities</i>				
Intergovernmental Payable	\$156,251	\$15,858	\$141,476	\$30,633
Undivided Intangible Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$55,512	\$0	\$0	\$55,512
<i>Liabilities</i>				
Intergovernmental Payable	\$55,512	\$0	\$0	\$55,512

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2017*

	Beginning Balance 1/1/2017	Additions	Deletions	Ending Balance 12/31/2017
Undivided Manufactured Home Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$51,575	\$513,361	\$521,866	\$43,070
<i>Liabilities</i>				
Undistributed Monies	\$51,575	\$513,361	\$521,866	\$43,070
Undivided Public Housing				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$39,112	\$39,112	\$28,975
<i>Liabilities</i>				
Undistributed Monies	\$28,975	\$39,112	\$39,112	\$28,975
Undivided Forfeited Land				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$159,648	\$5,732	\$0	\$165,380
<i>Liabilities</i>				
Intergovernmental Payable	\$159,648	\$5,732	\$0	\$165,380
Ohio Housing Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$115,622	\$407,275	\$415,808	\$107,089
<i>Liabilities</i>				
Intergovernmental Payable	\$115,622	\$407,275	\$415,808	\$107,089

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2017*

	Beginning Balance 1/1/2017	Additions	Deletions	Ending Balance 12/31/2017
Northeast Ohio Consortium Council of Governments				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,759	\$0	\$0	\$1,759
<i>Liabilities</i>				
Undistributed Monies	\$1,759	\$0	\$0	\$1,759
County Home Resident Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$455	\$4,100	\$4,505	\$50
<i>Liabilities</i>				
Undistributed Monies	\$455	\$4,100	\$4,505	\$50
Public Defender Fees				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$930	\$7,470	\$7,887	\$513
<i>Liabilities</i>				
Undistributed Monies	\$930	\$7,470	\$7,887	\$513
Sheriff Registry Fees				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$400	\$400	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$400	\$400	\$0

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2017*

	Beginning Balance 1/1/2017	Additions	Deletions	Ending Balance 12/31/2017
Local Government Revenue				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$135,409	\$135,409	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$135,409	\$135,409	\$0
Maintenance and Paving Guarantee				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$47,300	\$0	\$0	\$47,300
<i>Liabilities</i>				
Undistributed Monies	\$47,300	\$0	\$0	\$47,300
Manufactured Home Tax Escrow				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$6,658	\$17,212	\$18,040	\$5,830
<i>Liabilities</i>				
Undistributed Monies	\$6,658	\$17,212	\$18,040	\$5,830
All Agency Funds				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$25,346,340	\$260,872,722	\$257,323,050	\$28,896,012
Cash and Cash Equivalents In Segregated Accounts	1,511,126	27,855	183,462	1,355,519
Receivables:				
Property Taxes	211,615,027	224,297,170	211,615,027	224,297,170
Special Assessments	1,829,871	1,765,339	1,829,871	1,765,339
Total Assets	\$240,302,364	\$486,963,086	\$470,951,410	\$256,314,040
<i>Liabilities</i>				
Intergovernmental Payable	\$213,744,500	\$421,280,228	\$404,517,361	\$230,507,367
Undistributed Monies	25,015,539	25,882,169	26,656,449	24,241,259
Due to Others	327,039	237,941	241,705	323,275
Payroll Withholdings	1,215,286	39,562,748	39,535,895	1,242,139
Total Liabilities	\$240,302,364	\$486,963,086	\$470,951,410	\$256,314,040

**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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,690,208	\$7,690,208	\$8,459,771	\$769,563
Sales Tax	12,324,000	12,324,000	14,221,275	1,897,275
Charges for Services	3,372,672	3,372,672	5,106,752	1,734,080
Licenses and Permits	8,800	8,800	11,437	2,637
Fines and Forfeitures	134,000	134,000	68,191	(65,809)
Intergovernmental	3,107,655	3,107,655	3,558,465	450,810
Interest	291,329	291,329	901,473	610,144
Rentals	170,000	170,000	168,091	(1,909)
Other	549,126	549,126	904,295	355,169
<i>Total Revenues</i>	<u>27,647,790</u>	<u>27,647,790</u>	<u>33,399,750</u>	<u>5,751,960</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	786,199	814,604	810,609	3,995
Materials and Supplies	10,000	9,500	5,044	4,456
Contract Services	501,000	541,000	521,669	19,331
Other	1,606,816	1,669,826	1,144,258	525,568
Capital Outlay	30,000	19,000	1,923	17,077
Microfilm Board				
Personal Services	152,436	159,636	159,090	546
Materials and Supplies	3,000	3,000	2,181	819
Other	13,500	10,000	5,389	4,611
Auditor				
Personal Services	838,250	841,050	822,507	18,543
Materials and Supplies	7,000	9,500	9,497	3
Contract Services	39,590	41,590	30,174	11,416
Other	118,500	236,561	194,164	42,397
Capital Outlay	20,000	15,500	13,821	1,679

(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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Treasurer				
Personal Services	\$321,949	\$327,349	\$301,735	\$25,614
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	34,000	34,000	30,000	4,000
Other	67,900	67,900	67,430	470
Prosecutor				
Personal Services	1,620,147	1,657,847	1,606,569	51,278
Materials and Supplies	20,000	20,001	20,001	0
Contract Services	12,000	9,999	4,000	5,999
Other	80,782	80,782	77,782	3,000
Capital Outlay	0	23,000	22,831	169
Budget Commission				
Materials and Supplies	300	300	200	100
Bureau of Inspection				
Contract Services	98,000	98,000	86,100	11,900
Planning Commission				
Personal Services	149,967	154,367	148,311	6,056
Materials and Supplies	4,500	4,500	3,564	936
Other	17,441	17,941	13,686	4,255
Automatic Data Processing Board				
Personal Services	490,664	538,829	524,910	13,919
Materials and Supplies	5,000	3,000	2,230	770
Contract Services	447,150	495,085	488,898	6,187
Other	21,375	21,875	21,453	422
Capital Outlay	24,000	24,000	23,761	239
Board of Elections				
Personal Services	770,828	771,528	685,654	85,874
Materials and Supplies	23,000	35,000	27,604	7,396
Contract Services	215,500	215,500	97,887	117,613
Other	27,375	27,375	19,774	7,601

(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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations				
Personal Services	\$876,610	\$897,910	\$856,849	\$41,061
Materials and Supplies	50,000	50,000	49,601	399
Contract Services	920,000	940,000	874,364	65,636
Other	565,000	595,000	524,116	70,884
Capital Outlay	0	38,425	38,425	0
Recorder				
Personal Services	284,140	316,693	308,806	7,887
Materials and Supplies	10,700	10,700	5,700	5,000
Other	8,680	8,680	6,680	2,000
Total General Government Legislative and Executive	<u>11,294,299</u>	<u>11,857,353</u>	<u>10,660,247</u>	<u>1,197,106</u>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	978,612	1,028,912	1,009,123	19,789
Materials and Supplies	4,950	4,950	4,950	0
Contract Services	13,000	879	878	1
Other	17,500	41,121	39,634	1,487
Capital Outlay	0	7,400	7,400	0
Jury Commission				
Personal Services	9,847	10,347	6,170	4,177
Materials and Supplies	1,500	1,500	700	800
Other	200	200	47	153
Court of Appeals				
Other	75,000	75,000	56,134	18,866
Juvenile Court				
Personal Services	519,190	651,020	648,823	2,197
Materials and Supplies	3,500	7,500	7,500	0
Contract Services	52,500	52,500	51,431	1,069
Other	33,400	39,650	29,988	9,662
Capital Outlay	1,200	1,200	0	1,200

(continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court				
Personal Services	\$631,142	\$505,327	\$487,741	\$17,586
Materials and Supplies	5,000	7,500	7,500	0
Contract Services	33,000	64,000	60,623	3,377
Other	51,800	32,800	30,826	1,974
Capital Outlay	1,250	1,250	0	1,250
Adult Probation				
Personal Services	272,636	238,936	229,531	9,405
Materials and Supplies	3,000	1,000	1,000	0
Other	1,000	2,000	2,000	0
Juvenile Probation				
Personal Services	215,458	222,493	220,900	1,593
Other	11,500	5,500	5,481	19
Capital Outlay	200	200	0	200
Clerk of Courts				
Personal Services	591,199	618,772	618,002	770
Materials and Supplies	25,000	14,000	13,465	535
Contract Services	2,400	1,828	1,561	267
Other	13,000	13,180	10,713	2,467
Municipal Court				
Personal Services	156,854	159,754	118,497	41,257
Other	16,300	16,300	14,263	2,037
Public Defender				
Personal Services	552,732	567,932	540,500	27,432
Materials and Supplies	4,000	4,000	4,000	0
Contract Services	2,830	2,830	2,825	5
Other	29,846	29,846	27,240	2,606
Total General Government Judicial	<u>\$4,330,546</u>	<u>\$4,431,627</u>	<u>\$4,259,446</u>	<u>\$172,181</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety				
Detention Home				
Other	\$767,693	\$767,693	\$767,693	\$0
Coroner				
Personal Services	118,052	137,152	134,593	2,559
Materials and Supplies	750	750	500	250
Contract Services	60,000	143,750	138,750	5,000
Other	2,040	2,040	367	1,673
Lab and Morgue				
Materials and Supplies	2,500	2,500	953	1,547
Other	50,000	57,525	45,904	11,621
Sheriff				
Personal Services	10,241,784	10,635,967	10,498,259	137,708
Materials and Supplies	551,944	557,425	519,400	38,025
Contract Services	201,792	292,567	256,314	36,253
Other	121,574	124,735	112,977	11,758
Capital Outlay	273,150	424,650	408,071	16,579
Building Department				
Personal Services	454,472	466,872	466,254	618
Materials and Supplies	1,500	2,000	1,491	509
Contract Services	37,500	57,700	43,351	14,349
Other	6,200	6,200	5,971	229
Capital Outlay	0	8,600	8,574	26
Total Public Safety	<u>12,890,951</u>	<u>13,688,126</u>	<u>13,409,422</u>	<u>278,704</u>
Health				
Other Agriculture Programs				
Grants	532,885	532,885	528,943	3,942
Other Health Programs				
Grants	<u>314,000</u>	<u>314,000</u>	<u>96,153</u>	<u>217,847</u>
Total Health	<u>\$846,885</u>	<u>\$846,885</u>	<u>\$625,096</u>	<u>\$221,789</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services				
Veterans Services				
Personal Services	\$311,023	\$317,823	\$309,974	\$7,849
Other	256,500	256,500	93,358	163,142
Capital Outlay	0	50,000	39,689	10,311
Total Human Services	567,523	624,323	443,021	181,302
<i>Total Expenditures</i>	29,930,204	31,448,314	29,397,232	2,051,082
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,282,414)	(3,800,524)	4,002,518	7,803,042
Other Financing Sources (Uses)				
Advances In	10,000	10,000	5,000	(5,000)
Advances Out	(10,000)	(10,000)	(8,500)	1,500
Transfers In	500	500	0	(500)
Transfers Out	(2,155,420)	(3,988,748)	(1,800,582)	2,188,166
<i>Total Other Financing Sources (Uses)</i>	(2,154,920)	(3,988,248)	(1,804,082)	2,184,166
<i>Net Change in Fund Balance</i>	(4,437,334)	(7,788,772)	2,198,436	9,987,208
Fund Balance at Beginning of Year	8,996,396	8,996,396	8,996,396	0
Unexpended Prior Year Encumbrances	327,157	327,157	327,157	0
<i>Fund Balance at End of Year</i>	\$4,886,219	\$1,534,781	\$11,521,989	\$9,987,208

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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$11,353,886	\$11,353,886	\$11,635,833	\$281,947
Charges for Services	900,000	733,000	808,820	75,820
Intergovernmental	5,543,320	5,668,320	5,200,724	(467,596)
Interest	0	0	1,618	1,618
Contributions and Donations	70,000	70,000	66,594	(3,406)
Other	28,000	27,000	408,760	381,760
<i>Total Revenues</i>	<u>17,895,206</u>	<u>17,852,206</u>	<u>18,122,349</u>	<u>270,143</u>
Expenditures				
Current:				
Human Services				
Personal Services	7,230,200	7,358,200	6,883,636	474,564
Materials and Supplies	650,000	520,000	392,405	127,595
Contract Services	8,900,000	9,115,000	8,534,471	580,529
Other	665,000	865,024	771,293	93,731
Capital Outlay	200,000	203,000	76,202	126,798
<i>Total Expenditures</i>	<u>17,645,200</u>	<u>18,061,224</u>	<u>16,658,007</u>	<u>1,403,217</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>250,006</u>	<u>(209,018)</u>	<u>1,464,342</u>	<u>1,673,360</u>
Other Financing Sources (Uses)				
Transfers In	1,225,000	60,000	0	(60,000)
Transfers Out	(1,425,000)	(300,000)	(300,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(200,000)</u>	<u>(240,000)</u>	<u>(300,000)</u>	<u>(60,000)</u>
<i>Net Change in Fund Balance</i>	50,006	(449,018)	1,164,342	1,613,360
Fund Balance Beginning of Year	5,465,399	5,465,399	5,465,399	0
Unexpended Prior Year Encumbrances	139,496	139,496	139,496	0
<i>Fund Balance End of Year</i>	<u><u>\$5,654,901</u></u>	<u><u>\$5,155,877</u></u>	<u><u>\$6,769,237</u></u>	<u><u>\$1,613,360</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$5,605,746	\$5,605,746	\$5,581,201	(\$24,545)
Interest	1,075	1,075	14,696	13,621
Tap-in Fees	469,254	469,254	462,435	(6,819)
OWDA Loan Proceeds	0	1,300,000	1,275,253	(24,747)
Other	2,424,505	1,124,505	219,014	(905,491)
Special Assessments	700,000	700,000	693,491	(6,509)
<i>Total Revenues</i>	<u>9,200,580</u>	<u>9,200,580</u>	<u>8,246,090</u>	<u>(954,490)</u>
Expenses				
Personal Services	2,612,137	2,615,057	2,552,818	62,239
Materials and Supplies	430,300	523,000	461,689	61,311
Contractual Services	2,211,500	2,356,118	2,016,815	339,303
Other	96,700	97,100	87,265	9,835
Capital Outlay	2,815,000	1,820,880	1,798,083	22,797
Principal Retirement	1,255,000	1,297,200	1,261,705	35,495
Interest and Fiscal Charges	441,722	354,022	350,245	3,777
<i>Total Expenses</i>	<u>9,862,359</u>	<u>9,063,377</u>	<u>8,528,620</u>	<u>534,757</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(661,779)	137,203	(282,530)	(419,733)
Transfers In	840,017	1,082,963	523,354	(559,609)
Transfers Out	0	(6,292)	0	6,292
<i>Net Change in Fund Equity</i>	178,238	1,213,874	240,824	(973,050)
Fund Equity Beginning of Year	1,293,222	1,293,222	1,293,222	0
Unexpended Prior Year Encumbrances	228,984	228,984	228,984	0
<i>Fund Equity End of Year</i>	<u>\$1,700,444</u>	<u>\$2,736,080</u>	<u>\$1,763,030</u>	<u>(\$973,050)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Water District
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$804,217	\$804,217	\$911,917	\$107,700
Tap-in Fees	60,783	60,783	57,181	(3,602)
Other	175,000	175,000	207,836	32,836
Total Revenues	1,040,000	1,040,000	1,176,934	136,934
Expenses				
Personal Services	229,220	235,020	234,351	669
Materials and Supplies	80,000	77,000	45,536	31,464
Contractual Services	578,000	733,500	614,104	119,396
Other	4,000	5,000	3,140	1,860
Capital Outlay	152,500	141,000	138,828	2,172
Total Expenses	1,043,720	1,191,520	1,035,959	155,561
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(3,720)	(151,520)	140,975	292,495
Transfers Out	(35,000)	(466,000)	(446,013)	19,987
Net Change in Fund Equity	(38,720)	(617,520)	(305,038)	312,482
Fund Equity Beginning of Year	1,337,313	1,337,313	1,337,313	0
Unexpended Prior Year Encumbrances	40,410	40,410	40,410	0
<i>Fund Equity End of Year</i>	\$1,339,003	\$760,203	\$1,072,685	\$312,482

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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$9,868	\$9,868	\$11,336	\$1,468
Expenses				
Personal Services	11,578	11,594	11,591	3
Materials and Supplies	200	200	0	200
Contract Services	8,470	7,256	0	7,256
Other	4,602	5,800	14	5,786
<i>Total Expenses</i>	24,850	24,850	11,605	13,245
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(14,982)	(14,982)	(269)	14,713
Transfers In	14,983	14,983	14,873	(110)
<i>Net Change in Fund Equity</i>	1	1	14,604	14,603
Fund Equity Beginning of Year	102,167	102,167	102,167	0
<i>Fund Equity End of Year</i>	\$102,168	\$102,168	\$116,771	\$14,603

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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,750,000	\$1,750,000	\$1,894,525	\$144,525
Other	2,500	2,500	3,442	942
<i>Total Revenues</i>	<u>1,752,500</u>	<u>1,752,500</u>	<u>1,897,967</u>	<u>145,467</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	1,410,557	1,413,907	1,234,459	179,448
Materials and Supplies	173,500	170,150	62,012	108,138
Contract Services	535,200	693,200	653,442	39,758
Other	93,000	93,000	58,268	34,732
Capital Outlay	30,000	35,000	31,337	3,663
<i>Total Expenditures</i>	<u>2,242,257</u>	<u>2,405,257</u>	<u>2,039,518</u>	<u>365,739</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(489,757)	(652,757)	(141,551)	511,206
Other Financing Sources (Uses)				
Transfers In	50,000	50,000	52,530	2,530
<i>Net Change in Fund Balance</i>	(439,757)	(602,757)	(89,021)	513,736
Fund Balance Beginning of Year	917,054	917,054	917,054	0
Unexpended Prior Year Encumbrances	123,840	123,840	123,840	0
<i>Fund Balance End of Year</i>	<u>\$601,137</u>	<u>\$438,137</u>	<u>\$951,873</u>	<u>\$513,736</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>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>\$24,807</u></u>	<u><u>\$0</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$125,000	\$125,000	\$146,177	\$21,177
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	199,976	199,976	121,715	78,261
Materials and Supplies	2,000	2,000	2,000	0
Other	6,000	6,000	3,000	3,000
<i>Total Expenditures</i>	<u>207,976</u>	<u>207,976</u>	<u>126,715</u>	<u>81,261</u>
<i>Net Change in Fund Balance</i>	(82,976)	(82,976)	19,462	102,438
Fund Balance Beginning of Year	<u>439,318</u>	<u>439,318</u>	<u>439,318</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$356,342</u></u>	<u><u>\$356,342</u></u>	<u><u>\$458,780</u></u>	<u><u>\$102,438</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$100,000	\$100,000	\$146,177	\$46,177
Other	0	0	10,014	10,014
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>156,191</u>	<u>56,191</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	185,676	185,676	170,519	15,157
Materials and Supplies	2,000	2,000	2,000	0
Other	32,000	50,000	43,221	6,779
<i>Total Expenditures</i>	<u>219,676</u>	<u>237,676</u>	<u>215,740</u>	<u>21,936</u>
<i>Net Change in Fund Balance</i>	(119,676)	(137,676)	(59,549)	78,127
Fund Balance Beginning of Year	409,886	409,886	409,886	0
Unexpended Prior Year Encumbrances	3,471	3,471	3,471	0
<i>Fund Balance End of Year</i>	<u><u>\$293,681</u></u>	<u><u>\$275,681</u></u>	<u><u>\$353,808</u></u>	<u><u>\$78,127</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development Administration
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$450	\$450	\$700	250
Intergovernmental	535,200	535,200	26,400	(508,800)
Interest	1,000	1,000	7,692	6,692
Other	515,625	515,625	572,170	56,545
<i>Total Revenues</i>	<u>1,052,275</u>	<u>1,052,275</u>	<u>606,962</u>	<u>(445,313)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	230,016	227,266	214,925	12,341
Materials and Supplies	2,500	2,500	2,500	0
Contract Services	2,000	10,500	2,500	8,000
Other	44,500	102,000	51,531	50,469
Total Legislative and Executive	279,016	342,266	271,456	70,810
Economic Development and Assistance				
Other	870,000	780,000	300,000	480,000
<i>Total Expenditures</i>	<u>1,149,016</u>	<u>1,122,266</u>	<u>571,456</u>	<u>550,810</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(96,741)</u>	<u>(69,991)</u>	<u>35,506</u>	<u>105,497</u>
Other Financing Sources (Uses)				
Transfers In	231,750	231,750	94,537	(137,213)
Transfers Out	(3,500)	(28,500)	0	28,500
<i>Total Other Financing Sources (Uses)</i>	<u>228,250</u>	<u>203,250</u>	<u>94,537</u>	<u>(108,713)</u>
<i>Net Change in Fund Balance</i>	131,509	133,259	130,043	(3,216)
Fund Balance Beginning of Year	711,012	711,012	711,012	0
Unexpended Prior Year Encumbrances	2,085	2,085	2,085	0
<i>Fund Balance End of Year</i>	<u>\$844,606</u>	<u>\$846,356</u>	<u>\$843,140</u>	<u>(\$3,216)</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, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Interest	\$300	\$300	\$837	\$537
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	300	300	837	537
Fund Balance Beginning of Year	<u>80,941</u>	<u>80,941</u>	<u>80,941</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$81,241</u></u>	<u><u>\$81,241</u></u>	<u><u>\$81,778</u></u>	<u><u>\$537</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Bicentennial
Budget Basis
For the Year Ended December 31, 2017*

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

Geauga County, Ohio

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

CASA

Budget Basis

For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$283,252	\$283,252	\$285,045	\$1,793
Contributions and Donations	0	0	350	350
Other	1,200	1,200	3,111	1,911
<i>Total Revenues</i>	<u>284,452</u>	<u>284,452</u>	<u>288,506</u>	<u>4,054</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	246,930	252,930	251,793	1,137
Materials and Supplies	3,000	4,000	3,761	239
Contract Services	4,845	4,895	4,603	292
Other	7,168	21,232	18,528	2,704
<i>Total Expenditures</i>	<u>261,943</u>	<u>283,057</u>	<u>278,685</u>	<u>4,372</u>
<i>Net Change in Fund Balance</i>	22,509	1,395	9,821	8,426
Fund Balance Beginning of Year	9,106	9,106	9,106	0
Unexpended Prior Year Encumbrances	858	858	858	0
<i>Fund Balance End of Year</i>	<u><u>\$32,473</u></u>	<u><u>\$11,359</u></u>	<u><u>\$19,785</u></u>	<u><u>\$8,426</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$62,402	\$62,402	\$62,403	\$1
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	58,831	58,831	54,573	4,258
Materials and Supplies	0	1,750	930	820
Other	3,571	6,463	4,951	1,512
<i>Total Expenditures</i>	<u>62,402</u>	<u>67,044</u>	<u>60,454</u>	<u>6,590</u>
<i>Net Change in Fund Balance</i>	0	(4,642)	1,949	6,591
Fund Balance Beginning of Year	<u>8,079</u>	<u>8,079</u>	<u>8,079</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,079</u></u>	<u><u>\$3,437</u></u>	<u><u>\$10,028</u></u>	<u><u>\$6,591</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$139,537	\$139,537	\$138,563	(\$974)
Other	0	4,190	5,164	974
<i>Total Revenues</i>	<u>139,537</u>	<u>143,727</u>	<u>143,727</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	113,488	262,885	187,685	75,200
Materials and Supplies	3,143	1,420	735	685
Contract Services	21,148	34,027	18,174	15,853
Other	61,880	34,492	17,906	16,586
Capital Outlay	0	2,400	200	2,200
<i>Total Expenditures</i>	<u>199,659</u>	<u>335,224</u>	<u>224,700</u>	<u>110,524</u>
<i>Net Change in Fund Balance</i>	(60,122)	(191,497)	(80,973)	110,524
Fund Balance Beginning of Year	205,774	205,774	205,774	0
Unexpended Prior Year Encumbrances	6,134	6,134	6,134	0
<i>Fund Balance End of Year</i>	<u>\$151,786</u>	<u>\$20,411</u>	<u>\$130,935</u>	<u>\$110,524</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	209,744	214,994	214,387	607
Materials and Supplies	8,000	8,000	8,000	0
Contract Services	83,325	83,325	83,325	0
Other	21,910	21,910	21,324	586
Capital Outlay	26,500	46,500	46,500	0
<i>Total Expenditures</i>	349,479	374,729	373,536	1,193
<i>Excess of Revenues Over (Under) Expenditures</i>	(349,479)	(374,729)	(373,536)	1,193
Other Financing Sources (Uses)				
Transfers In	349,485	369,485	369,485	0
<i>Net Change in Fund Balance</i>	6	(5,244)	(4,051)	1,193
Fund Balance Beginning of Year	8,499	8,499	8,499	0
Unexpended Prior Year Encumbrances	2,373	2,373	2,373	0
<i>Fund Balance End of Year</i>	\$10,878	\$5,628	\$6,821	\$1,193

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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$10,000	\$10,000	\$4,144	(\$5,856)
Other	500	500	624	124
<i>Total Revenues</i>	<u>10,500</u>	<u>10,500</u>	<u>4,768</u>	<u>(5,732)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	8,000	11,100	7,000	4,100
Other	3,100	0	0	0
<i>Total Expenditures</i>	<u>11,100</u>	<u>11,100</u>	<u>7,000</u>	<u>4,100</u>
<i>Net Change in Fund Balance</i>	(600)	(600)	(2,232)	(1,632)
Fund Balance Beginning of Year	11,334	11,334	11,334	0
Unexpended Prior Year Encumbrances	189	189	189	0
<i>Fund Balance End of Year</i>	<u>\$10,923</u>	<u>\$10,923</u>	<u>\$9,291</u>	<u>(\$1,632)</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$18,000	\$18,000	\$16,357	(\$1,643)
Other	0	0	1,877	1,877
<i>Total Revenues</i>	<u>18,000</u>	<u>18,000</u>	<u>18,234</u>	<u>234</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	0	18,782	17,648	1,134
Materials and Supplies	0	1,571	1,571	0
Other	18,500	9,942	9,266	676
<i>Total Expenditures</i>	<u>18,500</u>	<u>30,295</u>	<u>28,485</u>	<u>1,810</u>
<i>Net Change in Fund Balance</i>	(500)	(12,295)	(10,251)	2,044
Fund Balance Beginning of Year	12,641	12,641	12,641	0
Unexpended Prior Year Encumbrances	500	500	500	0
<i>Fund Balance End of Year</i>	<u>\$12,641</u>	<u>\$846</u>	<u>\$2,890</u>	<u>\$2,044</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Probate Court Special Projects
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$27,000	\$27,000	\$43,046	\$16,046
Other	0	0	1,010	1,010
<i>Total Revenues</i>	<u>27,000</u>	<u>27,000</u>	<u>44,056</u>	<u>17,056</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	0	16,117	13,651	2,466
Contract Services	6,000	6,000	4,500	1,500
Other	23,251	31,805	27,630	4,175
<i>Total Expenditures</i>	<u>29,251</u>	<u>53,922</u>	<u>45,781</u>	<u>8,141</u>
<i>Net Change in Fund Balance</i>	(2,251)	(26,922)	(1,725)	25,197
Fund Balance Beginning of Year	66,007	66,007	66,007	0
Unexpended Prior Year Encumbrances	1,210	1,210	1,210	0
<i>Fund Balance End of Year</i>	<u><u>\$64,966</u></u>	<u><u>\$40,295</u></u>	<u><u>\$65,492</u></u>	<u><u>\$25,197</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Interlock and Alcohol
Budget Basis
For the Year Ended December 31, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Charges for Services	\$100	\$100	\$0	(\$100)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	100	100	0	(100)
Fund Balance Beginning of Year	<u>944</u>	<u>944</u>	<u>944</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,044</u>	<u>\$1,044</u>	<u>\$944</u>	<u>(\$100)</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$50	\$50
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	50	50
Fund Balance Beginning of Year	200	200	200	0
<i>Fund Balance End of Year</i>	<u>\$200</u>	<u>\$200</u>	<u>\$250</u>	<u>\$50</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Common Pleas Mediation
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$75,000	\$75,000	\$87,676	\$12,676
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	62,460	62,460	11,876	50,584
Materials and Supplies	1,000	1,000	0	1,000
Contract Services	18,000	18,000	17,150	850
<i>Total Expenditures</i>	81,460	81,460	29,026	52,434
<i>Net Change in Fund Balance</i>	(6,460)	(6,460)	58,650	65,110
Fund Balance Beginning of Year	15,445	15,445	15,445	0
<i>Fund Balance End of Year</i>	\$8,985	\$8,985	\$74,095	\$65,110

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, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Charges for Services	\$17,500	\$17,500	\$15,321	(\$2,179)
Other	0	0	2,144	2,144
<i>Total Revenues</i>	<u>17,500</u>	<u>17,500</u>	<u>17,465</u>	<u>(35)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	13,242	13,242	5,894	7,348
Materials and Supplies	2,318	1,318	424	894
Contract Services	2,000	2,000	0	2,000
Other	940	940	0	940
<i>Total Expenditures</i>	<u>18,500</u>	<u>17,500</u>	<u>6,318</u>	<u>11,182</u>
<i>Net Change in Fund Balance</i>	(1,000)	0	11,147	11,147
Fund Balance Beginning of Year	23,838	23,838	23,838	0
Unexpended Prior Year Encumbrances	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$23,838</u>	<u>\$24,838</u>	<u>\$35,985</u>	<u>\$11,147</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
911 Program
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Sales Tax	\$676,000	\$676,000	\$676,000	\$0
Other	200,000	200,000	177,273	(22,727)
<i>Total Revenues</i>	<u>876,000</u>	<u>876,000</u>	<u>853,273</u>	<u>(22,727)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	690,113	690,113	656,952	33,161
Materials and Supplies	2,000	2,000	1,500	500
Contract Services	168,173	233,173	213,520	19,653
Other	25,000	25,000	12,499	12,501
<i>Total Expenditures</i>	<u>885,286</u>	<u>950,286</u>	<u>884,471</u>	<u>65,815</u>
<i>Net Change in Fund Balance</i>	(9,286)	(74,286)	(31,198)	43,088
Fund Balance Beginning of Year	118,481	118,481	118,481	0
Unexpended Prior Year Encumbrances	8,472	8,472	8,472	0
<i>Fund Balance End of Year</i>	<u>\$117,667</u>	<u>\$52,667</u>	<u>\$95,755</u>	<u>\$43,088</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$26,000	\$26,000	\$26,000	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	26,000	26,000	25,879	121
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	121	121
Other Financing Sources (Uses)				
Advances In	0	3,500	7,000	3,500
Advances Out	0	(3,500)	(3,500)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	3,500	3,500
<i>Net Change in Fund Balance</i>	0	0	3,621	3,621
Fund Balance Beginning of Year	655	655	655	0
<i>Fund Balance End of Year</i>	\$655	\$655	\$4,276	\$3,621

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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Rentals	\$50,000	\$50,000	\$74,075	\$24,075
Expenditures				
Current:				
Public Safety				
Personal Services	65,304	71,079	70,044	1,035
Materials and Supplies	4,000	4,000	3,000	1,000
Contract Services	160,000	345,500	345,160	340
Other	42,000	61,000	44,892	16,108
<i>Total Expenditures</i>	271,304	481,579	463,096	18,483
<i>Excess of Revenues Over (Under) Expenditures</i>	(221,304)	(431,579)	(389,021)	42,558
Other Financing Sources (Uses)				
Transfers In	222,239	402,239	402,239	0
<i>Net Change in Fund Balance</i>	935	(29,340)	13,218	42,558
Fund Balance Beginning of Year	81,767	81,767	81,767	0
Unexpended Prior Year Encumbrances	13,188	13,188	13,188	0
<i>Fund Balance End of Year</i>	\$95,890	\$65,615	\$108,173	\$42,558

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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Motor Vehicle License Tax	\$500,000	\$500,000	\$703,412	\$203,412
Charges for Services	16,100	16,100	13,165	(2,935)
Fines and Forfeitures	57,500	57,500	45,593	(11,907)
Intergovernmental	4,860,000	4,860,000	4,819,463	(40,537)
Interest	300	300	11,167	10,867
Other	224,233	224,233	214,144	(10,089)
<i>Total Revenues</i>	<u>5,658,133</u>	<u>5,658,133</u>	<u>5,806,944</u>	<u>148,811</u>
Expenditures				
Current:				
Public Works				
Personal Services	3,971,239	3,874,240	3,689,496	184,744
Materials and Supplies	512,000	632,025	604,788	27,237
Contract Services	285,000	280,349	266,606	13,743
Other	1,633,894	1,908,520	1,467,874	440,646
Capital Outlay	289,000	1,007,000	976,867	30,133
<i>Total Expenditures</i>	<u>6,691,133</u>	<u>7,702,134</u>	<u>7,005,631</u>	<u>696,503</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,033,000)</u>	<u>(2,044,001)</u>	<u>(1,198,687)</u>	<u>845,314</u>
Other Financing Sources (Uses)				
Transfers In	1,078,000	1,078,000	767,861	(310,139)
Transfers Out	(45,000)	(45,000)	(45,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,033,000</u>	<u>1,033,000</u>	<u>722,861</u>	<u>(310,139)</u>
<i>Net Change in Fund Balance</i>	0	(1,011,001)	(475,826)	535,175
Fund Balance Beginning of Year	1,175,743	1,175,743	1,175,743	0
Unexpended Prior Year Encumbrances	9,326	9,326	9,326	0
<i>Fund Balance End of Year</i>	<u><u>\$1,185,069</u></u>	<u><u>\$174,068</u></u>	<u><u>\$709,243</u></u>	<u><u>\$535,175</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Ditch Maintenance
Budget Basis
For the Year Ended December 31, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Works				
Contract Services	<u>12,027</u>	<u>12,027</u>	<u>2,809</u>	<u>9,218</u>
<i>Net Change in Fund Balance</i>	(12,027)	(12,027)	(2,809)	9,218
Fund Balance Beginning of Year	<u>12,028</u>	<u>12,028</u>	<u>12,028</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$9,219</u></u>	<u><u>\$9,218</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$18,000	\$18,000	\$16,505	(\$1,495)
Licenses and Permits	162,000	162,000	181,395	19,395
Fines and Forfeitures	25,300	25,300	20,822	(4,478)
Contributions and Donations	55,000	55,000	88,743	33,743
Other	1,200	1,200	0	(1,200)
<i>Total Revenues</i>	<u>261,500</u>	<u>261,500</u>	<u>307,465</u>	<u>45,965</u>
Expenditures				
Current:				
Health				
Personal Services	232,990	248,025	236,031	11,994
Materials and Supplies	30,000	30,000	12,129	17,871
Contract Services	7,000	7,000	873	6,127
Other	47,110	47,110	28,993	18,117
<i>Total Expenditures</i>	<u>317,100</u>	<u>332,135</u>	<u>278,026</u>	<u>54,109</u>
<i>Net Change in Fund Balance</i>	(55,600)	(70,635)	29,439	100,074
Fund Balance Beginning of Year	183,854	183,854	183,854	0
Unexpended Prior Year Encumbrances	4,131	4,131	4,131	0
<i>Fund Balance End of Year</i>	<u><u>\$132,385</u></u>	<u><u>\$117,350</u></u>	<u><u>\$217,424</u></u>	<u><u>\$100,074</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
EPA Water Pollution
Budget Basis
For the Year Ended December 31, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,195,369	\$3,195,369	\$3,287,950	\$92,581
Intergovernmental	2,042,258	2,060,868	2,144,392	83,524
Rentals	24,000	24,000	27,256	3,256
Other	130,100	130,100	161,893	31,793
<i>Total Revenues</i>	<u>5,391,727</u>	<u>5,410,337</u>	<u>5,621,491</u>	<u>211,154</u>
Expenditures				
Current:				
Health				
Personal Services	467,275	474,951	474,357	594
Materials and Supplies	10,000	10,000	5,957	4,043
Contract Services	4,652,933	5,032,524	4,873,240	159,284
Other	206,000	276,183	253,443	22,740
Capital Outlay	25,000	25,000	5,260	19,740
<i>Total Expenditures</i>	<u>5,361,208</u>	<u>5,818,658</u>	<u>5,612,257</u>	<u>206,401</u>
<i>Net Change in Fund Balance</i>	30,519	(408,321)	9,234	417,555
Fund Balance Beginning of Year	2,660,704	2,660,704	2,660,704	0
Unexpended Prior Year Encumbrances	109,454	109,454	109,454	0
<i>Fund Balance End of Year</i>	<u>\$2,800,677</u>	<u>\$2,361,837</u>	<u>\$2,779,392</u>	<u>\$417,555</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,380,112	\$3,380,112	\$3,450,013	\$69,901
Intergovernmental	1,879,374	1,879,374	2,342,512	463,138
Contributions and Donations	11,000	11,000	11,165	165
Other	56,000	56,000	88,575	32,575
<i>Total Revenues</i>	<u>5,326,486</u>	<u>5,326,486</u>	<u>5,892,265</u>	<u>565,779</u>
Expenditures				
Current:				
Human Services				
Personal Services	27,960	39,520	36,867	2,653
Contract Services	4,961,581	5,258,878	4,612,205	646,673
Other	40,000	142,747	131,102	11,645
Grants	267,040	303,278	303,278	0
<i>Total Expenditures</i>	<u>5,296,581</u>	<u>5,744,423</u>	<u>5,083,452</u>	<u>660,971</u>
<i>Net Change in Fund Balance</i>	29,905	(417,937)	808,813	1,226,750
Fund Balance Beginning of Year	1,173,594	1,173,594	1,173,594	0
Unexpended Prior Year Encumbrances	299,587	299,587	299,587	0
<i>Fund Balance End of Year</i>	<u>\$1,503,086</u>	<u>\$1,055,244</u>	<u>\$2,281,994</u>	<u>\$1,226,750</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$335,500	\$335,500	\$312,592	(\$22,908)
Intergovernmental	725,000	725,000	679,650	(45,350)
Other	9,600	9,600	9,291	(309)
<i>Total Revenues</i>	<u>1,070,100</u>	<u>1,070,100</u>	<u>1,001,533</u>	<u>(68,567)</u>
Expenditures				
Current:				
Human Services				
Personal Services	691,151	714,743	651,715	63,028
Contract Services	374,339	439,339	364,338	75,001
Other	6,270	7,678	5,940	1,738
<i>Total Expenditures</i>	<u>1,071,760</u>	<u>1,161,760</u>	<u>1,021,993</u>	<u>139,767</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,660)	(91,660)	(20,460)	71,200
Other Financing Sources (Uses)				
Transfers In	1,660	1,660	0	(1,660)
<i>Net Change in Fund Balance</i>	0	(90,000)	(20,460)	69,540
Fund Balance Beginning of Year	814,937	814,937	814,937	0
Unexpended Prior Year Encumbrances	252	252	252	0
<i>Fund Balance End of Year</i>	<u>\$815,189</u>	<u>\$725,189</u>	<u>\$794,729</u>	<u>\$69,540</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$375,000	\$375,000	\$338,153	(\$36,847)
Intergovernmental	1,039,038	1,039,038	994,419	(44,619)
Other	19,000	19,000	23,859	4,859
<i>Total Revenues</i>	<u>1,433,038</u>	<u>1,433,038</u>	<u>1,356,431</u>	<u>(76,607)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,144,465	1,122,421	1,113,732	8,689
Materials and Supplies	2,000	2,000	1,857	143
Other	289,573	339,223	338,821	402
<i>Total Expenditures</i>	<u>1,436,038</u>	<u>1,463,644</u>	<u>1,454,410</u>	<u>9,234</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,000)</u>	<u>(30,606)</u>	<u>(97,979)</u>	<u>(67,373)</u>
Other Financing Sources (Uses)				
Transfers In	53,000	53,000	53,045	45
Transfers Out	(50,000)	(2,100)	(2,100)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,000</u>	<u>50,900</u>	<u>50,945</u>	<u>45</u>
<i>Net Change in Fund Balance</i>	0	20,294	(47,034)	(67,328)
Fund Balance Beginning of Year	74,497	74,497	74,497	0
Unexpended Prior Year Encumbrances	6,509	6,509	6,509	0
<i>Fund Balance End of Year</i>	<u><u>\$81,006</u></u>	<u><u>\$101,300</u></u>	<u><u>\$33,972</u></u>	<u><u>(\$67,328)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Aging
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,662,808	\$2,662,808	\$2,739,997	\$77,189
Intergovernmental	624,024	624,024	631,534	7,510
Contributions and Donations	141,600	141,600	136,161	(5,439)
Other	45,000	45,000	78,622	33,622
<i>Total Revenues</i>	<u>3,473,432</u>	<u>3,473,432</u>	<u>3,586,314</u>	<u>112,882</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,944,347	1,946,381	1,940,821	5,560
Materials and Supplies	51,736	53,500	52,549	951
Contract Services	1,120,040	1,154,040	1,096,249	57,791
Other	568,860	611,342	589,334	22,008
Capital Outlay	4,000	29,000	28,995	5
<i>Total Expenditures</i>	<u>3,688,983</u>	<u>3,794,263</u>	<u>3,707,948</u>	<u>86,315</u>
<i>Net Change in Fund Balance</i>	(215,551)	(320,831)	(121,634)	199,197
Fund Balance Beginning of Year	2,354,064	2,354,064	2,354,064	0
Unexpended Prior Year Encumbrances	<u>37,457</u>	<u>37,457</u>	<u>37,457</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,175,970</u></u>	<u><u>\$2,070,690</u></u>	<u><u>\$2,269,887</u></u>	<u><u>\$199,197</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Home
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$272,000	\$272,000	\$291,426	\$19,426
Contributions and Donations	2,500	2,500	1,390	(1,110)
Other	502	502	332	(170)
<i>Total Revenues</i>	<u>275,002</u>	<u>275,002</u>	<u>293,148</u>	<u>18,146</u>
Expenditures				
Current:				
Human Services				
Personal Services	613,513	610,513	603,940	6,573
Materials and Supplies	50,000	53,000	52,780	220
Contract Services	47,000	47,000	36,507	10,493
Other	11,250	11,250	11,000	250
<i>Total Expenditures</i>	<u>721,763</u>	<u>721,763</u>	<u>704,227</u>	<u>17,536</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(446,761)	(446,761)	(411,079)	35,682
Other Financing Sources (Uses)				
Transfers In	446,761	446,761	446,761	0
<i>Net Change in Fund Balance</i>	0	0	35,682	35,682
Fund Balance Beginning of Year	16,256	16,256	16,256	0
Unexpended Prior Year Encumbrances	9,060	9,060	9,060	0
<i>Fund Balance End of Year</i>	<u>\$25,316</u>	<u>\$25,316</u>	<u>\$60,998</u>	<u>\$35,682</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$3,066,223	\$3,066,223	\$2,784,482	(\$281,741)
Other	22,650	22,650	11,158	(11,492)
<i>Total Revenues</i>	<u>3,088,873</u>	<u>3,088,873</u>	<u>2,795,640</u>	<u>(293,233)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,936,733	2,136,689	1,761,933	374,756
Materials and Supplies	98,100	99,700	83,994	15,706
Contract Services	805,723	1,011,623	970,777	40,846
Other	248,500	360,994	281,255	79,739
Capital Outlay	85,000	226,500	220,818	5,682
<i>Total Expenditures</i>	<u>3,174,056</u>	<u>3,835,506</u>	<u>3,318,777</u>	<u>516,729</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(85,183)</u>	<u>(746,633)</u>	<u>(523,137)</u>	<u>223,496</u>
Other Financing Sources (Uses)				
Transfers In	93,997	93,997	93,997	0
Transfers Out	(8,814)	(8,814)	(8,814)	0
<i>Total Other Financing Sources (Uses)</i>	<u>85,183</u>	<u>85,183</u>	<u>85,183</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(661,450)	(437,954)	223,496
Fund Balance Beginning of Year	860,056	860,056	860,056	0
Unexpended Prior Year Encumbrances	147,090	147,090	147,090	0
<i>Fund Balance End of Year</i>	<u>\$1,007,146</u>	<u>\$345,696</u>	<u>\$569,192</u>	<u>\$223,496</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, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>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, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$100,000	\$100,000	\$115,125	\$15,125
Expenditures				
Current:				
Public Works				
Other	<u>100,000</u>	<u>682,940</u>	<u>0</u>	<u>682,940</u>
<i>Net Change in Fund Balance</i>	0	(582,940)	115,125	698,065
Fund Balance Beginning of Year	<u>582,940</u>	<u>582,940</u>	<u>582,940</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$582,940</u></u>	<u><u>\$0</u></u>	<u><u>\$698,065</u></u>	<u><u>\$698,065</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$135,000	\$135,000	\$114,486	(\$20,514)
Other	500	500	860	360
<i>Total Revenues</i>	<u>135,500</u>	<u>135,500</u>	<u>115,346</u>	<u>(20,154)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	64,102	64,102	55,198	8,904
Contract Services	70,000	67,500	61,733	5,767
Other	2,500	2,500	2,462	38
<i>Total Expenditures</i>	<u>136,602</u>	<u>134,102</u>	<u>119,393</u>	<u>14,709</u>
<i>Net Change in Fund Balance</i>	(1,102)	1,398	(4,047)	(5,445)
Fund Balance Beginning of Year	20,673	20,673	20,673	0
Unexpended Prior Year Encumbrances	3,716	3,716	3,716	0
<i>Fund Balance End of Year</i>	<u><u>\$23,287</u></u>	<u><u>\$25,787</u></u>	<u><u>\$20,342</u></u>	<u><u>(\$5,445)</u></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, 2017*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Wetland Mitigation Bank
Budget Basis
For the Year Ended December 31, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Charges for Services	\$0	\$0	\$7,537	\$7,537
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	7,537	7,537
Fund Balance Beginning of Year	<u>60,126</u>	<u>60,126</u>	<u>60,126</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$60,126</u></u>	<u><u>\$60,126</u></u>	<u><u>\$67,663</u></u>	<u><u>\$7,537</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
SMART Ohio Grant
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$89,550	\$89,550	\$0	(\$89,550)
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	10,000	10,000	594	9,406
Contract Services	50,000	50,000	29,312	20,688
Other	29,550	34,550	12,196	22,354
<i>Total Expenditures</i>	<u>89,550</u>	<u>94,550</u>	<u>42,102</u>	<u>52,448</u>
<i>Net Change in Fund Balance</i>	0	(5,000)	(42,102)	(37,102)
Fund Balance Beginning of Year	117,829	117,829	117,829	0
Unexpended Prior Year Encumbrances	<u>227</u>	<u>227</u>	<u>227</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$118,056</u></u>	<u><u>\$113,056</u></u>	<u><u>\$75,954</u></u>	<u><u>(\$37,102)</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, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$42,603	\$42,603	\$42,603	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contract Services	<u>21,302</u>	<u>21,302</u>	<u>21,302</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	21,301	21,301	21,301	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>\$21,301</u></u>	<u><u>\$21,301</u></u>	<u><u>\$21,301</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
DARE Grant
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$35,730	\$35,730	\$35,334	(\$396)
Other	13,000	13,000	15,200	2,200
<i>Total Revenues</i>	48,730	48,730	50,534	1,804
Expenditures				
Current:				
Public Safety				
Personal Services	56,851	56,851	24,509	32,342
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,121)	(8,121)	26,025	34,146
Other Financing Sources (Uses)				
Transfers In	5,000	5,000	0	(5,000)
<i>Net Change in Fund Balance</i>	(3,121)	(3,121)	26,025	29,146
Fund Balance Beginning of Year	118,818	118,818	118,818	0
<i>Fund Balance End of Year</i>	\$115,697	\$115,697	\$144,843	\$29,146

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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$166,946	\$166,946	\$179,812	\$12,866
Other	17,000	17,000	14,117	(2,883)
<i>Total Revenues</i>	<u>183,946</u>	<u>183,946</u>	<u>193,929</u>	<u>9,983</u>
Expenditures				
Current:				
Public Safety				
Personal Services	202,068	204,568	202,951	1,617
Materials and Supplies	2,000	500	0	500
Other	29,378	28,378	20,511	7,867
<i>Total Expenditures</i>	<u>233,446</u>	<u>233,446</u>	<u>223,462</u>	<u>9,984</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(49,500)	(49,500)	(29,533)	19,967
Other Financing Sources (Uses)				
Transfers In	46,454	46,454	51,368	4,914
<i>Net Change in Fund Balance</i>	(3,046)	(3,046)	21,835	24,881
Fund Balance Beginning of Year	<u>97,592</u>	<u>97,592</u>	<u>97,592</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$94,546</u></u>	<u><u>\$94,546</u></u>	<u><u>\$119,427</u></u>	<u><u>\$24,881</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Indigent Guardianship
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$10,000	\$10,000	\$9,757	(\$243)
Expenditures				
Current:				
Public Safety				
Contract Services	15,950	28,061	26,000	2,061
Other	3,300	0	0	0
<i>Total Expenditures</i>	19,250	28,061	26,000	2,061
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,250)	(18,061)	(16,243)	1,818
Other Financing Sources (Uses)				
Transfers In	15,250	15,250	0	(15,250)
Transfers Out	(6,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	9,250	15,250	0	(15,250)
<i>Net Change in Fund Balance</i>	0	(2,811)	(16,243)	(13,432)
Fund Balance Beginning of Year	18,410	18,410	18,410	0
<i>Fund Balance End of Year</i>	\$18,410	\$15,599	\$2,167	(\$13,432)

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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$2,700	\$2,700	\$2,108	(\$592)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	500	500	0	500
Other	2,000	2,000	416	1,584
<i>Total Expenditures</i>	2,500	2,500	416	2,084
<i>Net Change in Fund Balance</i>	200	200	1,692	1,492
Fund Balance Beginning of Year	18,627	18,627	18,627	0
Unexpended Prior Year Encumbrances	738	738	738	0
<i>Fund Balance End of Year</i>	\$19,565	\$19,565	\$21,057	\$1,492

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, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>8,018</u>	<u>8,018</u>	<u>8,018</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,018</u></u>	<u><u>\$8,018</u></u>	<u><u>\$8,018</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$700	\$700	\$510	(\$190)
Other	200	200	0	(200)
<i>Total Revenues</i>	900	900	510	(390)
Expenditures				
Current:				
Public Safety				
Contract Services	900	900	0	900
<i>Net Change in Fund Balance</i>	0	0	510	510
Fund Balance Beginning of Year	7,547	7,547	7,547	0
<i>Fund Balance End of Year</i>	\$7,547	\$7,547	\$8,057	\$510

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Commissary
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$150,000	\$150,000	\$206,088	\$56,088
Expenditures				
Current:				
Public Safety				
Materials and Supplies	155,000	175,000	162,822	12,178
Capital Outlay	0	119,000	118,750	250
<i>Total Expenditures</i>	<u>155,000</u>	<u>294,000</u>	<u>281,572</u>	<u>12,428</u>
<i>Net Change in Fund Balance</i>	(5,000)	(144,000)	(75,484)	68,516
Fund Balance Beginning of Year	256,313	256,313	256,313	0
Unexpended Prior Year Encumbrances	<u>16,318</u>	<u>16,318</u>	<u>16,318</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$267,631</u>	<u>\$128,631</u>	<u>\$197,147</u>	<u>\$68,516</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Chardon Tower
Budget Basis
For the Year Ended December 31, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Other	\$2,000	\$2,000	\$2,141	\$141
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,000	2,000	2,141	141
Fund Balance Beginning of Year	<u>32,063</u>	<u>32,063</u>	<u>32,063</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$34,063</u></u>	<u><u>\$34,063</u></u>	<u><u>\$34,204</u></u>	<u><u>\$141</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, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$1,000	\$1,000	\$2,097	\$1,097
Expenditures				
Current:				
Public Safety				
Other	<u>7,700</u>	<u>7,700</u>	<u>6,999</u>	<u>701</u>
<i>Net Change in Fund Balance</i>	(6,700)	(6,700)	(4,902)	1,798
Fund Balance Beginning of Year	31,398	31,398	31,398	0
Unexpended Prior Year Encumbrances	<u>331</u>	<u>331</u>	<u>331</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,029</u></u>	<u><u>\$25,029</u></u>	<u><u>\$26,827</u></u>	<u><u>\$1,798</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Pretrial Release
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$27,535	\$27,535	\$27,535	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	27,377	27,377	25,293	2,084
Materials and Supplies	125	125	0	125
Other	33	831	830	1
<i>Total Expenditures</i>	27,535	28,333	26,123	2,210
<i>Net Change in Fund Balance</i>	0	(798)	1,412	2,210
Fund Balance Beginning of Year	2,352	2,352	2,352	0
<i>Fund Balance End of Year</i>	\$2,352	\$1,554	\$3,764	\$2,210

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, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Other	\$38,000	\$38,000	\$58,805	\$20,805
Expenditures				
Current:				
Public Safety				
Capital Outlay	<u>63,000</u>	<u>63,000</u>	<u>45,252</u>	<u>17,748</u>
Excess of Revenues Over (Under) Expenditures	(25,000)	(25,000)	13,553	38,553
Other Financing Sources (Uses):				
Operating Transfers In	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>(10,000)</u>
<i>Net Change in Fund Balance</i>	(15,000)	(15,000)	13,553	28,553
Fund Balance Beginning of Year	<u>23,849</u>	<u>23,849</u>	<u>23,849</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,849</u></u>	<u><u>\$8,849</u></u>	<u><u>\$37,402</u></u>	<u><u>\$28,553</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$5,520	\$12,520	\$14,170	\$1,650
Expenditures:				
Current:				
Public Safety				
Other	6,800	13,800	12,307	1,493
<i>Net Change in Fund Balance</i>	(1,280)	(1,280)	1,863	3,143
Fund Balance Beginning of Year	3,148	3,148	3,148	0
<i>Fund Balance End of Year</i>	\$1,868	\$1,868	\$5,011	\$3,143

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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$110,000	\$110,000	\$153,316	\$43,316
Expenditures				
Current:				
Public Safety				
Personal Services	58,496	91,876	81,819	10,057
Materials and Supplies	10,000	10,000	5,537	4,463
Other	35,000	85,000	83,993	1,007
<i>Total Expenditures</i>	103,496	186,876	171,349	15,527
<i>Net Change in Fund Balance</i>	6,504	(76,876)	(18,033)	58,843
Fund Balance Beginning of Year	123,194	123,194	123,194	0
Unexpended Prior Year Expenditures	1,834	1,834	1,834	0
<i>Fund Balance End of Year</i>	\$131,532	\$48,152	\$106,995	\$58,843

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, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>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
Workforce Investment Act
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$330,000	\$177,164	\$177,164	\$0
Other	55,000	21,088	21,088	0
<i>Total Revenues</i>	385,000	198,252	198,252	0
Expenditures				
Current:				
Human Services				
Contract Services	385,000	212,316	200,149	12,167
<i>Net Change in Fund Balance</i>	0	(14,064)	(1,897)	12,167
Fund Balance Beginning of Year	14,064	14,064	14,064	0
<i>Fund Balance End of Year</i>	\$14,064	\$0	\$12,167	\$12,167

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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$46,000	\$46,000	\$57,742	\$11,742
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contract Services	69,500	69,500	65,500	4,000
Other	12,222	10,500	6,314	4,186
<i>Total Expenditures</i>	81,722	80,000	71,814	8,186
<i>Net Change in Fund Balance</i>	(35,722)	(34,000)	(14,072)	19,928
Fund Balance Beginning of Year	147,933	147,933	147,933	0
Unexpended Prior Year Encumbrances	18,071	18,071	18,071	0
<i>Fund Balance End of Year</i>	\$130,282	\$132,004	\$151,932	\$19,928

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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$500,000	\$500,000	\$546,295	\$46,295
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	456,299	532,955	513,203	19,752
Materials and Supplies	15,000	7,000	6,745	255
Other	10,500	10,444	1,404	9,040
<i>Total Expenditures</i>	481,799	550,399	521,352	29,047
<i>Net Change in Fund Balance</i>	18,201	(50,399)	24,943	75,342
Fund Balance Beginning of Year	1,183,460	1,183,460	1,183,460	0
Unexpended Prior Year Encumbrances	1,889	1,889	1,889	0
<i>Fund Balance End of Year</i>	\$1,203,550	\$1,134,950	\$1,210,292	\$75,342

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, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Licenses and Permits	\$80,000	\$80,000	\$124,718	\$44,718
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	80,000	80,000	124,718	44,718
Fund Balance Beginning of Year	<u>232,390</u>	<u>232,390</u>	<u>232,390</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$312,390</u></u>	<u><u>\$312,390</u></u>	<u><u>\$357,108</u></u>	<u><u>\$44,718</u></u>

Geauga County, Ohio

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

Debt Service

Budget Basis

For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special Assessments	\$334,208	\$334,208	\$160,897	(\$173,311)
Expenditures				
Debt Service:				
Bond Retirement				
Principal Retirement	20,465	20,495	20,493	2
Interest and Fiscal Charges	22,165	22,060	21,437	623
Note Retirement				
Principal Retirement	2,000,000	2,110,000	2,110,000	0
Interest and Fiscal Charges	75,000	30,000	28,870	1,130
Mortgage Revenue Bond				
Principal Retirement	10,000	0	0	0
Interest and Fiscal Charges	27,813	250	0	250
<i>Total Expenditures</i>	<u>2,155,443</u>	<u>2,182,805</u>	<u>2,180,800</u>	<u>2,005</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,821,235)</u>	<u>(1,848,597)</u>	<u>(2,019,903)</u>	<u>(171,306)</u>
Other Financing Sources (Uses)				
Proceeds of Notes	2,000,000	0	0	0
Transfers In	671,180	181,180	118,814	(62,366)
<i>Total Other Financing Sources (Uses)</i>	<u>2,671,180</u>	<u>181,180</u>	<u>118,814</u>	<u>(62,366)</u>
<i>Net Change in Fund Balance</i>	849,945	(1,667,417)	(1,901,089)	(233,672)
Fund Balance Beginning of Year	2,958,689	2,958,689	2,958,689	0
<i>Fund Balance End of Year</i>	<u>\$3,808,634</u>	<u>\$1,291,272</u>	<u>\$1,057,600</u>	<u>(\$233,672)</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$479,300	\$23,618	\$23,618	\$0
Interest	900	900	4,490	3,590
Other	0	8,297	8,297	0
<i>Total Revenues</i>	<u>480,200</u>	<u>32,815</u>	<u>36,405</u>	<u>3,590</u>
Expenditures				
Current:				
Public Works				
Contract Services	200,900	457,379	310,115	147,264
Capital Outlay	537,350	45,350	42,879	2,471
<i>Total Expenditures</i>	<u>738,250</u>	<u>502,729</u>	<u>352,994</u>	<u>149,735</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(258,050)	(469,914)	(316,589)	153,325
Other Financing Sources (Uses)				
Transfers In	258,050	311,545	311,545	0
<i>Net Change in Fund Balance</i>	0	(158,369)	(5,044)	153,325
Fund Balance Beginning of Year	553,987	553,987	553,987	0
Unexpended Prior Year Encumbrances	15,785	15,785	15,785	0
<i>Fund Balance End of Year</i>	<u>\$569,772</u>	<u>\$411,403</u>	<u>\$564,728</u>	<u>\$153,325</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$40,000	\$40,000	\$52,481	\$12,481
Fines and Forfeitures	77,000	77,000	101,366	24,366
<i>Total Revenues</i>	<u>117,000</u>	<u>117,000</u>	<u>153,847</u>	<u>36,847</u>
Expenditures				
Current:				
General Government:				
Judicial				
Other	12,500	13,100	12,970	130
Capital Outlay	104,224	104,224	104,150	74
<i>Total Expenditures</i>	<u>116,724</u>	<u>117,324</u>	<u>117,120</u>	<u>204</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	276	(324)	36,727	37,051
Other Financing Sources (Uses)				
Transfers In	32,000	32,000	0	(32,000)
<i>Net Change in Fund Balance</i>	32,276	31,676	36,727	5,051
Fund Balance Beginning of Year	465,509	465,509	465,509	0
Unexpended Prior Year Encumbrances	12,504	12,504	12,504	0
<i>Fund Balance End of Year</i>	<u>\$510,289</u>	<u>\$509,689</u>	<u>\$514,740</u>	<u>\$5,051</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,881,642	\$2,881,642	\$2,987,534	\$105,892
Intergovernmental	981,043	1,851,560	1,242,008	(609,552)
<i>Total Revenues</i>	<u>3,862,685</u>	<u>4,733,202</u>	<u>4,229,542</u>	<u>(503,660)</u>
Expenditures				
Current:				
Public Works				
Materials and Supplies	200,000	299,570	129,312	170,258
Contract Services	100,000	250,000	144,194	105,806
Capital Outlay	1,884,564	3,225,613	2,945,531	280,082
Other	0	50,430	50,429	1
<i>Total Expenditures</i>	<u>2,184,564</u>	<u>3,825,613</u>	<u>3,269,466</u>	<u>556,147</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,678,121	907,589	960,076	52,487
Other Financing Sources (Uses)				
Transfers Out	(1,000,000)	(700,000)	(700,000)	0
<i>Net Change in Fund Balance</i>	678,121	207,589	260,076	52,487
Fund Balance Beginning of Year	<u>387,928</u>	<u>387,928</u>	<u>387,928</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,066,049</u></u>	<u><u>\$595,517</u></u>	<u><u>\$648,004</u></u>	<u><u>\$52,487</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Permanent Improvement
Budget Basis
For the Year Ended December 31, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Other	\$145,000	\$145,000	\$24,185	(\$120,815)
Expenditures				
Current:				
Public Works				
Contract Services	5,000	5,000	0	5,000
Other	20,000	21,000	9,325	11,675
Capital Outlay	100,000	551,000	218,346	332,654
<i>Total Expenditures</i>	<u>125,000</u>	<u>577,000</u>	<u>227,671</u>	<u>349,329</u>
<i>Net Change in Fund Balance</i>	20,000	(432,000)	(203,486)	228,514
Fund Balance Beginning of Year	1,665,417	1,665,417	1,665,417	0
Unexpended Prior Year Encumbrances	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,687,417</u>	<u>\$1,235,417</u>	<u>\$1,463,931</u>	<u>\$228,514</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, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$0	\$0	\$3,015	\$3,015
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	3,015	3,015
Fund Balance Beginning of Year	<u>291,496</u>	<u>291,496</u>	<u>291,496</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$291,496</u></u>	<u><u>\$291,496</u></u>	<u><u>\$294,511</u></u>	<u><u>\$3,015</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
HUD Housing/CDBG
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$140,800	\$140,800	\$127,431	(\$13,369)
Interest	102	102	1,355	1,253
Other	10,000	10,000	764	(9,236)
<i>Total Revenues</i>	150,902	150,902	129,550	(21,352)
Expenditures				
Current:				
Public Works				
Contract Services	181,266	113,539	141,403	(27,864)
<i>Net Change in Fund Balance</i>	(30,364)	37,363	(11,853)	(49,216)
Fund Balance Beginning of Year	156,505	156,505	156,505	0
Unexpended Prior Year Encumbrances	1,094	1,094	1,094	0
<i>Fund Balance End of Year</i>	<u>\$127,235</u>	<u>\$194,962</u>	<u>\$145,746</u>	<u>(\$49,216)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Transportation Capital Grant
Budget Basis
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$140,000	\$140,000	\$0	(\$140,000)
Other	10,500	10,500	14,786	4,286
<i>Total Revenues</i>	150,500	150,500	14,786	(135,714)
Expenditures				
Current:				
Human Services				
Capital Outlay	164,000	25,200	21,138	4,062
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,500)	125,300	(6,352)	(131,652)
Other Financing Sources (Uses)				
Transfers In	35,000	35,000	2,100	(32,900)
<i>Net Change in Fund Balance</i>	21,500	160,300	(4,252)	(164,552)
Fund Balance Beginning of Year	11,268	11,268	11,268	0
<i>Fund Balance End of Year</i>	<u>\$32,768</u>	<u>\$171,568</u>	<u>\$7,016</u>	<u>(\$164,552)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Courthouse Donations
Budget Basis
For the Year Ended December 31, 2017*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Judicial				
Capital Outlay	<u>289,000</u>	<u>169,000</u>	<u>0</u>	<u>169,000</u>
<i>Net Change in Fund Balance</i>	(289,000)	(169,000)	0	169,000
Fund Balance Beginning of Year	263,513	263,513	263,513	0
Unexpended Prior Year Encumbrances	<u>1,689</u>	<u>1,689</u>	<u>1,689</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>(\$23,798)</u></u>	<u><u>\$96,202</u></u>	<u><u>\$265,202</u></u>	<u><u>\$169,000</u></u>

Statistical Section

Statistical Section

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

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

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

Geauga County, Ohio

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

	2017	2016	2015	2014
Governmental Activities				
Net Investment in Capital Assets	\$176,175,511	\$174,969,097	\$174,739,215	\$173,927,570
Restricted for:				
Capital Projects	1,926,671	3,735,607	5,838,763	5,223,996
Debt Service	1,330,640	3,315,471	3,194,423	2,095,788
911 Program	30,629	51,180	26,836	105,481
Mental Health	3,653,845	3,641,941	4,181,658	3,787,124
Children's Services	3,367,584	1,965,952	1,676,353	2,257,573
Public Assistance	667,093	970,435	1,285,393	879,472
Developmental Disabilities	8,001,127	6,591,585	4,897,166	6,737,001
Aging	2,532,325	2,573,363	2,505,574	2,273,086
Community Development Programs	3,418,857	3,577,732	3,390,471	3,722,742
Revolving Loan	0	0	0	0
Real Estate Assessment	906,303	1,150,037	1,421,362	1,583,925
Delinquent Tax	824,203	854,537	969,437	1,068,343
Motor Vehicle License	3,376,965	3,585,666	3,618,957	3,026,049
Other Purposes	3,287,854	3,204,673	3,138,597	3,236,660
Unrestricted (Deficit)	<u>(11,876,305)</u>	<u>(8,767,542)</u>	<u>(8,994,154)</u>	<u>(9,526,103)</u>
<i>Total Governmental Activities Net Position</i>	<u>197,623,302</u>	<u>201,419,734</u>	<u>201,890,051</u>	<u>200,398,707</u>
Business-Type Activities				
Net Investment in Capital Assets	28,421,834	27,559,838	25,514,387	22,395,863
Unrestricted	<u>5,159,824</u>	<u>6,546,359</u>	<u>8,191,685</u>	<u>10,851,048</u>
<i>Total Business-Type Activities Net Position</i>	<u>33,581,658</u>	<u>34,106,197</u>	<u>33,706,072</u>	<u>33,246,911</u>
Primary Government				
Net Investment in Capital Assets	204,597,345	202,528,935	200,253,602	196,323,433
Restricted	33,324,096	35,218,179	36,144,990	35,997,240
Unrestricted (Deficit)	<u>(6,716,481)</u>	<u>(2,221,183)</u>	<u>(802,469)</u>	<u>1,324,945</u>
<i>Total Primary Government Net Position</i>	<u>\$231,204,960</u>	<u>\$235,525,931</u>	<u>\$235,596,123</u>	<u>\$233,645,618</u>

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

2013	2012	2011	2010	2009	2008
\$171,164,092	\$165,254,485	\$165,455,274	\$157,038,178	\$153,951,551	\$151,545,480
6,074,657	7,985,917	6,097,652	8,474,720	8,092,959	8,091,604
2,648,654	3,300,479	1,451,173	1,258,399	1,681,961	1,023,581
114,252	162,400	0	0	0	303,379
3,544,212	3,371,140	2,996,580	3,382,876	3,380,247	4,625,550
2,790,005	2,729,957	3,197,832	3,048,101	2,320,476	2,243,095
865,100	800,508	463,199	393,651	244,068	43,377
7,958,512	10,200,493	9,285,615	7,365,166	7,199,881	6,971,361
2,288,029	2,101,516	1,872,995	954,767	970,393	952,468
3,579,751	3,891,484	3,342,345	3,766,324	4,059,209	0
0	0	0	0	0	3,581,687
1,710,941	1,632,269	1,488,654	1,288,529	1,218,910	1,107,363
1,155,001	1,183,796	1,137,755	1,061,306	959,766	847,645
2,707,128	2,648,004	2,768,360	3,096,202	2,797,099	3,633,407
3,247,598	2,969,067	2,843,836	3,617,893	4,286,373	3,742,639
14,928,737	10,752,876	12,143,146	10,241,479	10,139,703	11,807,844
<u>224,776,669</u>	<u>218,984,391</u>	<u>214,544,416</u>	<u>204,987,591</u>	<u>201,302,596</u>	<u>200,520,480</u>
21,916,489	21,677,955	20,561,770	21,588,719	18,468,129	18,506,480
12,342,494	12,133,009	12,416,221	11,618,716	10,516,115	10,572,995
<u>34,258,983</u>	<u>33,810,964</u>	<u>32,977,991</u>	<u>33,207,435</u>	<u>28,984,244</u>	<u>29,079,475</u>
193,080,581	186,932,440	186,017,044	178,626,897	172,419,680	170,051,960
38,683,840	42,977,030	36,945,996	37,707,934	37,211,342	37,167,156
27,271,231	22,885,885	24,559,367	21,860,195	20,655,818	22,380,839
<u>\$259,035,652</u>	<u>\$252,795,355</u>	<u>\$247,522,407</u>	<u>\$238,195,026</u>	<u>\$230,286,840</u>	<u>\$229,599,955</u>

Geauga County, Ohio

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

	2017	2016	2015
Program Revenues			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$4,319,696	\$4,322,239	\$4,077,002
Judicial	1,655,804	1,485,153	1,568,925
Public Safety	2,520,699	2,422,686	2,308,672
Public Works	116,299	109,955	183,572
Health	354,069	319,317	286,414
Human Services	1,862,658	2,020,689	2,276,856
Operating Grants and Contributions	22,971,699	21,153,293	24,563,474
Capital Grants and Contributions	1,491,111	1,719,306	1,308,554
<i>Total Governmental Activities Program Revenues</i>	<u>35,292,035</u>	<u>33,552,638</u>	<u>36,573,469</u>
Business-Type Activities:			
Charges for Services			
Water Resources	5,985,161	6,009,304	6,122,390
Water District	971,833	1,007,080	1,119,491
Storm Water	1,865	13,459	9,158
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	0	718,481	1,285,674
<i>Total Business-Type Activities Program Revenues</i>	<u>6,958,859</u>	<u>7,748,324</u>	<u>8,536,713</u>
<i>Total Primary Government Program Revenues</i>	<u>42,250,894</u>	<u>41,300,962</u>	<u>45,110,182</u>
Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	15,161,798	14,500,955	13,060,802
Judicial	7,208,392	5,894,984	5,476,346
Public Safety	18,189,588	15,245,321	13,699,501
Public Works	11,436,470	11,672,345	9,426,182
Health	7,218,983	6,663,372	5,672,702
Human Services	34,011,800	32,408,229	33,078,732
Economic Development and Assistance	0	0	300,022
Interest and Fiscal Charges	41,953	63,930	54,925
<i>Total Governmental Activities Expenses</i>	<u>93,268,984</u>	<u>86,449,136</u>	<u>80,769,212</u>
Business-Type Activities:			
Water Resources	6,605,422	6,625,490	8,126,680
Water District	1,400,824	1,164,913	938,335
Storm Water	11,495	12,568	12,699
<i>Total Business-Type Activities Expenses</i>	<u>8,017,741</u>	<u>7,802,971</u>	<u>9,077,714</u>
<i>Total Primary Government Expenses</i>	<u>\$101,286,725</u>	<u>\$94,252,107</u>	<u>\$89,846,926</u>

2014	2013	2012	2011	2010	2009	2008
\$3,596,964	\$3,880,897	\$4,130,123	\$3,630,260	\$3,348,181	\$3,343,364	\$4,346,674
1,413,209	1,351,983	1,395,563	1,145,378	1,023,480	828,782	865,389
1,865,927	2,328,871	2,397,994	1,803,042	1,632,396	1,796,142	2,157,931
797	621,331	470,872	113,010	444,525	269,347	199,574
202,592	164,019	145,162	137,238	153,481	148,010	153,620
2,554,433	2,080,889	2,236,111	1,543,932	1,702,001	1,448,505	1,406,264
24,691,125	26,369,927	26,301,741	28,511,453	28,981,728	29,606,158	29,389,862
2,787,889	3,568,171	3,066,847	2,142,773	6,828,593	3,685,904	1,670,137
<u>37,112,936</u>	<u>40,366,088</u>	<u>40,144,413</u>	<u>39,027,086</u>	<u>44,114,385</u>	<u>41,126,212</u>	<u>40,189,451</u>
5,899,702	6,490,737	6,430,005	5,948,084	6,568,131	5,889,682	5,419,064
1,080,732	975,370	1,077,227	876,260	825,810	771,101	637,857
2,768	7,850	13,127	5,160	8,748	2,645	7,200
0	0	0	0	0	0	0
154,320	150,362	400,000	204,919	3,132,487	825,998	1,548,025
<u>7,137,522</u>	<u>7,624,319</u>	<u>7,920,359</u>	<u>7,034,423</u>	<u>10,535,176</u>	<u>7,489,426</u>	<u>7,612,146</u>
<u>44,250,458</u>	<u>47,990,407</u>	<u>48,064,772</u>	<u>46,061,509</u>	<u>54,649,561</u>	<u>48,615,638</u>	<u>47,801,597</u>
12,835,938	11,617,876	11,386,829	8,794,782	12,498,283	11,721,086	10,824,246
5,032,235	4,610,236	4,303,762	4,152,186	4,145,917	4,260,063	4,267,814
13,595,402	12,780,841	12,331,240	11,829,178	13,029,583	14,017,371	13,047,274
10,997,072	9,906,953	11,785,901	7,512,922	15,540,378	12,068,412	12,860,130
4,514,859	7,158,971	7,605,277	8,899,604	9,220,565	9,051,788	8,518,081
33,206,034	32,634,427	31,342,171	29,768,718	28,498,808	30,374,500	29,427,102
0	189,581	36,854	962,187	299,691	0	312,378
79,091	111,374	129,438	151,257	197,380	250,161	399,272
<u>80,260,631</u>	<u>79,010,259</u>	<u>78,921,472</u>	<u>72,070,834</u>	<u>83,430,605</u>	<u>81,743,381</u>	<u>79,656,297</u>
6,633,986	6,551,434	6,129,654	6,342,760	6,169,533	7,121,900	5,251,206
958,026	903,724	1,157,042	1,042,162	418,530	869,365	1,551,043
12,682	12,563	13,083	13,265	13,652	12,755	11,083
<u>7,604,694</u>	<u>7,467,721</u>	<u>7,299,779</u>	<u>7,398,187</u>	<u>6,601,715</u>	<u>8,004,020</u>	<u>6,813,332</u>
<u>\$87,865,325</u>	<u>\$86,477,980</u>	<u>\$86,221,251</u>	<u>\$79,469,021</u>	<u>\$90,032,320</u>	<u>\$89,747,401</u>	<u>\$86,469,629</u>

Geauga County, Ohio

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

	2017	2016	2015
Net (Expense)/Revenue			
Governmental Activities	(\$57,976,949)	(\$52,896,498)	(\$44,195,743)
Business-Type Activities	(1,058,882)	(54,647)	(541,001)
<i>Total Primary Government Net (Expense)/Revenue</i>	<i>(59,035,831)</i>	<i>(52,951,145)</i>	<i>(44,736,744)</i>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	8,484,003	8,182,192	7,836,572
Debt Service	0	0	0
Aging	2,746,916	2,699,231	2,607,988
Children's Services Board	3,458,797	3,405,494	1,864,230
Mental Health	3,296,254	3,239,077	3,141,998
Developmental Disabilities	11,665,329	11,472,346	8,243,533
Capital Projects	2,995,461	2,930,629	2,837,102
Sales Taxes Levied for:			
General Purposes	14,573,998	13,859,631	13,887,260
911 Program	676,000	676,000	613,000
Grants and Entitlements not Restricted to Specific Programs	2,989,755	2,978,488	2,854,106
Interest	701,824	455,005	458,814
Other	2,684,394	2,621,579	2,161,208
Transfers	(92,214)	(93,491)	(818,724)
<i>Total Governmental Activities</i>	<i>54,180,517</i>	<i>52,426,181</i>	<i>45,687,087</i>
Business-Type Activities:			
Interest	15,279	9,493	3,197
Other	426,850	351,788	178,241
Transfers	92,214	93,491	818,724
<i>Total Business-Type Activities</i>	<i>534,343</i>	<i>454,772</i>	<i>1,000,162</i>
<i>Total Primary Government</i>	<i>54,714,860</i>	<i>52,880,953</i>	<i>46,687,249</i>
Change in Net Position			
Governmental Activities	(3,796,432)	(470,317)	1,491,344
Business-Type Activities	(524,539)	400,125	459,161
Total Primary Government Change in Net Position	(\$4,320,971)	(\$70,192)	\$1,950,505

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

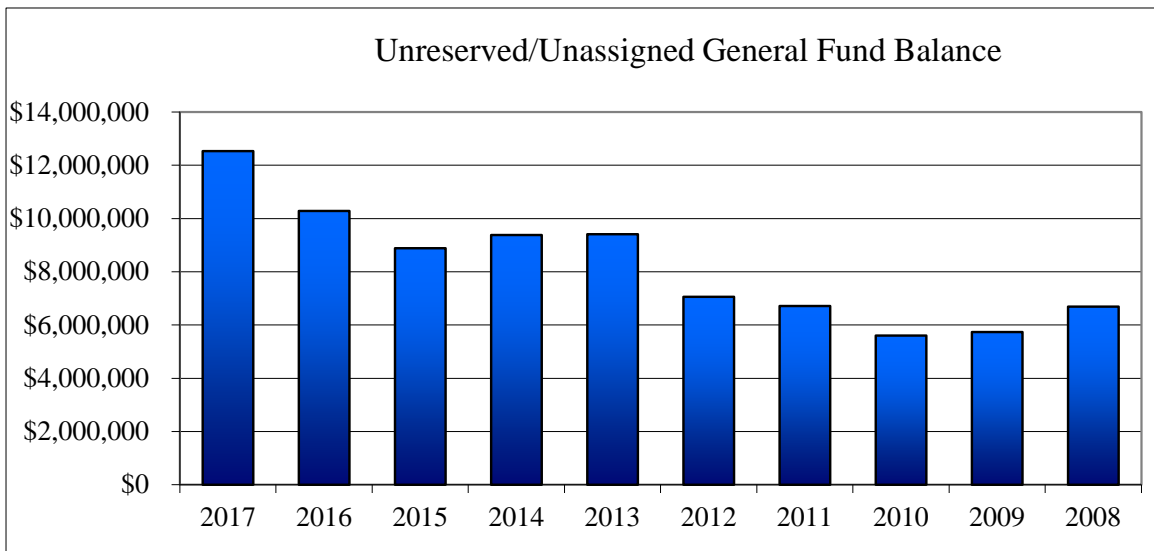
2014	2013	2012	2011	2010	2009	2008
(\$43,147,695)	(\$38,644,171)	(\$38,777,059)	(\$33,043,748)	(\$39,316,220)	(\$40,617,169)	(\$39,466,846)
(467,172)	156,598	620,580	(363,764)	3,933,461	(514,594)	798,814
(43,614,867)	(38,487,573)	(38,156,479)	(33,407,512)	(35,382,759)	(41,131,763)	(38,668,032)
7,668,912	7,712,864	7,459,658	7,670,224	7,617,985	6,061,497	6,486,228
0	0	0	0	0	696,703	0
2,589,526	2,581,531	2,553,638	2,667,375	1,744,757	1,673,020	1,698,875
1,812,654	1,807,074	1,787,549	1,682,611	1,684,036	1,643,408	1,736,616
3,101,181	3,088,179	3,064,370	3,200,876	3,223,733	2,642,012	2,428,743
8,081,701	8,018,438	8,907,650	7,923,814	7,939,051	7,741,921	7,814,121
2,791,203	2,760,959	2,706,108	2,713,547	2,721,818	3,610,918	4,056,949
13,965,061	12,184,734	11,303,113	10,774,951	10,726,010	10,281,729	11,216,612
675,592	600,000	600,000	643,000	579,471	275,000	0
2,862,479	2,814,012	2,334,978	2,441,196	2,961,133	3,117,802	2,660,488
385,041	247,428	541,482	690,450	937,259	1,623,470	3,014,789
2,010,985	2,638,078	2,005,060	2,237,595	2,953,712	2,274,530	2,554,322
(788,319)	(16,848)	(46,572)	(45,066)	(87,750)	(242,725)	(72,926)
45,156,016	44,436,449	43,217,034	42,600,573	43,001,215	41,399,285	43,594,817
945	1,247	2,090	1,776	2,364	11,708	79,600
148,217	273,326	163,731	87,478	199,616	164,930	761,335
788,319	16,848	46,572	45,066	87,750	242,725	72,926
937,481	291,421	212,393	134,320	289,730	419,363	913,861
46,093,497	44,727,870	43,429,427	42,734,893	43,290,945	41,818,648	44,508,678
2,008,321	5,792,278	4,439,975	9,556,825	3,684,995	782,116	4,127,971
470,309	448,019	832,973	(229,444)	4,223,191	(95,231)	1,712,675
\$2,478,630	\$6,240,297	\$5,272,948	\$9,327,381	\$7,908,186	\$686,885	\$5,840,646

Geauga County, Ohio

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

	2017	2016	2015	2014
General Fund				
Nonspendable	\$421,181	\$498,460	\$458,136	\$465,998
Committed	473,473	540,305	552,175	484,435
Assigned	824,874	654,673	583,196	411,335
Unassigned	12,529,704	10,282,094	8,882,786	9,378,863
Reserved	0	0	0	0
Unreserved	0	0	0	0
<i>Total General Fund</i>	<i>14,249,232</i>	<i>11,975,532</i>	<i>10,476,293</i>	<i>10,740,631</i>
All Other Governmental Funds				
Nonspendable	130,396	94,132	103,676	106,443
Restricted	27,640,419	28,447,305	26,986,809	27,589,496
Committed	2,831,120	712,407	1,676,743	2,750,831
Unassigned (Deficit)	(528)	295,373	(1,079,015)	(2,722,778)
Reserved	0	0	0	0
Unreserved, Undesigned, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service fund	0	0	0	0
Capital Projects funds	0	0	0	0
<i>Total All Other Governmental Funds</i>	<i>30,601,407</i>	<i>29,549,217</i>	<i>27,688,213</i>	<i>27,723,992</i>
<i>Total Governmental Funds</i>	<i>\$44,850,639</i>	<i>\$41,524,749</i>	<i>\$38,164,506</i>	<i>\$38,464,623</i>

Note: The County implemented GASB 54 in 2010.

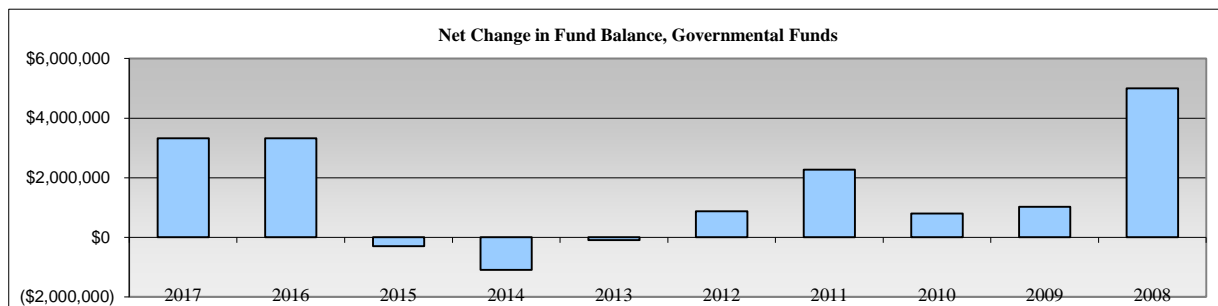


2013	2012	2011	2010	2009	2008
\$505,517	\$446,411	\$341,884	\$349,457	\$0	\$0
498,934	457,745	246,758	235,350	0	0
393,826	359,766	314,745	708,884	0	0
9,408,680	7,058,015	6,712,770	5,602,717	0	0
0	0	0	0	567,242	649,210
0	0	0	0	5,735,436	6,689,561
10,806,957	8,321,937	7,616,157	6,896,408	6,302,678	7,338,771
103,582	92,013	148,804	178,434	0	0
29,629,054	33,151,584	30,572,585	26,410,078	0	0
1,998,137	620,756	957,253	3,026,340	0	0
(2,981,752)	(2,529,204)	(513,361)	0	0	0
0	0	0	0	5,649,910	7,474,997
0	0	0	0	19,164,322	18,866,739
0	0	0	0	2,145,479	1,396,428
0	0	0	0	2,454,769	(378,381)
28,749,021	31,335,149	31,165,281	29,614,852	29,414,480	27,359,783
\$39,555,978	\$39,657,086	\$38,781,438	\$36,511,260	\$35,717,158	\$34,698,554

Geauga County, Ohio

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

	2017	2016	2015	2014
Revenues				
Property Taxes	\$32,561,098	\$31,176,551	\$26,519,018	\$26,066,927
Sales Tax	14,951,407	14,516,159	14,052,049	14,189,574
Permissive Motor Vehicle License Tax	287,554	610,681	717,532	600,082
Charges for Services	9,667,375	9,535,827	9,485,138	8,663,787
Licenses and Permits	472,008	500,105	362,256	295,920
Fines and Forfeitures	357,335	348,407	467,443	450,322
Intergovernmental	25,890,174	26,223,011	27,798,157	29,010,995
Special Assessments	160,897	183,763	342,062	340,680
Interest	709,516	455,005	458,814	385,041
Rentals	276,366	237,847	253,183	223,260
Contributions/Donations	307,019	423,949	443,479	272,882
Other	2,684,394	2,621,579	2,161,208	2,010,985
Total Revenues	88,325,143	86,832,884	83,060,339	82,510,455
Expenditures				
General Government:				
Legislative and Executive	13,529,982	13,171,563	12,234,111	11,878,254
Judicial	6,043,038	5,522,243	5,408,992	4,986,444
Public Safety	15,356,711	14,144,732	13,618,369	13,297,503
Public Works	6,986,012	7,796,457	6,785,694	6,141,683
Health	6,427,091	6,610,396	5,619,531	6,453,502
Human Services	32,039,004	31,259,564	32,848,388	32,424,319
Economic Development and Assistance	0	0	300,022	0
Capital Outlay	4,342,074	4,704,067	6,011,599	7,954,087
Debt Service				
Principal Retirement	140,653	145,516	383,739	314,356
Principal Retirement Current Refunding	0	0	0	0
Interest and Fiscal Charges	42,474	69,655	51,287	80,588
Total Expenditures	84,907,039	83,424,193	83,261,732	83,530,736
Excess of Revenues Over (Under) Expenditures	3,418,104	3,408,691	(201,393)	(1,020,281)
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
OPWC Loans Issued	0	0	0	0
Inception of Capital Lease	0	45,043	0	7,245
General Obligation Bonds Issued	0	0	0	0
General Obligation Notes Issued	0	0	0	0
Payment on Refunding Notes	0	0	0	0
Transfers In	4,784,338	5,270,073	6,936,141	6,418,485
Transfers Out	(4,876,552)	(5,363,564)	(7,034,865)	(6,496,804)
Total Other Financing Sources (Uses)	(92,214)	(48,448)	(98,724)	(71,074)
Net Change in Fund Balances	\$3,325,890	\$3,360,243	(\$300,117)	(\$1,091,355)
Debt Service as a Percentage of				
Noncapital Expenditures	0.22%	0.26%	0.55%	0.50%



Source: Geauga County Auditor

2013	2012	2011	2010	2009	2008
\$25,970,983	\$26,679,474	\$25,804,326	\$24,622,759	\$23,957,698	\$24,273,596
12,492,364	11,706,845	11,187,156	11,054,675	10,693,407	11,521,245
414,530	442,038	449,301	880,930	438,928	462,913
9,076,831	9,474,198	7,543,608	7,101,534	6,831,064	8,472,404
349,529	222,252	188,942	218,834	224,456	262,769
444,496	503,450	430,672	430,222	400,119	289,680
30,742,027	30,431,035	33,871,780	38,082,770	35,724,239	32,667,216
361,755	374,689	382,403	601,682	417,740	286,255
247,428	541,482	690,450	937,259	1,623,470	3,033,776
194,250	201,826	209,217	240,413	262,365	104,021
513,715	269,713	236,850	270,553	211,292	610,157
2,807,335	2,005,060	2,237,595	2,953,712	2,274,530	2,554,322
83,615,243	82,852,062	83,232,300	87,395,343	83,059,308	84,538,354
10,683,651	10,530,717	10,503,362	11,267,955	10,866,427	10,438,534
4,453,567	4,197,526	4,015,061	3,998,110	4,141,300	3,699,845
12,257,195	12,254,606	11,778,850	12,767,034	12,574,469	12,313,450
7,121,179	6,352,899	6,354,081	7,431,673	6,462,564	6,681,248
7,285,762	7,562,603	8,888,432	9,191,408	8,959,513	8,474,926
32,030,525	30,499,329	29,375,321	29,087,840	29,570,964	28,883,636
189,581	36,854	962,187	299,691	0	312,378
9,115,468	10,480,559	8,493,712	11,685,708	9,061,860	8,147,104
458,614	431,945	409,255	581,322	557,164	327,001
0	0	0	0	20,000	90,000
113,538	131,507	153,255	204,500	256,888	400,077
83,709,080	82,478,545	80,933,516	86,515,241	82,471,149	79,768,199
(93,837)	373,517	2,298,784	880,102	588,159	4,770,155
0	499,429	0	0	0	0
0	0	0	0	0	300,000
9,577	49,274	16,460	0	23,170	0
0	0	0	0	650,000	0
0	0	0	0	180,000	200,000
0	0	0	0	(180,000)	(200,000)
7,084,046	4,689,620	3,756,134	5,810,870	4,576,992	6,499,619
(7,100,894)	(4,736,192)	(3,801,200)	(5,896,870)	(4,819,717)	(6,572,545)
(7,271)	502,131	(28,606)	(86,000)	430,445	227,074
(\$101,108)	\$875,648	\$2,270,178	\$794,102	\$1,018,604	\$4,997,229
0.75%	0.74%	0.82%	0.97%	1.08%	1.09%

Geauga County, Ohio

Assessed and Estimated Actual Value of Taxable Property Last Ten Years

Year	Real Property			Tangible Personal Property			
	Assessed Value		Estimated Actual Value (1)	General Business		Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2017	\$2,646,410,590	\$339,742,680	\$8,531,866,486	\$0	\$0	\$108,024,360	\$122,754,955
2016	2,632,099,660	337,581,590	8,484,803,571	0	0	99,798,080	113,406,909
2015	2,619,766,110	337,850,450	8,450,333,029	0	0	88,794,640	100,903,000
2014	2,587,968,450	334,093,980	8,348,749,800	0	0	81,550,480	92,671,000
2013	2,578,288,810	336,452,520	8,327,832,371	0	0	74,215,370	84,335,648
2012	2,575,693,510	339,042,100	8,327,816,029	0	0	68,095,110	77,380,807
2011	2,682,868,720	345,071,580	8,651,258,000	0	0	65,637,020	74,587,523
2010	2,682,149,530	322,582,180	8,584,947,743	0	0	64,208,980	72,964,750
2009	2,666,416,570	324,889,480	8,546,588,714	0	0	59,294,730	67,380,375
2008	2,630,914,310	321,041,970	8,434,160,800	49,479,060	791,664,960	56,379,620	64,067,750

- (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. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

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

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			
\$3,094,177,630	\$8,654,621,440	36%	\$10.948660	\$11.554030	\$12.700000	\$35.202690	\$11.076270	
3,069,479,330	8,598,210,481	36	10.945140	11.537560	11.200000	33.682700	11.067350	
3,046,411,200	8,551,236,029	36	9.441963	10.009399	11.200000	30.651362	9.556130	
3,003,612,910	8,441,420,800	36	9.484310	9.980294	11.200000	30.664604	9.586060	
2,988,956,700	8,412,168,019	36	9.475980	9.872880	11.200000	30.548860	9.563460	
2,982,830,720	8,405,196,835	35	9.464730	9.772260	11.200000	30.436990	9.539300	
3,093,577,320	8,725,845,523	35	9.209040	9.658890	11.200000	30.067930	9.301460	
3,068,940,690	8,657,912,493	35	8.812560	9.337310	11.200000	29.349870	8.917660	
3,050,600,780	8,613,969,089	35	8.576157	8.965732	11.200000	28.741889	8.668670	
3,057,814,960	9,289,893,510	33	8.529426	8.879950	11.200000	28.609376	8.656340	

Geauga County, Ohio

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

	2017	2016	2015	2014
Unvoted Millage				
Operating	\$2.500000	\$2.500000	\$2.500000	\$2.500000
Bond Retirement	0.000000	0.000000	0.000000	0.000000
<i>Total Unvoted Millage</i>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>
Voted Millage - by levy				
1986 Road Improvement - 5 years				
Residential/Agricultural Real	0.983885	0.983385	0.982935	0.988930
Commercial/Industrial and Public Utility Real	1.354027	1.347560	1.339377	1.330920
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
2004 Children's Services - 7 years				
Residential/Agricultural Real	0.696427	0.696074	0.695755	0.700000
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2004 Developmental Disabilities - 5 years				
Residential/Agricultural Real	3.079579	3.078022	3.076613	3.095380
Commercial/Industrial and Public Utility Real	3.300000	3.289997	3.270022	3.249374
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years				
Residential/Agricultural Real	0.497448	0.497196	0.496968	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2009 Mental Health - 5 years				
Residential/Agricultural Real	0.696427	0.696074	0.695755	0.700000
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2010 Senior Citizens - 5 years				
Residential/Agricultural Real	0.994896	0.994392	0.993937	1.000000
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2015 Children's Services - 5 years				
Residential/Agricultural Real	0.500000	0.500000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.000000	0.000000
General Business and Public Utility Personal	0.500000	0.500000	0.000000	0.000000
2015 Developmental Disabilities - 5 years				
Residential/Agricultural Real	1.000000	1.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.000000	1.000000	0.000000	0.000000
General Business and Public Utility Personal	<u>1.000000</u>	<u>1.000000</u>	<u>0.000000</u>	<u>0.000000</u>
Total Voted Millage by type of Property				
Residential/Agricultural Real	8.448662	8.445143	6.941963	6.984310
Commercial/Industrial and Public Utility Real	9.054027	9.037557	7.509399	7.480294
General Business and Public Utility Personal	<u>10.200000</u>	<u>10.200000</u>	<u>8.700000</u>	<u>8.700000</u>
Total Millage by type of Property				
Residential/Agricultural Real	\$10.948662	\$10.945143	\$9.441963	\$9.484310
Commercial/Industrial and Public Utility Real	11.554027	11.537557	10.009399	9.980294
General Business and Public Utility Personal	<u>12.700000</u>	<u>12.700000</u>	<u>11.200000</u>	<u>11.200000</u>
Total Weighted Average Tax Rate	\$11.076270	\$11.067350	\$9.556130	\$9.586060

2013	2012	2011	2010	2009	2008
\$2.500000	\$2.500000	\$2.500000	\$2.500000	\$2.000000	\$2.000000
0.000000	0.000000	0.000000	0.000000	0.500000	0.500000
<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>
0.986912	0.984190	0.940565	0.937670	0.935652	0.937240
1.299710	1.270470	1.252455	1.243492	1.206935	1.201252
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.700000	0.700000	0.624483	0.622562	0.621223	0.622277
0.700000	0.700000	0.648625	0.643983	0.625051	0.622108
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.089064	3.080540	2.943992	2.934937	2.928624	2.933594
3.173174	3.101788	3.057806	3.035924	2.946672	2.932799
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
0.500000	0.500000	0.500000	0.500000	0.499152	0.442947
0.500000	0.500000	0.500000	0.500000	0.500000	0.442306
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.700000	0.700000	0.700000	0.700000	0.475456	0.476263
0.700000	0.700000	0.700000	0.700000	0.494155	0.491829
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
1.000000	1.000000	1.000000	0.617388	0.616050	0.617105
1.000000	1.000000	1.000000	0.713907	0.692919	0.689656
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6.975976	6.964730	6.709040	6.312557	6.076157	6.029426
7.372884	7.272258	7.158886	6.837306	6.465732	6.379950
8.700000	8.700000	8.700000	8.700000	8.700000	8.700000
\$9.475976	\$9.464730	\$9.209040	\$8.812557	\$8.576157	\$8.529426
9.872884	9.772258	9.658886	9.337306	8.965732	8.879950
<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>
\$9.563460	\$9.539300	\$9.301460	\$8.917660	\$8.668670	\$8.656340

(continued)

Geauga County, Ohio

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

	2017	2016	2015	2014
Overlapping Rates by Taxing District				
City				
Chardon City				
Residential/Agricultural Real	\$8.569780	\$8.565900	\$8.550612	\$8.503876
Commercial/Industrial and Public Utility Real	9.357528	9.282340	9.246276	9.199644
General Business and Public Utility Personal	12.000000	12.000000	12.000000	12.000000
Villages				
Aquilla Village				
Residential/Agricultural Real	5.193580	5.166416	5.119136	5.105476
Commercial/Industrial and Public Utility Real	9.263660	9.263660	9.263660	9.263660
General Business and Public Utility Personal	9.500000	9.500000	9.500000	9.500000
Burton Village				
Residential/Agricultural Real	11.170027	8.211301	8.211922	8.215734
Commercial/Industrial and Public Utility Real	11.702422	9.121658	9.121658	9.111888
General Business and Public Utility Personal	12.000000	9.750000	9.750000	9.750000
Hunting Valley Village				
Residential/Agricultural Real	8.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	8.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	8.100000	5.100000	5.100000	5.100000
Middlefield Village				
Residential/Agricultural Real	5.118351	5.116906	3.622949	3.625015
Commercial/Industrial and Public Utility Real	5.194861	5.194722	4.248460	4.221937
General Business and Public Utility Personal	5.220000	5.220000	5.220000	5.220000
South Russell Village				
Residential/Agricultural Real	7.425367	7.423436	7.419355	7.412374
Commercial/Industrial and Public Utility Real	8.103718	8.184958	8.184958	8.180120
General Business and Public Utility Personal	11.950000	11.950000	11.950000	11.950000
Townships				
Auburn Township				
Residential/Agricultural Real	11.440451	11.439949	11.439653	9.429204
Commercial/Industrial and Public Utility Real	11.704575	11.391625	11.390938	9.362499
General Business and Public Utility Personal	11.500000	11.500000	11.500000	9.500000
Bainbridge Township				
Residential/Agricultural Real	18.278645	16.299699	16.331468	16.371172
Commercial/Industrial and Public Utility Real	20.653454	18.617291	18.602563	18.549094
General Business and Public Utility Personal	27.600000	25.600000	25.600000	25.600000
Burton Township				
Residential/Agricultural Real	9.930752	5.925414	5.927598	5.992107
Commercial/Industrial and Public Utility Real	10.393331	6.438076	6.327659	6.336687
General Business and Public Utility Personal	11.250000	7.250000	7.250000	7.250000

2013	2012	2011	2010	2009	2008
\$8.496392	\$7.488404	\$7.319916	\$7.313972	\$7.301112	\$7.345908
9.135812	8.010292	8.051156	7.999780	7.987048	7.964108
12.000000	11.000000	11.000000	11.000000	11.000000	11.000000
5.068516	3.637584	3.606336	3.589452	3.952796	5.304632
9.263660	5.500000	5.500000	5.500000	3.735260	9.663660
9.500000	5.500000	5.500000	5.500000	5.500000	9.900000
8.196890	8.191413	8.123088	8.117402	8.117230	8.132578
9.070939	9.034751	9.317182	9.317182	9.317182	9.340705
9.750000	9.750000	9.750000	9.750000	9.750000	9.750000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
3.752453	3.483288	3.466068	3.753309	3.753050	3.964562
4.376256	3.972540	3.958916	4.536816	4.411336	4.658617
5.430000	5.000000	5.000000	6.500000	6.500000	6.850000
7.406428	7.392542	7.351263	7.342843	7.334831	7.332940
8.180120	8.180120	8.104016	8.083554	8.085322	7.877041
11.950000	11.950000	11.950000	11.950000	11.950000	11.950000
9.427259	9.423762	9.380295	7.716086	7.705428	7.025064
9.352500	9.346241	9.345814	7.960169	7.938553	7.394219
9.500000	9.500000	9.500000	11.170000	11.170000	11.170000
16.351959	16.351687	14.162120	14.106599	14.079398	14.147061
18.402897	18.045371	15.187951	15.133074	14.532938	14.579953
25.600000	25.600000	23.750000	23.750000	23.750000	23.750000
5.987461	5.256144	5.938899	5.931612	5.928863	5.935098
6.310397	5.504342	6.313082	6.310660	6.309858	6.309858
7.250000	6.350000	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

	2017	2016	2015	2014
Townships (continued)				
Chardon Township				
Residential/Agricultural Real	\$7.876588	\$7.875530	\$7.125573	\$7.132100
Commercial/Industrial and Public Utility Real	7.739366	7.349483	6.598999	6.601560
General Business and Public Utility Personal	7.950000	7.950000	7.200000	7.200000
Chester Township				
Residential/Agricultural Real	14.571077	12.059137	12.044118	12.045577
Commercial/Industrial and Public Utility Real	15.067112	12.578841	12.601320	12.533538
General Business and Public Utility Personal	20.470000	17.970000	17.970000	17.970000
Claridon Township				
Residential/Agricultural Real	7.507716	7.500038	7.478788	7.570351
Commercial/Industrial and Public Utility Real	7.306919	7.306937	7.306160	7.309555
General Business and Public Utility Personal	9.150000	9.150000	9.150000	9.150000
Hambden Township				
Residential/Agricultural Real	9.700866	9.702184	9.694380	9.747942
Commercial/Industrial and Public Utility Real	8.857258	8.852808	8.835880	8.835880
General Business and Public Utility Personal	10.350000	10.350000	10.350000	10.350000
Huntsburg Township				
Residential/Agricultural Real	8.510475	8.509485	8.501746	8.688250
Commercial/Industrial and Public Utility Real	7.813458	7.814951	7.813577	7.879609
General Business and Public Utility Personal	9.000000	9.000000	9.000000	9.000000
Middlefield Township				
Residential/Agricultural Real	6.166024	5.038641	5.039298	5.137441
Commercial/Industrial and Public Utility Real	6.255295	5.460890	5.458964	5.452810
General Business and Public Utility Personal	6.620000	6.620000	6.620000	6.620000
Montville Township				
Residential/Agricultural Real	7.708867	7.719657	7.715789	7.851422
Commercial/Industrial and Public Utility Real	8.009507	7.989873	7.408124	7.408124
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000
Munson Township				
Residential/Agricultural Real	11.322710	9.665668	9.668096	9.691107
Commercial/Industrial and Public Utility Real	12.204726	10.406768	10.482496	10.689552
General Business and Public Utility Personal	13.900000	12.250000	12.250000	12.250000
Newbury Township				
Residential/Agricultural Real	7.850994	7.835789	7.822826	7.869148
Commercial/Industrial and Public Utility Real	7.765560	7.770143	7.705622	7.705998
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Parkman Township				
Residential/Agricultural Real	9.516255	7.524374	7.523192	7.063476
Commercial/Industrial and Public Utility Real	10.463113	8.584454	8.593079	8.100656
General Business and Public Utility Personal	10.800000	8.800000	8.800000	8.800000

2013	2012	2011	2010	2009	2008
\$7.129530	\$7.124306	\$7.020688	\$7.016052	\$6.032950	\$6.328882
6.603088	6.600385	6.846200	6.970446	6.240892	6.240880
7.200000	7.200000	7.200000	7.200000	6.700000	6.700000
12.030604	12.000124	11.516321	11.490097	11.880375	11.861174
12.453882	12.385827	12.403964	12.283196	12.344568	12.257437
17.970000	17.970000	17.970000	17.970000	18.600000	18.600000
7.560475	6.504034	6.522189	6.517078	6.515312	6.524493
7.306075	6.276289	6.288572	6.228401	6.287374	6.287374
9.150000	9.400000	9.400000	9.400000	9.400000	9.400000
9.751168	9.745582	9.184185	8.468168	8.068838	8.079529
8.528726	8.534457	9.270468	8.652988	8.247661	8.247661
10.350000	10.350000	10.350000	10.800000	10.800000	10.800000
8.681251	8.676554	8.553119	8.539277	8.528871	8.532457
7.888946	7.884235	8.703187	8.703187	8.702941	8.704085
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
5.133583	4.925851	4.904915	4.900980	4.896889	5.096994
5.452810	5.202447	5.404940	5.434770	5.403771	5.619793
6.620000	6.300000	6.300000	6.300000	6.300000	6.620000
7.844975	7.826944	7.815281	7.114430	7.317605	7.326440
7.408124	7.408124	7.946943	7.946857	7.481651	7.481651
10.400000	10.400000	10.400000	10.400000	10.700000	10.700000
9.688711	9.251027	8.866716	8.848747	8.821441	8.531022
9.999259	9.662746	9.571588	9.570607	9.474916	9.016195
12.250000	12.250000	12.250000	12.250000	12.250000	12.250000
7.867044	7.651195	7.399502	7.390908	6.116510	6.112412
7.694881	7.257842	7.569241	7.536012	6.455527	6.456541
7.900000	7.900000	7.900000	7.900000	8.700000	8.700000
7.059925	7.049932	6.955738	6.959332	6.957182	5.469605
8.100656	8.097424	7.931128	7.931128	7.622876	6.127881
8.800000	8.800000	8.800000	8.800000	8.800000	7.300000

(continued)

Geauga County, Ohio

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

	2017	2016	2015	2014
Townships (continued)				
Russell Township				
Residential/Agricultural Real	\$20.633693	\$17.469985	\$17.458352	\$17.451353
Commercial/Industrial and Public Utility Real	23.339949	20.189949	20.189949	20.189949
General Business and Public Utility Personal	27.100000	23.950000	23.950000	23.950000
Thompson Township				
Residential/Agricultural Real	9.996905	10.020228	10.009972	10.285194
Commercial/Industrial and Public Utility Real	10.182908	10.461204	10.355022	10.323303
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	9.187959	9.195043	8.059645	8.337569
Commercial/Industrial and Public Utility Real	8.286475	8.286475	7.246720	7.239502
General Business and Public Utility Personal	12.500000	12.500000	11.000000	11.000000
Special Districts				
Park District				
Residential/Agricultural Real	2.107640	2.106572	1.830387	2.118452
Commercial/Industrial and Public Utility Real	2.321300	2.314990	1.931981	2.298753
General Business and Public Utility Personal	2.700000	2.700000	2.000000	2.700000
Health District				
Residential/Agricultural Real	0.198979	0.198878	0.198787	0.200000
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Geauga County Library District				
Residential/Agricultural Real	1.993020	1.992104	1.991342	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Burton Public Library District				
Residential/Agricultural Real	1.656984	1.655386	1.652821	1.200000
Commercial/Industrial and Public Utility Real	1.697310	1.700000	1.700000	1.176218
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.200000
West Geauga Recreation District				
Residential/Agricultural Real	0.099039	0.098858	0.098686	0.098639
Commercial/Industrial and Public Utility Real	0.118825	0.118824	0.119065	0.118338
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	3.713421	2.712603	2.724201	1.590254
Commercial/Industrial and Public Utility Real	3.800000	2.800000	2.800000	2.222418
General Business and Public Utility Personal	3.800000	2.800000	2.800000	2.800000
Joint Vocational Schools				
Auburn Joint Vocational School District				
Residential/Agricultural Real	1.500000	1.500000	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2013	2012	2011	2010	2009	2008
\$15.163870	\$15.130050	\$14.608385	\$13.875555	\$12.988615	\$11.582750
18.219759	18.188828	17.668029	16.741090	15.921141	15.171141
22.850000	22.850000	22.850000	22.850000	22.850000	22.100000
10.269897	9.653227	9.702049	9.697450	9.240833	8.525891
10.323303	10.379241	10.200231	10.200231	9.822406	9.129412
12.500000	12.500000	12.500000	12.500000	12.500000	12.500000
8.336343	8.317212	9.391836	9.372200	9.377724	9.420983
7.239502	7.239178	8.427143	9.397598	8.415256	8.371342
11.000000	11.000000	12.500000	12.500000	12.500000	12.500000
2.309066	2.302694	2.200626	2.193856	2.189137	2.192852
2.673147	2.613009	2.575956	2.557525	2.482334	2.470648
3.700000	3.700000	3.700000	3.700000	3.700000	3.700000
0.200000	0.200000	0.200000	0.200000	0.135844	0.136075
0.200000	0.200000	0.200000	0.200000	0.141187	0.140522
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
2.000000	2.000000	2.000000	1.000000	0.996428	0.997974
2.000000	2.000000	2.000000	1.000000	1.000000	0.998452
2.000000	2.000000	2.000000	1.000000	1.000000	1.000000
1.200000	1.200000	1.198008	1.195624	1.195519	0.792603
1.170956	1.169313	1.200000	1.198868	1.200000	0.890484
1.200000	1.200000	1.200000	1.200000	1.200000	1.000000
0.098402	0.098011	0.091684	0.913700	0.091204	0.090967
0.117395	0.116598	0.115007	0.113241	0.109162	0.108289
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
1.585329	1.578194	1.543152	1.540568	1.538532	1.542839
2.193783	2.117116	2.146650	2.130962	2.000670	1.993384
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000

(continued)

Geauga County, Ohio

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

	2017	2016	2015	2014
Joint Vocational Schools (continued)				
Ashtabula Joint Vocational School District				
Residential/Agricultural Real	\$0.000000	\$2.432377	\$2.423554	\$2.451821
Commercial/Industrial and Public Utility Real	0.000000	2.751389	2.718105	2.521019
General Business and Public Utility Personal	0.000000	4.110000	4.110000	4.110000
Schools				
Berkshire Local School District				
Residential/Agricultural Real	21.024473	21.029561	21.004655	21.255556
Commercial/Industrial and Public Utility Real	22.462937	22.690665	22.391236	22.385354
General Business and Public Utility Personal	52.300000	52.300000	52.300000	52.300000
Cardinal Local School District				
Residential/Agricultural Real	25.367146	25.399657	24.711779	25.342490
Commercial/Industrial and Public Utility Real	33.352194	33.401981	32.511972	32.301933
General Business and Public Utility Personal	55.060000	55.090000	54.370000	54.390000
Chardon Local School District				
Residential/Agricultural Real	38.167868	38.145606	38.117639	38.165655
Commercial/Industrial and Public Utility Real	45.884526	45.406402	45.318439	45.285240
General Business and Public Utility Personal	76.780000	76.780000	76.780000	76.780000
Ledgemont Local School District				
Residential/Agricultural Real	0.000000	20.021980	20.000032	20.124350
Commercial/Industrial and Public Utility Real	0.000000	25.070136	23.917128	23.869311
General Business and Public Utility Personal	0.000000	51.200000	51.200000	51.200000
Newbury Local School District				
Residential/Agricultural Real	44.660713	44.634301	44.856190	37.177968
Commercial/Industrial and Public Utility Real	45.467771	45.515708	45.395400	37.546846
General Business and Public Utility Personal	74.140000	74.170000	74.440000	66.590000
Kenston Local School District				
Residential/Agricultural Real	43.624141	43.699455	39.542044	39.700274
Commercial/Industrial and Public Utility Real	53.082365	52.943110	48.694993	48.604715
General Business and Public Utility Personal	90.590000	90.640000	86.430000	86.650000
West Geauga Local School District				
Residential/Agricultural Real	34.684364	34.721441	34.740233	34.831738
Commercial/Industrial and Public Utility Real	35.274126	35.343794	35.437082	35.423363
General Business and Public Utility Personal	55.480000	55.550000	55.600000	55.700000
Overlapping Districts				
Hunting Valley Village				
Residential/Agricultural Real	8.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	8.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	8.100000	5.100000	5.100000	5.100000
Kirtland Public Library				
Residential/Agricultural Real	0.996608	0.992462	1.000000	1.000000
Commercial/Industrial and Public Utility Real	0.981680	0.969225	0.980815	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2013	2012	2011	2010	2009	2008
\$2.453381	\$2.443098	\$2.304526	\$2.128948	\$2.126747	\$2.135443
2.508857	2.507312	2.343204	2.198091	2.184146	2.220407
4.110000	4.110000	4.110000	4.110000	4.110000	4.110000
21.230674	21.195996	21.053163	21.202090	21.018725	21.022548
22.305339	22.280363	22.746943	22.708789	22.725963	22.696998
52.300000	52.300000	52.300000	52.300000	52.300000	52.300000
25.561321	26.259801	25.889333	25.724677	26.208790	26.254846
32.358800	32.497669	32.652139	32.422007	31.996358	31.949875
54.630000	55.360000	55.270000	55.140000	55.650000	55.650000
32.243749	32.178148	30.825294	30.743357	30.653884	30.769070
37.665642	37.100415	37.790378	37.591249	37.436296	37.154566
70.880000	70.880000	70.880000	70.880000	70.880000	70.880000
20.088457	20.017450	20.043876	20.002320	20.000018	20.000029
23.869311	24.548987	24.858720	24.858563	24.872377	24.807821
51.200000	51.200000	51.200000	51.200000	51.200000	51.200000
37.150755	37.113904	34.948858	34.855421	28.162483	28.166314
37.479431	36.692001	37.360705	37.099892	30.281784	30.286951
66.590000	66.590000	65.990000	65.950000	59.290000	59.290000
39.470663	39.642168	38.231344	38.308769	38.757420	38.858167
47.980521	47.127299	43.651740	43.636268	42.544745	42.748959
86.480000	86.690000	86.270000	86.460000	86.990000	86.990000
34.788633	34.857478	33.687247	32.490305	33.280117	33.236891
35.275697	35.290919	35.021965	33.605574	33.787018	33.650372
55.700000	55.840000	55.820000	54.680000	55.500000	55.500000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
1.000000	1.000000	1.000000	1.000000	0.999144	1.000000
1.000000	1.000000	1.000000	0.998935	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

	2017	2016	2015	2014
Overlapping Districts (continued)				
Mentor Public Library				
Residential/Agricultural Real	\$1.935270	\$1.936608	\$2.000000	\$2.000000
Commercial/Industrial and Public Utility Real	1.953732	1.969852	1.989426	1.990620
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Lake County Financing District				
Residential/Agricultural Real	2.462294	2.460887	2.485353	2.482501
Commercial/Industrial and Public Utility Real	4.900000	4.882977	4.900000	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	53.245970	53.312697	54.238980	54.448358
Commercial/Industrial and Public Utility Real	62.673792	62.945313	62.782115	61.837696
General Business and Public Utility Personal	115.200000	115.300000	115.300000	115.600000
Riverside L.S.D.				
Residential/Agricultural Real	32.075521	29.338821	30.615944	30.634166
Commercial/Industrial and Public Utility Real	31.229786	28.086499	29.174734	29.290254
General Business and Public Utility Personal	56.310000	53.780000	54.710000	54.740000
Kirtland L.S.D.				
Residential/Agricultural Real	43.408527	43.069124	44.013424	44.288266
Commercial/Industrial and Public Utility Real	42.843513	42.046685	43.061628	43.727434
General Business and Public Utility Personal	77.580000	77.320000	78.120000	78.440000
Madison L.S.D.				
Residential/Agricultural Real	29.492232	29.338056	31.123008	31.292358
Commercial/Industrial and Public Utility Real	31.960773	31.831931	33.191089	33.204563
General Business and Public Utility Personal	56.180000	56.070000	57.850000	58.050000
Mentor E.V.S.D.				
Residential/Agricultural Real	41.533453	36.703022	37.730373	37.794795
Commercial/Industrial and Public Utility Real	51.260691	46.724630	47.317156	47.550840
General Business and Public Utility Personal	82.010000	77.160000	77.420000	77.490000

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year. By statute, voted rates applied to real property valuations decrease as assessments increase.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Source: Geauga County Auditor

2013	2012	2011	2010	2009	2008
\$2.000000	\$1.100000	\$1.100000	\$1.100000	\$1.098926	\$0.434878
2.000000	1.100000	1.100000	1.095252	1.064891	0.463161
2.000000	1.100000	1.100000	1.100000	1.100000	0.625000
2.474769	2.260796	2.259228	2.256499	2.027473	2.027492
4.900000	4.615461	4.294874	4.256826	4.429467	4.455231
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
54.265225	47.570771	47.326488	48.224517	47.816083	47.461775
61.665321	54.097548	53.604115	54.466875	54.407837	53.095787
115.600000	107.700000	107.700000	108.600000	108.600000	108.300000
30.612489	28.535483	28.412548	28.398127	25.984374	25.955679
29.440073	26.671163	26.408130	26.431678	26.034077	26.017843
54.750000	54.290000	54.170000	54.180000	53.780000	53.750000
44.433242	36.282014	36.409741	36.559240	34.601921	34.535520
43.676079	35.137546	35.255286	35.351497	34.908781	34.823275
78.690000	72.060000	72.200000	72.380000	71.920000	71.840000
31.730023	25.955411	25.919959	26.067887	24.185623	24.144402
33.601318	25.870418	24.460979	24.633493	24.455883	24.595719
58.580000	54.040000	54.020000	54.190000	53.910000	53.910000
38.058132	35.204304	35.846321	35.849491	32.824842	32.654177
47.876741	42.488241	42.976475	42.306150	40.764275	41.489932
77.800000	76.960000	77.610000	77.640000	76.890000	76.700000

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
2017	\$34,346,793	\$33,610,201	98%	\$956,498	\$34,566,699
2016	34,113,617	33,047,096	97	847,170	33,894,266
2015	29,863,131	29,177,512	98	769,953	29,947,465
2014	28,841,467	28,134,974	98	755,797	28,890,771
2013	28,619,673	27,940,304	98	747,560	28,687,864
2012	28,486,649	27,717,596	97	878,888	28,596,484
2011	28,795,019	27,822,116	97	856,963	28,679,079
2010	27,404,244	26,557,332	97	845,665	27,402,997
2009	26,312,306	25,353,750	96	637,532	25,991,282
2008	25,839,244	25,019,152	97	780,455	25,799,607

- (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%	\$1,765,797	5.1%
99	1,663,449	4.9
100	754,107	2.5
100	742,601	2.6
100	938,394	3.3
100	807,066	2.8
100	1,061,037	3.7
100	987,041	3.6
99	585,817	2.2
100	600,530	1.6

Geauga County, Ohio

Principal Real Property Taxpayers 2017 and 2008

2017		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping Center II LLC	\$12,641,320	0.42%
South Franklin Circle	12,426,540	0.42
WalMart Real Estate	5,750,720	0.19
Great Lakes Cheese Co., Incorporated	5,105,070	0.17
Johnsonite, Incorporated	4,246,140	0.14
KraftMaid Cabinetry, Incorporated	4,137,570	0.14
Geauga Lake LLC	4,041,920	0.14
HD Development of Maryland, Incorporated	4,039,540	0.14
Petronzio Management Co. LLC	3,421,810	0.11
Fleck Controls LLC	2,799,690	0.09
Totals	\$58,610,320	1.96%
Total Real Property Assessed Valuation	\$2,986,153,270	
2008		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping	\$13,958,140	0.47%
Cedar Fair LP (Geauga Lake & Wildwater Kingdom)	8,924,900	0.30
WalMart Real Estate	6,708,290	0.23
KraftMaid Cabinetry, Incorporated	6,532,730	0.22
Bonner Ohio Properties Ltd.	5,366,960	0.18
HD Development of Maryland	4,281,980	0.15
Great Lakes Cheese Co. Inc.	4,014,330	0.14
Petronzio Management	3,831,860	0.13
Heather Hill, Incorporated	3,559,440	0.12
United Land & Development	3,195,750	0.11
Totals	\$60,374,380	2.05%
Total Real Property Assessed Valuation	\$2,951,956,280	

Source: Geauga County Auditor

Geauga County, Ohio

*Principal Public Utility Property Taxpayers
2017 and 2008*

<u>Taxpayer</u>	2017	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$64,920,390	60.10%
American Transmission Systems	26,404,650	24.44
Orwell Trumbull Pipeline Co. LLC	6,736,980	6.24
East Ohio Gas	5,420,590	5.02
Ohio Edison Co. / First Energy	1,938,780	1.79
Totals	<u>\$105,421,390</u>	<u>97.59%</u>
Total Public Utility Assessed Valuation	<u>\$108,024,360</u>	
<u>Taxpayer</u>	2008	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$44,107,010	78.23%
American Transmission Systems	7,035,330	12.48
East Ohio Gas	3,240,800	5.75
Ohio Edison Co. / First Energy	1,347,120	2.39
Orwell Natural Gas Co. Incorporated	467,320	0.83
Totals	<u>\$56,197,580</u>	<u>99.68%</u>
Total Public Utility Assessed Valuation	<u>\$56,379,620</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
2017	93,918	\$8,654,621,440	\$130,000	0.0015%	\$1.38
2016	94,060	8,598,210,481	195,000	0.0023	2.07
2015	94,102	8,551,236,029	260,000	0.0030	2.76
2014	94,295	8,441,420,800	325,000	0.0039	3.45
2013	93,972	8,412,168,019	390,000	0.0046	4.15
2012	93,680	8,405,196,835	455,000	0.0054	4.86
2011	93,228	8,725,845,523	520,000	0.0060	5.58
2010	93,389	8,657,912,493	585,000	0.0068	6.26
2009	99,060	8,613,969,089	650,000	0.0075	6.56
2008	94,753	9,289,893,510	0	0.0000	0.00

(1) Ohio Department of Development populations estimates

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

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

Source: Geauga County Auditor

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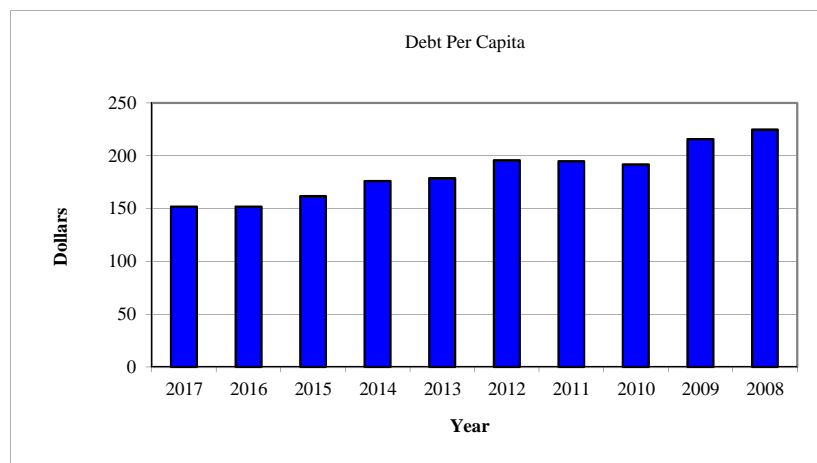
Geauga County, Ohio

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

Year	Governmental Activities					
	General Obligation Bonds	Special Assessment Bonds	Notes	Local Government Innovation Loan	Capital Leases	OPWC Loans
2017	\$130,000	\$398,456	\$0	\$251,203	\$38,648	\$0
2016	195,000	418,949	0	296,203	48,808	0
2015	260,000	438,811	0	341,203	19,419	0
2014	325,000	683,074	0	397,453	37,645	0
2013	390,000	911,768	0	0	51,062	0
2012	455,000	1,284,922	0	0	61,945	0
2011	520,000	1,637,562	0	0	26,976	0
2010	585,000	1,974,714	0	0	17,619	0
2009	650,000	2,291,402	180,000	0	22,253	15,000
2008	0	2,592,649	200,000	0	0	270,000

(1) Personal Income and Population can be found on S-40

Business-Type Activities					
OWDA Loans	Revenue Bonds	OPWC Loans	Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
\$9,132,656	\$3,569,500	\$647,599	\$14,168,062	0.25%	\$151
8,985,990	3,632,900	717,317	14,295,167	0.25	152
9,108,661	4,245,500	787,036	15,200,630	0.29	162
10,152,811	4,104,301	856,755	16,557,039	0.32	176
11,198,153	3,354,000	926,474	16,831,457	0.33	179
12,069,114	3,403,000	996,193	18,270,174	0.38	195
11,824,536	3,446,000	750,912	18,205,986	0.41	195
12,726,809	3,484,000	236,251	19,024,393	0.43	204
13,518,819	3,522,000	262,501	20,461,975	0.43	207
17,851,677	129,000	288,751	21,332,077	0.47	225



Geauga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt December 31, 2017

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
The County			
General Obligation Bonds	\$130,000	100.00 %	\$130,000
Special Assessment Bonds	398,456	100.00	398,456
Local Government Innovation Loan	251,203	100.00	251,203
Capital Leases	38,648	100.00	38,648
<i>Total County</i>	<u>818,307</u>		<u>818,307</u>
Overlapping			
All Cities wholly within County	4,920,000	100.00	4,920,000
All Townships wholly within County	2,784,640	100.00	2,784,640
All School Districts (S.D.) wholly within County	36,575,000	100.00	36,575,000
Cardinal Local S.D.	2,294,000	98.71	2,264,407
Chagrin Falls Exempted Village Local S.D.	45,069,521	36.22	16,324,181
Kirtland Local S.D.	11,409,992	0.72	82,152
Madison Local S.D.	20,411,853	0.40	81,647
Riverside Local S.D.	37,820,000	0.42	158,844
Auburn Career Center JVSD	3,455,000	49.34	1,704,697
<i>Total Overlapping</i>	<u>164,740,006</u>		<u>64,895,568</u>
Total Applicable to Geauga County	<u>\$165,558,313</u>		<u>\$65,713,875</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 2016 tax year 2017 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	
2017	\$6,742,808	\$4,568,073	\$2,174,735	\$1,261,705	\$350,245	\$1,611,950	1.35
2016	7,013,214	4,808,672	2,204,542	1,755,822	336,395	2,092,217	1.05
2015	8,769,178	6,361,726	2,407,452	1,184,369	387,641	1,572,010	1.53
2014	7,247,626	4,849,276	2,398,350	1,970,061	437,375	2,407,436	1.00
2013	6,859,879	4,841,859	2,018,020	989,680	457,529	1,447,209	1.39
2012	6,675,826	4,380,147	2,295,679	1,048,780	474,592	1,523,372	1.51
2011	5,990,785	4,567,462	1,423,323	994,992	486,993	1,481,985	0.96
2010	6,709,767	4,337,010	2,372,757	856,260	442,291	1,298,551	1.83
2009	6,039,773	5,250,925	788,848	4,482,350	386,554	4,868,904	0.16
2008	6,151,540	3,409,135	2,742,405	893,348	414,704	1,308,052	2.10

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

Source: Geauga County Auditor

Geauga County, Ohio

Computation of Legal Debt Margin Last Ten Years

	2017		2016	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,094,177,630	\$3,094,177,630	\$3,069,479,330	\$3,069,479,330
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	0	0	2,000,000	2,000,000
Total	13,878,211	13,878,211	15,950,156	15,950,156
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	1,057,600	1,057,600	2,958,689	2,958,689
Total	11,236,311	11,236,311	13,080,945	13,080,945
Net Debt	2,641,900	2,641,900	2,869,211	2,869,211
Total Legal Debt Margin	\$73,212,541	\$28,299,876	\$72,367,772	\$27,825,582
Legal Debt Margin as a Percentage of the Debt Limit	96.52%		96.19%	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		69,854,441		69,236,983
		<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
3,300,000	3,300,000	3,000,000	3,000,000	4,000,000	4,000,000
<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
2,737,318	2,737,318	1,670,667	1,670,667	2,128,478	2,128,478
<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
	68,660,280		67,590,323		67,223,918
	<u>\$74,660,280</u>		<u>\$73,590,323</u>		<u>\$73,223,918</u>

(continued)

Geauga County, Ohio

Computation of Legal Debt Margin (continued) Last Ten Years

	2012		2011	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,982,830,720</u>	<u>\$2,982,830,720</u>	<u>\$3,093,577,320</u>	<u>\$3,093,577,320</u>
Debt Limitation	\$73,070,768	\$29,828,307	\$75,839,433	\$30,935,773
Total Outstanding Debt:				
Bonds:				
General Obligation	455,000	455,000	520,000	520,000
Special Assessments	1,284,922	1,284,922	1,637,562	1,637,562
Revenue	3,403,000	3,403,000	3,446,000	3,446,000
OWDA Loans	12,069,114	12,069,114	11,824,536	11,824,536
OPWC Loans	996,193	996,193	750,912	750,912
Notes	<u>5,500,000</u>	<u>5,500,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
Total	<u>23,708,229</u>	<u>23,708,229</u>	<u>20,179,010</u>	<u>20,179,010</u>
Exemptions:				
Self-supporting Debt	12,069,114	12,069,114	11,824,536	11,824,536
Special Assessments	1,284,922	1,284,922	1,637,562	1,637,562
OPWC Loans	996,193	996,193	750,912	750,912
Debt Service Fund Balance	<u>3,159,470</u>	<u>3,159,470</u>	<u>1,651,229</u>	<u>1,651,229</u>
Total	<u>17,509,699</u>	<u>17,509,699</u>	<u>15,864,239</u>	<u>15,864,239</u>
Net Debt	<u>6,198,530</u>	<u>6,198,530</u>	<u>4,314,771</u>	<u>4,314,771</u>
Total Legal Debt Margin	<u>\$66,872,238</u>	<u>\$23,629,777</u>	<u>\$71,524,662</u>	<u>\$26,621,002</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>91.52%</u>		<u>94.31%</u>	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		<u>67,070,768</u>		<u>69,839,433</u>
		<u>\$73,070,768</u>		<u>\$75,839,433</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2010		2009		2008	
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>\$3,068,940,690</u>	<u>\$3,068,940,690</u>	<u>\$3,050,600,780</u>	<u>\$3,050,600,780</u>	<u>\$3,057,814,960</u>	<u>\$3,057,814,960</u>
\$75,223,517	\$30,689,407	\$74,765,020	\$30,506,008	\$74,945,374	\$30,578,150
585,000	585,000	650,000	650,000	0	0
1,974,714	1,974,714	2,291,402	2,291,402	2,592,649	2,592,649
3,484,000	3,484,000	3,522,000	3,522,000	129,000	129,000
12,726,809	12,726,809	13,518,819	13,518,819	17,851,677	17,851,677
236,251	236,251	277,501	277,501	558,751	558,751
<u>2,680,000</u>	<u>2,680,000</u>	<u>3,380,000</u>	<u>3,380,000</u>	<u>4,980,000</u>	<u>4,980,000</u>
<u>21,686,774</u>	<u>21,686,774</u>	<u>23,639,722</u>	<u>23,639,722</u>	<u>26,112,077</u>	<u>26,112,077</u>
12,726,809	12,726,809	13,518,819	13,518,819	17,851,677	17,851,677
1,974,714	1,974,714	2,291,402	2,291,402	2,592,649	2,592,649
236,251	236,251	262,501	262,501	288,751	288,751
<u>1,512,700</u>	<u>1,512,700</u>	<u>2,145,479</u>	<u>2,145,479</u>	<u>1,396,428</u>	<u>1,396,428</u>
<u>16,450,474</u>	<u>16,450,474</u>	<u>18,218,201</u>	<u>18,218,201</u>	<u>22,129,505</u>	<u>22,129,505</u>
<u>5,236,300</u>	<u>5,236,300</u>	<u>5,421,521</u>	<u>5,421,521</u>	<u>3,982,572</u>	<u>3,982,572</u>
<u>\$69,987,217</u>	<u>\$25,453,107</u>	<u>\$69,343,499</u>	<u>\$25,084,487</u>	<u>\$70,962,802</u>	<u>\$26,595,578</u>
<u>93.04%</u>		<u>92.75%</u>		<u>94.69%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>69,223,517</u>		<u>68,765,020</u>		<u>68,945,374</u>
	<u>\$75,223,517</u>		<u>\$74,765,020</u>		<u>\$74,945,374</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>
2017	93,918	\$5,780,539,000	\$61,549	10,333
2016	94,060	5,770,587,000	61,350	10,513
2015	94,102	5,284,607,000	56,158	10,864
2014	94,295	5,202,991,000	55,178	11,092
2013	93,972	5,071,628,000	53,970	11,867
2012	93,680	4,770,039,000	50,918	11,867
2011	93,228	4,459,139,000	47,830	12,000
2010	93,389	4,398,294,000	47,096	12,270
2009	99,060	4,708,321,004	47,530	12,270
2008	94,753	4,539,546,000	45,939	12,465

(1) Ohio Department of Development populations estimates

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

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

Sources: Geauga County Auditor

Population Density (Persons/Sq Mi.)	Average Unemployment Rates (3)		
	Geauga	Ohio	US
232.5	4.8	5.0	4.4
232.8	4.4	4.9	4.9
232.9	4.0	4.9	5.3
233.4	5.1	5.7	6.2
232.6	6.4	7.4	7.4
231.9	6.0	7.2	8.1
230.8	6.5	8.6	8.9
231.2	7.6	9.6	9.4
245.2	7.5	10.2	9.3
234.5	5.4	6.5	5.8

Geauga County, Ohio

Ten Largest Employers 2017 and 2008

2017				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,316	2.70%
University Hospital Health Systems	Hospital/Health Care	1930	1,010	2.07
Geauga County	Government	1806	850	1.74
WalMart	(a) Retailer	1962*	791	1.62
Kenston Local School District	(b) School District	---	662	1.36
Great Lakes Cheese	Cheese Packager	1958	636	1.30
Chardon Local School District	(b) School District	---	634	1.29
The HC Companies (Dillen Products/Myers)	Manufacturer	2008	604	1.24
Giant Eagle	(a) Retailer	1931*	506	1.04
West Geauga Local School District	(b) School District	---	434	0.89
Total			7,443	15.25%
Total County Civilian Workforce			48,800	

2008				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,840	3.61%
University Hospital Health Systems	Hospital/Health Care	1930	1,265	2.49
Geauga County	Government	1806	1,080	2.12
WalMart	(a) Retailer	1962*	796	1.56
Giant Eagle	(a) Retailer	1931*	696	1.37
Great Lakes Cheese	Cheese Packager	1958	587	1.15
Dillen Products	Manufacturer	1985	478	0.94
Kenston Local School District	School District	---	429	0.84
Chardon Local School District	School District	---	428	0.84
Wildwater Kingdom	Amusement Park	(1) 1890	392	0.78
Total			7,991	15.70%
Total County Civilian Workforce			50,900	

(a) Includes ALL Geauga County locations

(b) Includes all W-2's issued

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

* Indicates date national entity began

Sources: Human Resource Departments

Ohio Department of Job and Family Services, Labor Market Information

Geauga County, Ohio

Construction, Bank Deposits and Property Values Last Ten Years

Year	New Construction (1)			Total New Construction	Bank Deposits	Real Property Value		Tax Exempt (3)
	Agricultural/ Residential	Commercial/ Industrial				Agricultural/ Residential	Commercial/ Industrial/PU	
2017 (2)	\$21,011,480	\$2,193,620		\$23,205,100	\$2,356,561,000	\$2,731,325,410	\$336,774,340	\$264,574,680
2016	18,684,680	4,689,970		23,374,650	2,251,738,000	2,646,410,590	338,061,710	256,398,260
2015	17,019,950	1,908,360		18,928,310	2,170,148,000	2,632,099,660	335,628,710	249,419,370
2014	18,658,290	2,823,840		21,482,130	1,683,085,000	2,619,766,110	337,850,450	245,771,930
2013	16,039,070	2,177,560		18,216,630	759,520,000	2,587,968,450	334,093,980	248,175,740
2012	13,822,300	632,640		14,454,940	754,396,000	2,578,288,810	336,452,520	251,072,840
2011	13,833,330	1,873,590		15,706,920	761,040,000	2,575,693,510	339,042,100	253,860,220
2010	11,635,310	24,073,340		35,708,650	666,470,000	2,682,868,720	345,071,580	226,016,000
2009	24,651,210	4,563,200		29,214,410	641,027,000	2,682,149,530	322,582,180	224,968,420
2008	32,925,590	4,509,830		37,435,420	663,594,000	2,666,416,570	324,889,480	215,301,900

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

(2) Represents the 2017 tax year 2018 collection year.

(3) Tax exempt value is not included in agricultural/residential and commercial/industrial values.

Sources: Geauga County Auditor
Federal Reserve Bank - Cleveland, Ohio

Geauga County, Ohio

County Government Employees Last Ten Years

	2017	2016	2015	2014
Government Activities				
Legislative and Executive				
General	86	96	101	107
Real Estate Assessment	16	15	17	21
Delinquent Tax Collector	8	8	10	11
Community Development Admin.	4	4	4	4
Judicial				
General	64	68	69	70
Law Library	1	1	1	1
Common Pleas Mediation	0	2	4	3
Certificate of Title	9	9	8	9
CASA	5	4	4	5
Intensive Supervision	1	1	2	2
Care and Custody	3	2	3	1
Court Technology	2	2	2	2
Pre-sentence Investigation Reporting	1	1	1	1
Public Safety				
General	147	136	136	170
911 Program	7	8	8	11
800 System Communication	3	3	3	2
Youth Center	0	0	0	0
Victim Witness	1	1	1	1
Education and Enforcement	0	0	0	0
D.A.R.E.	0	0	2	2
Miscellaneous	5	6	7	10
Public Works				
General	0	0	0	3
Motor Vehicle and Gas Tax	55	49	49	53
Human Services				
General	10	9	6	9
Developmental Disabilities	111	119	130	140
Child Support Enforcement	11	12	13	14
Transportation Administration	29	29	25	28
Aging	36	35	33	34
County Home	14	16	13	15
Public Assistance	74	72	65	67
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	5	4	4	4
Business-Type Activities				
Water Resources	34	34	36	38
Water District	3	3	1	3
Storm Water	1	1	1	1
Agencies	<u>99</u>	<u>107</u>	<u>111</u>	<u>114</u>
TOTALS	<u><u>850</u></u>	<u><u>862</u></u>	<u><u>875</u></u>	<u><u>961</u></u>

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

2013	2012	2011	2010	2009	2008
115	122	100	98	102	109
23	16	19	21	12	19
25	12	9	10	8	8
3	4	4	4	4	6
75	60	61	66	68	67
1	1	1	1	0	0
3	3	2	1	0	0
9	8	8	8	6	7
3	4	4	4	5	5
3	3	2	2	2	2
4	5	5	4	4	4
2	1	2	2	2	2
1	1	1	2	2	2
169	155	157	167	169	166
8	9	9	9	2	9
2	2	2	2	2	2
0	0	0	0	0	0
1	1	1	1	1	1
0	0	0	1	1	1
2	2	2	2	0	2
9	10	7	7	6	6
4	3	3	3	3	3
58	60	59	58	59	56
8	8	8	8	8	8
174	205	246	275	285	281
13	11	13	13	13	13
26	27	25	29	26	26
35	33	33	32	29	30
15	18	18	17	17	17
70	69	71	72	73	71
5	5	5	5	5	5
4	4	4	4	5	5
35	34	33	34	34	36
1	2	2	3	3	3
1	1	1	1	1	1
117	107	104	106	125	109
1,024	1,006	1,021	1,072	1,082	1,082

Geauga County, Ohio

Capital Asset Statistics by Function/Program Last Ten Years

	2017	2016	2015	2014
Government Activities				
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	0
Maintenance Vehicles	10	9	8	7
Commissioner Owned Buildings	45	45	45	45
Square footage of County Administration Buildings	108,848	108,848	108,848	108,848
Judicial				
Juvenile Court Vehicles	0	1	1	1
Care and Custody Vehicles	0	0	1	1
Square footage of County Administration Buildings	19,835	19,835	19,835	19,835
Public Safety				
Building Department Vehicles	4	4	4	4
Coroner's Vehicles	1	1	1	1
Sheriff's Vehicles	78	80	78	79
Square footage of Safety Center	87,237	87,237	87,237	87,237
Square footage of Post 2 Facility	13,030	13,030	13,030	13,030
911 Program Vehicles	0	0	0	0
Youth Center Vehicles	0	0	0	0
Square footage of Youth Center	4,646	4,646	4,646	4,646
Public Works				
Number of Bridges	187	187	187	187
Lane Miles of Bridges	235.7	235.7	235.7	235.6
Engineer's Vehicles	56	54	49	49
Square footage of County Engineer's facilities	68,616	68,616	64,616	64,616
Human Services				
Veterans Service's Vehicles	1	1	1	1
Developmental Disabilities Vehicles	12	13	27	25
Square footage of GCBDD Facilities	119,991	119,991	119,991	119,991
Children's Services Levy Vehicles	3	3	4	3
Child Support Enforcement Vehicles	2	2	2	2
Transportation Administration Vehicles	19	19	20	24
Square footage of Transportation Facility	18,630	18,630	18,630	18,630
Aging Department Vehicles	12	11	10	12
Square footage of Senior Center	26,358	26,358	26,358	26,358
County Home Vehicles	1	1	0	0
Square footage of County Home	16,770	16,770	16,770	16,770
Public Assistance Vehicles	7	6	6	8
Square footage of JFS Administration Building	18,486	18,486	18,486	18,486
Health Services				
Dog and Kennel Vehicles	2	2	1	3
Square footage of Animal Shelter	2,562	2,562	2,562	2,562
Mental Health Vehicles	1	1	1	1
Square footage of Ravenwood	9,654	9,654	9,654	9,654
Square footage of Mental Health Apartment Complex	8,972	8,972	8,972	8,972

2013	2012	2011	2010	2009	2008
2	2	2	2	3	3
1	1	1	1	1	1
1	1	1	1	1	1
7	6	7	7	7	7
45	45	45	45	45	45
108,848	108,848	108,848	108,848	108,848	108,848
1	1	1	1	1	1
1	1	1	1	1	1
19,835	19,835	19,835	19,835	19,835	19,835
4	4	4	4	4	4
0	1	1	1	1	1
83	75	82	75	73	77
87,237	87,237	87,237	87,237	87,237	87,237
13,030	13,030	13,030	13,030	13,030	13,030
0	0	0	0	0	0
0	0	0	0	0	0
4,646	4,646	4,646	4,646	4,646	4,646
188	188	186	186	186	186
234.8	234.8	227.6	227.6	227.6	227.6
49	54	53	52	51	50
64,616	64,616	64,616	64,616	64,616	64,616
1	1	1	1	1	1
29	27	27	26	25	24
119,991	119,991	119,991	119,991	119,991	119,991
3	5	5	4	4	2
1	1	1	1	1	1
26	21	21	23	23	24
18,630	18,630	18,630	18,630	18,630	18,630
10	9	7	5	5	5
26,358	26,358	26,358	26,358	26,358	26,358
0	2	2	1	1	1
16,770	16,770	16,770	16,770	16,770	16,770
8	5	5	6	6	6
18,486	18,486	18,486	18,486	18,486	18,486
2	2	2	2	2	3
2,562	2,562	2,562	2,562	2,562	2,562
1	1	1	1	1	1
9,654	9,354	9,354	9,354	9,354	9,354
0	0	0	0	0	0

(continued)

Geauga County, Ohio

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

	2017	2016	2015	2014
<i>Business-Type Activities</i>				
Water Resources Vehicles	39	37	37	38
Water Resources Owned Buildings	0	1	1	1
Number of Wastewater Facilities Maintained	63	63	62	62
Square footage of Water Resource Garage	20,170	20,170	20,170	20,170
Square footage of Infirmary Laboratory Facility	4,374	4,374	4,374	4,374
Water District Vehicles	1	4	4	4
Number of Water Facilities Maintained	6	6	6	6
<i>Agencies</i>				
Emergency Management Vehicles	2	3	2	2

Source: Geauga County Capital Asset Records

2013	2012	2011	2010	2009	2008
38	38	36	38	36	35
1	1	1	1	1	1
62	62	62	58	56	56
20,170	20,170	20,170	20,170	20,170	20,170
4,374	4,374	4,374	4,374	4,374	4,374
3	4	5	5	5	5
6	6	6	6	6	6
2	2	2	2	2	2

Geauga County, Ohio

Operating Indicators by Function/Program Last Ten Years

	2017	2016	2015	2014
Government Activities				
Legislative and Executive				
Auditor				
Parcels Transferred	3,456	3,587	3,395	3,262
Accounting Warrants (checks) Issued (#)	33,635	22,788	24,978	25,223
Accounting Warrants (checks) Issued (\$)	\$227,235,866	\$231,922,055	\$230,905,043	\$224,964,199
Board of Elections				
Registered Voters	65,493	64,950	61,891	64,248
Voter Turnout in November	26,082	51,580	32,110	31,737
Percentage of Voter Turnout	39.82 %	79.41 %	51.88 %	49.40 %
Recorder				
Deeds Filed	3,979	3,891	3,915	2,824
Mortgages Filed	4,090	4,460	4,136	4,603
Judicial				
Common Pleas Court Cases				
Civil	722	744	702	716
Criminal	223	207	240	230
Domestic	290	286	324	329
Felony Indictments	217	217	226	230
Judgment Liens	2,951	1,906	1,919	2,212
Public Safety - Sheriff's Department Activity				
Phone Calls Received by Communications Center	106,113	100,571	94,808	81,834
Traffic Citations Issued	1,774	1,855	1,401	1,552
Operating a Motor Vehicle while				
Intoxicated (OMVI) Arrests	156	147	154	157
Criminal Cases Processed	1,669	1,568	1,617	2,123
Domestic Violence Arrests	87	71	60	89
Drug Offenses	196	167	198	285
Juvenile Offenses	145	166	200	157
Assaults	54	51	61	53
Vehicular Homicide	0	0	0	0
Total Beds in the Safety Center	182	182	182	182
Inmates Received and Processed	2,475	2,899	2,932	2,349
Total Meals Served	142,463	153,253	147,570	141,598
Health Services - Dog and Kennel				
Dogs Licensed	11,803	11,946	11,731	12,157
Number of Penalties Assessed	658	708	454	658
Replacement Tags Issued	32	34	26	26
Kennels	26	27	27	30
Number of Kennel Penalties Assessed	0	2	1	7
Business-Type Activities				
Water Resources				
Sewer Customer Accounts	7,738	7,671	7,632	7,797
Gallons of Wastewater Treated	773,600,000	716,000,000	804,000,000	740,000,000
Miles of Sewer Lines Maintained	138	135	133	133
Facilities Maintained	63	63	62	62
Water District				
Water Customer Accounts	890	858	788	752
Miles of Water Lines Maintained	33	30	30	30
Facilities Maintained	6	6	6	6

Sources: Various Geauga County Departments

2013	2012	2011	2010	2009	2008
3,161	2,991	2,780	2,565	2,689	2,912
25,030	23,237	25,274	26,483	27,156	28,091
\$224,069,215	\$243,224,022	\$489,318,259	\$490,087,568	\$493,968,824	\$492,136,017
63,501	66,849	64,117	65,507	64,064	66,715
22,751	51,806	36,532	38,101	32,696	51,674
35.83 %	77.50 %	56.98 %	58.16 %	51.04 %	77.45 %
3,582	3,281	3,022	2,756	2,348	2,601
4,899	5,012	4,333	4,221	4,708	4,216
809	909	1,002	1,165	1,149	1,074
222	171	184	181	151	178
343	375	368	390	422	393
222	171	177	171	144	165
2,305	2,338	2,603	2,619	2,529	2,872
76,680	112,779	96,425	115,686	82,354	144,375
1,743	1,757	2,270	2,732	2,801	2,266
173	230	269	207	206	206
2,628	2,008	2,251	2,091	1,888	1,306
110	81	82	57	76	97
165	157	45	82	177	163
158	202	36	173	269	120
55	71	74	228	82	56
0	0	0	2	0	2
182	182	182	182	182	182
2,569	3,055	1,373	1,277	1,446	1,884
126,884	138,026	68,758	56,677	59,187	111,911
12,281	12,814	13,075	12,993	12,885	12,685
671	773	708	943	986	608
32	49	62	55	40	49
29	39	49	49	58	80
1	1	3	1	5	3
7,542	7,542	7,653	7,522	7,474	7,240
737,000,000	718,000,000	847,000,000	696,000,000	708,000,000	775,400,000
133	132	132	132	130	122
62	62	62	58	56	56
721	707	724	644	606	521
29	29	29	29	27	24
6	6	6	6	6	6

Geauga County, Ohio

Miscellaneous Statistics

December 31, 2017

Date of Incorporation	1806
29th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	404
Number of Political Subdivisions Located in the County	
Villages	4
Townships	16
City	1
School Districts	6
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	56.6
State Highways	137.6
County Highways	235.7
Communications	
1 Radio Stations - WKHR - FM 91.5	
1 Television Station - Geauga TV	
2 Newspapers - Geauga County Maple Leaf	
Geauga Times Courier	

(continued)

Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

Geauga County, Ohio

Miscellaneous Statistics (continued)
December 31, 2017

Geauga County's Agriculture

Number of Farms	959	
Average Size of Farm	70	Acres
Land in Farms	66,809	Acres

Livestock Numbers on Farms

Dairy Cattle and Calves	5,322	Head
Beef Cattle and Calves	1,142	Head
Hogs and Pigs	587	Head

Crops Raised

Corn for Grain	5,485	Acres
All Hay	14,178	Acres
Oats	2,136	Acres
Soybean	2,981	Acres

Agricultural Products Produced/Sold

Dairy Products	\$16,994,000	
Cattle	\$3,735,000	
Hogs and Pigs	\$154,000	
Corn for Grain	754,819	Bushels
Hay	29,422	Ton
Oats	121,076	Bushels
Soybean	158,730	Bushels
Maple Syrup	35,268	Gallons
Nursery/Greenhouse	\$5,660,000	
Fruits and Vegetables	\$3,171,000	

Number of Farms















2012	959
2007	888
2002	975
1987	740

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

Source: United States Department of Agriculture 2012 Census

Geauga County, Ohio

Townships, Villages, and City within the County

	<u>Date Established</u>			
				 Thompson 1817
		 Chardon 1816	 Hambden 1811	 Montville 1827
Aquilla Village 1880 Burton Village 1895 Chardon City 1851 Hunting Valley Village 1924 Middlefield Village 1901 South Russell Village 1923		 Chester 1816	 Munson 1816	 Claridon 1817
		 Russell 1827	 Newbury 1817	 Burton 1806
		 Bainbridge 1817	 Auburn 1827	 Troy 1820
				 Parkman 1817

Geauga County, Ohio was incorporated March 1, 1806.
The following Auditors have served the people of Geauga County.

Name	Term
Edward Paine, Jr.	1806
Orestes K. Hawley	1806-1807
Abraham Tappen	1807-1810
Nehemiah King	1810-1811
Jedeidiah Beard	1811-1818
Ralph Cowles	1818-1821
Eleazer Paine	1821-1827
Ralph Cowles	1827-1835
William Kerr	1835-1839
Ralph Cowles	1839-1845
William K. Williston	1845-1851
Marsh Smith	1851-1857
C.C. Fields	1857-1865
Abram P. Tilden	1865-1873
Milton L. Maynard	1873-1877
William Howard	1877-1887
Sylvester D. Hollenbeck	1887-1899
Wallace W. Hull	1899-1909
H.A. Cowles	1909-1913
A.A. Fowler	1913-1917
H.E. Leachy	1917-1923
Ethel L. Thrasher	1923-1943
Wilma F. Kronk	1943-1968
Helen K. Frank	1968-1979
Richard J. Makowski	1979-1995
Tracy A. Jemison	1995 - 2008
Frank J. Gliha	2009 - 2017
Charles E. Walder	2018 - Present





Dave Yost • Auditor of State

GEAUGA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST, 23 2018**