



OHIO AUDITOR OF STATE  
**KEITH FABER**





**GEAUGA COUNTY  
DECEMBER 31, 2021**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Prepared by Management:	
Schedule of Expenditures of Federal Awards .....	1
Notes to the Schedule of Expenditures of Federal Awards .....	4
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance .....	9
Schedule of Findings .....	13
Prepared by Management:	
Corrective Action Plan .....	15
Attachment: Annual Comprehensive Financial Report	

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**GEAUGA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/ Pass-Through Grantor Program Title	Federal AL Number	Grant Number	Pass Through Grant Number	Passed Through to Subrecipients	Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
Passed through Ohio Department of Job & Family Services:					
SNAP - Income Maintenance Food Assistance	10.561	JFSCFB21	N/A	\$0	\$125,226
SNAP - Income Maintenance Food Assistance	10.561	JFSCFB22	N/A	0	59,492
SNAP - Food Assistance Employment and Training Participation 100%	10.561	JFSCF121	N/A	0	2,988
SNAP - Food Assistance Employment and Training Participation 100%	10.561	JFSCF122	N/A	0	6,156
SNAP - Stimulus Food Assistance (COVID-19)	10.561	JFSCFA21	N/A	0	6,671
SNAP - American Rescue Plan (COVID-19)	10.561	JFSCF121	N/A	0	7,489
<b>Subtotal CFDA 10.561</b>				0	208,022
<b>SUBTOTAL U.S. DEPARTMENT OF AGRICULTURE</b>					
<b>0</b>					
<b>208,022</b>					
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>					
Passed through the Ohio Department of Development:					
Community Development Block Grant/State's Program: Formula Program	14.228	B-F-19-1A-Z-1	N/A	0	171,409
<b>Direct Award</b>					
Continuum of Care Program: Shelter Plus	14.267	OH0205LSE071912	N/A	35,273	35,273
Continuum of Care Program: Shelter Plus	14.267	OH0205LSE072013	N/A	58,116	58,116
Continuum of Care Program: Permanent Supportive Housing	14.267	OH0165LSE071906	N/A	53,102	74,640
Continuum of Care Program: Permanent Supportive Housing	14.267	OH0165LSE072007	N/A	3,257	24,595
<b>Subtotal CFDA 14.267</b>				149,748	192,624
<b>SUBTOTAL U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>					
<b>149,748</b>					
<b>364,033</b>					
<b>U.S. DEPARTMENT OF JUSTICE</b>					
Passed through Ohio Attorney General's Office:					
Crime Victim Assistance Formula Grants	16.575	2021-VOCA-134145000	N/A	0	98,799
Crime Victim Assistance Formula Grants	16.575	2022-VOCA-13417057	N/A	0	9,168
Crime Victim Assistance Formula Grants	16.575	2021-VOCA-134152019	N/A	0	29,106
Crime Victim Assistance Formula Grants	16.575	2022-VOCA-13417144	N/A	0	17,134
Crime Victim Assistance Formula Grants	16.575	2021-SVAA-134152023	N/A	0	3,346
Crime Victim Assistance Formula Grants	16.575	2022-SVAA-13417148	N/A	0	1,115
Crime Victim Assistance Formula Grants	16.575	2021-SVAA-133925020	N/A	0	2,448
Crime Victim Assistance Formula Grants	16.575	2021-VOCA-133925015	N/A	0	25,506
Crime Victim Assistance Formula Grants	16.575	2022-VOCA-13417160	N/A	0	13,733
Crime Victim Assistance Formula Grants	16.575	2021-VOCA-134149132	N/A	0	131,707
Crime Victim Assistance Formula Grants	16.575	2022-VOCA-13417115	N/A	0	31,413
Crime Victim Assistance Formula Grants	16.575	2021-SVAA-134149136	N/A	0	3,548
Crime Victim Assistance Formula Grants	16.575	2022-SVAA-13417119	N/A	0	1,469
<b>Subtotal CFDA 16.575</b>				0	368,492
Drug Court Discretionary Grant Program	16.585	2019-DC-BX-0014	N/A	0	80,326
Passed through Ohio Department of Public Safety:					
Violence Against Women Formula Grants	16.588	2020-WF-VA2-8214	N/A	0	59,987
Passed through Ohio Department of Public Safety:					
Bulletproof Vest Partnership Program	16.607	FY 2021 BPV	N/A	0	10,598
<b>SUBTOTAL U.S. DEPARTMENT OF JUSTICE</b>					
<b>0</b>					
<b>519,403</b>					
<b>U.S. DEPARTMENT OF LABOR</b>					
Passed through Workforce Investment Act - Area 19:					
Unemployment Insurance Program	17.225	JFSCUR20	N/A	0	34,118
Unemployment Insurance Program	17.225	JFSCUR21	N/A	0	18,389
<b>Subtotal CFDA 17.225</b>				0	52,507
<b>Workforce Innovation and Opportunity Act Cluster:</b>					
Workforce Innovation and Opportunity Act Adult Program	17.258	JFSCAF20	N/A	0	59,226
Workforce Innovation and Opportunity Act Adult Program	17.258	JFSCAP20	N/A	0	15,967
Workforce Innovation and Opportunity Act Adult Program	17.258	JFSCAP19	N/A	0	20,657
Workforce Innovation and Opportunity Act Youth Activities - CCMEP WIOA Youth Program	17.259	JFSCYP18	N/A	0	90,000
Workforce Innovation and Opportunity Act Youth Activities - CCMEP WIOA Youth Program	17.259	JFSCYP19	N/A	0	40,319
Workforce Innovation and Opportunity Act Youth Activities - CCMEP WIOA Youth Program	17.259	JFSCYP20	N/A	0	61,454
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grants	17.278	JFSCDF20	N/A	0	101,074
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grants	17.278	JFSCDF19	N/A	0	2,973
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grants	17.278	JFSCDF20	N/A	0	11,959
Workforce Innovation and Opportunity Act - Business Resource Network	17.278	JFSCRR21	N/A	0	68,175
<b>Total Workforce Innovation and Opportunity Act Cluster</b>				0	471,804
National Dislocated Worker Grants - Opioids #3 Program	17.277	JFSCN019	N/A	0	26,621
National Dislocated Worker Grants - Opioids #3 Program Increment 2	17.277	JFSCN020	N/A	0	11,908
<b>Subtotal CFDA 17.225</b>				0	38,529
<b>SUBTOTAL U.S. DEPARTMENT OF LABOR</b>					
<b>0</b>					
<b>562,840</b>					
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
<b>Direct Award</b>					
Airport Improvement Program: Federal Aviation Administration - Airfield Lighting	20.106	3-39-054-020-2018	N/A	0	24,358
Airport Improvement Program: Federal Aviation Administration - Airport Coronavirus Response (COVID-19)	20.106	3-39-054-023-2021	N/A	0	13,000
Airport Improvement Program: Federal Aviation Administration - Land Acquisition and Improvements	20.106	3-39-054-024-2021	N/A	0	183,593
Airport Improvement Program: Federal Aviation Administration - Airport Rescue Plan (COVID-19)	20.106	3-39-054-025-2021	N/A	0	32,000
<b>Total Airport Improvement Program</b>				0	252,951
Passed through Ohio Department of Transportation - Urban Mass Transportation - Public:					
<b>Highway Planning and Construction Cluster:</b>					
Highway Planning and Construction	20.205	E210071/PID 113873/5283	N/A	0	120,309
<b>Total Highway Planning and Construction Cluster</b>				0	120,309
Passed through Ohio Department of Transportation - Transportation for Non-Urbanized Areas:					
Formula Grants for Rural Areas - Operating	20.509	101-RPTF-20-0100	N/A	0	185,648
Formula Grants for Rural Areas - Capitalized Maintenance	20.509	101-RPTF-20-0100	N/A	0	50,902
Formula Grants for Rural Areas - CARES Act 2021 (COVID-19)	20.509	101-CARE-21-0100	N/A	0	754,889
<b>Subtotal CFDA 20.509</b>				0	991,439
Passed through Ohio Department of Public Safety:					
<b>Highway Safety Cluster:</b>					
State and Community Highway Safety: Traffic Enforcement Program	20.600	STEP-2021-O-00003	N/A	0	14,423
State and Community Highway Safety: Traffic Enforcement Program	20.600	STEP-2022-O-00004	N/A	0	10,493
<b>Total Highway Safety Cluster</b>				0	24,916
Minimum Penalties for Repeat Offenders for Driving While Intoxicated Grants Program	20.608	IDEP-2021-0-00003	N/A	0	16,100
<b>SUBTOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>					
<b>0</b>					
<b>1,405,715</b>					
<b>U.S. DEPARTMENT OF EDUCATION</b>					
Passed through Ohio Department of Education:					
<b>Special Education Cluster:</b>					
Special Education-Grants to States IDEA Part B	84.027	FY21	N/A	0	53,762
<b>Total Special Education Cluster</b>				0	53,762
<b>SUBTOTAL U.S. DEPARTMENT OF EDUCATION</b>					
<b>0</b>					
<b>53,762</b>					
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>					
Passed through Ohio Secretary of State:					
HAVA Election Security Grants - Security and Voter Accessibility Block Grant	90.404	44229	N/A	0	24,619
<b>SUBTOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>					
<b>0</b>					
<b>24,619</b>					

**GEAUGA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/ Pass-Through Grantor Program Title	Federal AL Number	Grant Number	Pass Through Grant Number	Passed Through to Subrecipients	Disbursements
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>					
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	III-D Protective Health	N/A	0	6,515
<b>Aging Cluster:</b>					
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	III-B Supportive Services	N/A	0	101,190
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	III-B Transportation Services	N/A	0	58,080
Special Programs for the Aging, Title III, Part C - Nutrition Services - CARES Act C2 (COVID-19)	93.045	Home Delivered Meals	N/A	0	144,027
<b>Total Aging Cluster</b>				0	303,297
National Family Caregiver Support, Title III, Part E	93.052	III-E Transportation Services	N/A	0	50,160
National Family Caregiver Support, Title III, Part E	93.052	III-E Adult Day Services	N/A	0	49,437
<b>Subtotal CFDA 93.052</b>				0	99,597
Medicare Enrollment Assistance Program	93.071	MIPPA SFY 2020-2021	N/A	0	2,497
Passed through Ohio Department of Job & Family Services:					
Promoting Safe and Stable Families - ESAA Caseworker Visits	93.556	JFSCMC21	N/A	0	1,839
Promoting Safe and Stable Families - ESAA Casework Visits Administrative	93.556	JFSCMC21	N/A	0	184
Promoting Safe and Stable Families - ESAA Preservation	93.556	JFSCPP21	N/A	0	27,265
Promoting Safe and Stable Families - ESAA Preservation	93.556	JFSCPP22	N/A	0	3,113
Promoting Safe and Stable Families - ESAA Preservation Operating	93.556	JFSCPP21	N/A	0	3,686
Promoting Safe and Stable Families - ESAA Reunification	93.556	JFSCPP21	N/A	0	13,731
Promoting Safe and Stable Families - ESAA Reunification	93.556	JFSCPP22	N/A	0	1,546
Promoting Safe and Stable Families - ESAA Reunification Operating	93.556	JFSCPP21	N/A	0	4,275
<b>Subtotal CFDA 93.556</b>				0	55,639
CCMEP TANF Admin - CDJFS Lead	93.558	JFSCFT21	N/A	0	1,806
CCMEP TANF Regular - CDJFS Lead	93.558	JFSCFT21	N/A	0	170,777
PRC (COVID-19)	93.558	JFSCNF21	N/A	0	15,215
PRC Admin (COVID-19)	93.558	JFSCNF21	N/A	0	2,054
TANF - Admin	93.558	JFSCFT21	N/A	0	309,438
KINSHIP Caregiver	93.558	JFSCFT20	N/A	0	46,785
KINSHIP Caregiver	93.558	JFSCFT21	N/A	0	21,248
TANF - Regular	93.558	JFSCFT21	N/A	91,639	204,325
TANF - Summer Youth	93.558	JFSCFT21	N/A	0	19,507
TANF - Independent Living	93.558	JFSCFT20	N/A	0	8,150
<b>Subtotal CFDA 93.558</b>				91,639	819,305
Child Support Enforcement Incentive Bump	93.563	JFSCCS19I	N/A	0	20,098
Child Support Enforcement Awareness	93.563	JFSCCS21I	N/A	0	500
Child Support Enforcement/State Match	93.563	JFSCCS21	N/A	0	184,758
Child Support Enforcement/State Match	93.563	JFSCCS22	N/A	0	75,850
Child Support Enforcement Awareness County Incentives	93.563	JFSCCS21I	N/A	0	142,467
Child Support Enforcement Training	93.563	JFSCCS21I	N/A	0	35
<b>Subtotal CFDA 93.563</b>				0	423,708
Passed through the Western Reserve Area Agency on Aging:					
Low Income Home Energy Assistance	93.568	21-HA-156	N/A	0	3,451
Passed through the Ohio Department of Development:					
Low Income Home Energy Assistance - Administration and Operation 2021	93.568	21-HA-152	N/A	0	46,180
Low Income Home Energy Assistance - Administration and Operation 2022	93.568	22-HA-152	N/A	0	34,954
Low Income Home Energy Assistance - Winter Crisis Program 2021	93.568	21-HI-252	N/A	0	71,390
Low Income Home Energy Assistance - Winter Crisis Program 2022	93.568	22-HI-252	N/A	0	41,582
Low Income Home Energy Assistance - Summer Crisis Grant	93.568	21-HC-252	N/A	0	33,931
Low Income Home Energy Assistance - Perfect of Inc. Pay Plan	93.568	21-PA-152	N/A	0	5,573
<b>Subtotal CFDA 93.568</b>				0	237,061
Passed through Ohio Department of Job & Family Services:					
Child Care and Development Block Grant - Administration	93.575	JFSCCD21	N/A	0	8,747
Child Care and Development Block Grant - Administration	93.575	JFSCCD22	N/A	0	13,024
Child Care and Development Block Grant - Operating	93.575	JFSCCD22	N/A	0	17,908
<b>Subtotal CFDA 93.575</b>				0	39,679
Stephanie Tubbs Jones Child Welfare Services Program	93.645	JFSCCW21	N/A	0	40,340
Stephanie Tubbs Jones Child Welfare Services Program Administration	93.645	JFSCCW21	N/A	0	44,374
<b>Subtotal CFDA 93.645</b>				0	84,714
Title IV-E Foster Care Maintenance	93.658	JFSOLF21	N/A	0	284,453
Title IV-E Foster Care Maintenance	93.658	JFSOLF22	N/A	0	73,812
Title IV-E Foster Care - Administration and Training	93.658	JFSCFC21	N/A	0	106,107
Title IV-E Foster Care - Administration and Training	93.658	JFSCFC22	N/A	0	42,509
Title IV-E Foster Care - Contracts Foster Care	93.658	JFSCFC21	N/A	0	5,368
Title IV-E Foster Care - Contracts Foster Care	93.658	JFSCFC22	N/A	0	4
<b>Subtotal CFDA 93.658</b>				0	512,253
Adoption Assistance Formula Grants - Nonrecurring Adoption	93.659	JFSCAA21	N/A	0	344
Adoption Assistance Formula Grants - Administration and Training	93.659	JFSCAA21	N/A	0	282,573
Adoption Assistance Formula Grants - Administration and Training	93.659	JFSCAA22	N/A	0	150,642
Adoption Assistance Formula Grants - Contracts Adoption Assistance	93.659	JFSCAA21	N/A	0	15,062
Adoption Assistance Formula Grants - Contracts Adoption Assistance	93.659	JFSCAA22	N/A	0	12
<b>Subtotal CFDA 93.659</b>				0	448,633
Social Services Block Grant - Title XX - Base	93.667	JFSCSS21	G-1819-11-5742	12,313	113,807
Social Services Block Grant - Title XX - Base	93.667	JFSCSS22	G-1819-11-5742	963	10,070
Social Services Block Grant - Title XX - Transfer	93.667	JFSCFX21	G-1819-11-5742	168,199	410,662
Social Services Block Grant - Title XX - Transfer	93.667	JFSCFX22	G-1819-11-5742	9,744	15,923
Passed through the Ohio Department of Developmental Disabilities:					
Social Services Block Grant - Title XX	93.667	Title XX FY 2020-2021	N/A	0	59,826
Passed through the Western Reserve Area Agency on Aging:					
Social Services Block Grant - Title XX	93.667	Title XX FY21 BASE	N/A	0	8,280
Passed through Ohio Department of Mental Health:					
Social Services Block Grant - Title XX	93.667	Title XX FY21	N/A	23,024	23,024
Social Services Block Grant - Title XX	93.667	Title XX FY22	N/A	23,570	23,570
<b>Subtotal CFDA 93.667</b>				237,813	665,162
Passed through Ohio Department of Job & Family Services:					
Chafee Foster Care Independence Program Formula Grants	93.674	JFSCIL21	N/A	0	12,301
Chafee Foster Care Independence Program Formula Grants	93.674	JFSCIL21S	N/A	0	38,332
Chafee Foster Care Independence Program Formula Grants	93.674	JFSCIL21	N/A	0	3,676
<b>Subtotal CFDA 93.674</b>				0	54,309
Elder Abuse Prevention Intervention Program	93.747	JFSCFA21	N/A	0	6,070
Children's Health Insurance Program	93.767	MCDFSH21	N/A	0	53,845
Children's Health Insurance Program	93.767	MCDFSH22	N/A	0	33,790
Children's Health Insurance Program (COVID-19)	93.767	MCDFSH21CV	N/A	0	3,135
Children's Health Insurance Program (COVID-19)	93.767	MCDFSH22CV	N/A	0	1,959
<b>Subtotal CFDA 93.767</b>				0	92,729

GEAUGA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass-Through Grantor Program Title	Federal AL Number	Grant Number	Pass Through Grant Number	Passed Through to Subrecipients	Disbursements
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (Continued)</b>					
Passed through Ohio Department of Job & Family Services (Continued):					
<b>Medicaid Cluster:</b>					
Medicaid	93.778	MCDFMT21	N/A	0	323,528
Medicaid	93.778	MCDFMT22	N/A	0	106,357
Medicaid NET	93.778	MCDFMT21	N/A	0	5,608
Medicaid NET	93.778	MCDFMT22	N/A	0	2,553
Passed through the Ohio Department of Developmental Disabilities:					
Medical Assistance Program	93.778	FY 2021	N/A	0	106,179
<b>Total Medicaid Cluster</b>				<u>0</u>	<u>544,225</u>
Passed through Ohio Department of Mental Health:					
SOR Opioid Response Local	93.788	2100440	N/A	11,584	11,584
SOR Opioid Response Local Year 2	93.788	2200408	N/A	<u>1,086,915</u>	<u>1,086,915</u>
<b>Subtotal CFDA 93.788</b>				<u>1,098,499</u>	<u>1,098,499</u>
Passed through Ohio Department of Mental Health:					
Block Grants for Community Mental Health Services - Block Grant Base	93.958	FY21	N/A	24,411	24,411
Block Grants for Community Mental Health Services - Block Grant Base	93.958	FY22	N/A	<u>28,377</u>	<u>28,377</u>
<b>Subtotal CFDA 93.958</b>				<u>52,788</u>	<u>52,788</u>
Passed through the Ohio Department of Alcohol and Drug Addiction Services:					
Substance Abuse Prevention and Treatment Block Grant - Prevention	93.959	FY21	N/A	71,785	71,785
Substance Abuse Prevention and Treatment Block Grant - Prevention	93.959	FY22	N/A	144,028	144,028
Substance Abuse Prevention and Treatment Block Grant - COVID-19 (COVID-19)	93.959	FY22	N/A	25,000	25,000
Substance Abuse Prevention and Treatment Block Grant - Treatment	93.959	FY21	N/A	21,354	21,354
Substance Abuse Prevention and Treatment Block Grant - Treatment	93.959	FY22	N/A	<u>38,971</u>	<u>38,971</u>
<b>Subtotal CFDA 93.959</b>				<u>301,138</u>	<u>301,138</u>
<b>SUBTOTAL U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>				<u>1,781,877</u>	<u>5,807,478</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
Passed through the Ohio Department of Public Safety:					
Emergency Food and Shelter Program - Phase 38	97.024	38-6750-00 002 E1	N/A	0	4,306
Emergency Food and Shelter Program - Phase 37, 38 and CARES Act (COVID-19)	97.024	37-650-00 / CARES-6750-00	N/A	<u>0</u>	<u>15,501</u>
<b>Subtotal CFDA 97.024</b>				<u>0</u>	<u>19,807</u>
Emergency Management Performance Grant Program	97.042	DPSFE247	EMC-2019-EP-00005	0	6,478
Emergency Management Performance Grant Program	97.042	DPSFE258/84558	EMC-2019-EP-00004	<u>0</u>	<u>80,342</u>
<b>Subtotal CFDA 97.042</b>				<u>0</u>	<u>86,820</u>
<b>SUBTOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<u>0</u>	<u>106,627</u>
<b>TOTAL FEDERAL EXPENDITURES</b>				<u>\$1,931,625</u>	<u>\$9,052,499</u>

**GEAUGA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**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, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

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

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

**NOTE C – INDIRECT COST RATE**

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

**NOTE D - SUBRECIPIENTS**

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

As a 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 E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2021 is \$1,953,481.

**NOTE F - MATCHING REQUIREMENTS**

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



**GEAUGA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)**

**NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2021, the County made allowable transfers of \$426,585 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 \$819,305 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 2021 and the amount transferred to the Social Services Block Grant program.

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**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  
Chardon, Ohio 44024

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Geauga County, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

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

***Purpose of This Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio

June 30, 2022



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

Geauga County  
470 Center Street  
Chardon, Ohio 44024

To the Board of County Commissioners:

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

***Qualified and Unmodified Opinions***

We have audited Geauga County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. Geauga County's major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

***Qualified Opinion on Temporary Assistance for Needy Families, Title IV-E Foster Care and the Medicaid Cluster***

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, Geauga County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Temporary Assistance for Needy Families, Title IV-E Foster Care and the Medicaid Cluster major Federal programs for the year ended December 31, 2021.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, Geauga County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2021.

***Basis for Qualified and Unmodified Opinions***

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

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

*Matters Giving Rise to Qualified Opinion on Temporary Assistance for Needy Families, Title IV-E Foster Care and the Medicaid Cluster*

As described in finding 2021-001 in the accompanying schedule of findings, the County did not comply with requirements regarding Activities Allowed or Unallowed and Allowable Costs/Cost Principles applicable to its AL #93.558 Temporary Assistance for Needy Families, AL #93.658 Title IV-E Foster Care, and Medicaid Cluster major federal programs.

Compliance with these requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

**Responsibilities of Management for Compliance**

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

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

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

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

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

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

**Other Matter**

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

**Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2021-001, to be a significant deficiency.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Geauga County as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 30, 2022



**GEAUGA COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2021**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Qualified for Temporary Assistance for Needy Families, Title IV-E Foster Care, and Medicaid Cluster  Unmodified for Formula Grants for Rural Areas and SOR Opioid Response
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs:</b>	AL #20.509 – Formula Grants for Rural Areas  AL #93.558 – Temporary Assistance for Needy Families  AL #93.658 – Title IV-E Foster Care  Medicaid Cluster  AL #93.788 – SOR Opioid Response
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

**GEAUGA COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2021**  
**(Continued)**

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

**1. Random Moment Sampling – Noncompliance and Significant Deficiency**

<b>Finding Number:</b>	<b>2021-001</b>
<b>Assistance Listing Number and Title:</b>	<b>AL # 93.558 Temporary Assistance for Needy Families, AL #93.658 Title IV-E Foster Care, Medicaid Cluster</b>
<b>Federal Award Identification Number / Year:</b>	<b>2021</b>
<b>Federal Agency:</b>	<b>United States Department of Health and Human Services</b>
<b>Compliance Requirement:</b>	<b>Activities Allowed or Unallowed and Allowable Costs/Cost Principles</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Job and Family Services</b>
<b>Repeat Finding from Prior Audit?</b>	<b>No</b>

Ohio Admin. Code §§ 5101:9-7-20(E)(2)(a)-(b)(iii) and 5101:9-7-23(E)(2)(a)-(b)(iii) state the following related to observation completion:

- a) The employee will select the appropriate program and activity code.
- b) The employee is required to complete the comment section. Comments shall demonstrate that the selected program and activity codes support the work being performed by the assigned position at the time of the observation;
  - a. An employee working on a case shall include a case number or other unique identifier establishing case/client identity;
  - b. An employee not working on a case enters comments. The employee shall ensure that adequate backup documentation is available to verify the activity being performed;
  - c. An employee attending a meeting or training at the time of the observation moment shall enter the title/subject, location, and facilitator; and
  - d. An employee on break, at lunch, on leave or on personal business at the time of the observation shall indicate the position was idle.

Ohio Admin. Code §§ 5101:9-7-20(F)(3) and 5101:9-7-23(F)(3) also state the Random Moment Sampling (RMS) coordinator shall review and approve by accepting all observation moment responses within 72 hours.

Two of 60 RMS hits for the income maintenance and social services pools were not reviewed and approved by the RMS coordinator within 72 hours.

By not following requirements, errors in line items reported and expenditures allocated to the reported programs may occur.

The RMS Coordinator should ensure observations are completed within 72 hours of completion by the RMS staff, in accordance with the above Ohio Admin. Code Sections.

**Officials' Response:** The County's Department of Job and Family Services has subsequently completed additional training for its staff and also reassigned the approval function for RMS reviews.



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

**CORRECTIVE ACTION PLAN**  
**2 CFR § 200.511(c)**  
**DECEMBER 31, 2021**

**Finding Number:**

2021-001

**Planned Corrective Action:**

The County's Department of Job and Family Services has subsequently completed additional training for its staff and also reassigned the approval function for RMS reviews.

**Anticipated Completion Date:**

Immediately

**Responsible Contact Person:**

Alyssa Parnaby, Financial Administrator, Geauga County Department of Job and Family Services

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

Direct Line: (440) 279-1600

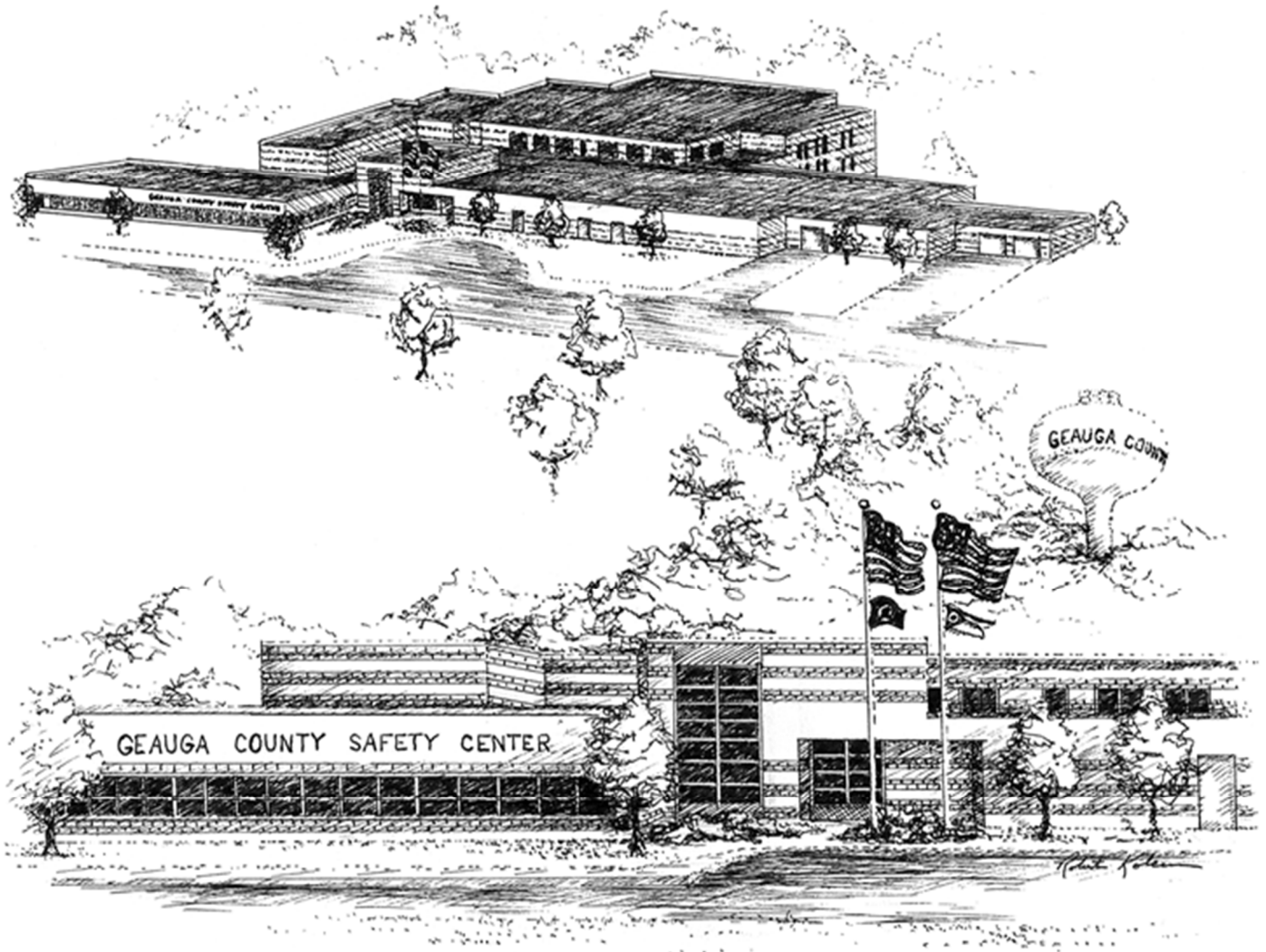
FAX: Fiscal Office (440) 279-2184 \* Real Estate/ Appraisal (440) 286-4359

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

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



Geauga County, Ohio  
Annual Comprehensive Financial Report



For the Year Ended December 31, 2021

## ABOUT THE COVER

Pictured on the cover is the Geauga County Safety Center located at 12450 Merritt Road in Claridon Township. As construction is well underway for the new Geauga County Office Building located just down the street from there, we are reminded of the Safety Center, the County's most recent major collaborative building project. Completed in 2005 and opened December of that year, the Safety Center provided the much needed additional correctional facilities, office space, and safety and communication upgrades to assist the Sheriff and his staff to safely and efficiently administer the County's safety force needs.

The County Sheriff, per Ohio Revised Code Chapter 311, is charged with the broad and challenging responsibility of preserving the public peace.

The County Sheriff is responsible for oversight of the performance of:

- 24/7/365 Protection of Geauga County
- Over 95,000 Calls received per year to the Communications Center
- Approximately 1,400 Criminal Arrests per year
- 2,250 Inmates Received and Processed in an average year
- 182 Beds in the Safety Center
- Over 125,000 Meals Served to inmates in an average year

Residents with questions or concerns regarding the Geauga County Sheriff's Office are encouraged to contact the Office by email [geaugaso@co.geauga.oh.us](mailto:geaugaso@co.geauga.oh.us) or at the phone or fax below. Or you may visit their website at [www.sheriff.co.geauga.oh.us](http://www.sheriff.co.geauga.oh.us) for additional information and resources.

Geauga County Sheriff Scott A. Hildenbrand  
Gauga County Sheriff's Office  
12450 Merritt Road  
Chardon, OH 44024  
Phone: 440-279-2009  
Fax: 440-286-3251

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# Introductory Section

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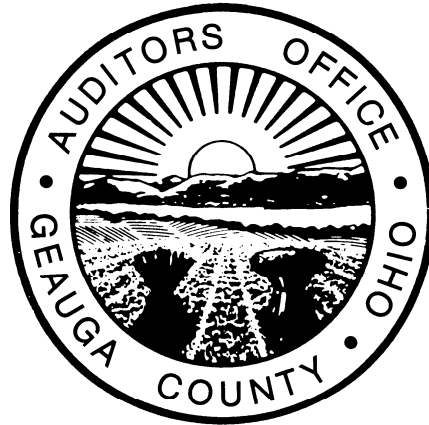
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# Geauga County, Ohio

## Annual Comprehensive Financial Report

For the Year Ended December 31, 2021



Charles E. Walder  
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Ronald H. Leyde  
Chief Deputy Auditor

# Geauga County, Ohio

## *Annual Comprehensive Financial Report For the Year Ended December 31, 2021 Table of Contents*

---

	Page
<b>I. Introductory Section</b>	
Title Page.....	i
Table of Contents .....	ii
Letter of Transmittal.....	viii
List of Elected Officials.....	xiv
Organizational Charts	
County .....	xv
Auditor’s Office.....	xvi
GFOA Certificate of Achievement.....	xvii
<b>II. Financial Section</b>	
Independent Auditor’s Report .....	1
Management’s Discussion and Analysis .....	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	17
Statement of Activities .....	18
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	20
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities .....	21
Statement of Revenues, Expenditures and Changes In Fund Balances – Governmental Funds .....	22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	23
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis) –	
General .....	24
Developmental Disabilities.....	25
American Rescue Plan.....	26
Statement of Fund Net Position – Enterprise Funds.....	27

# Geauga County, Ohio

## *Annual Comprehensive Financial Report For the Year Ended December 31, 2021 Table of Contents (continued)*

---

	Page
Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds .....	28
Statement of Cash Flows – Enterprise Funds .....	29
Statement of Net Position – Fiduciary Funds .....	31
Statement of Changes in Fiduciary Net Position – Fiduciary Funds .....	32
Notes to the Basic Financial Statements .....	33
Required Supplementary Information:	
Schedule of the County’s Proportionate Share of the Net Pension Liability – Ohio Public Employees Retirement System – Traditional Plan – Last Eight Years .....	90
Schedule of the County’s Proportionate Share of the Net Pension Asset – Ohio Public Employees Retirement System – Combined Plan – Last Four Years .....	92
Schedule of the County’s Proportionate Share of the Net OPEB (Asset)/Liability – Ohio Public Employees Retirement System – OPEB Plan – Last Five Years .....	94
Schedule of the County’s Proportionate Share of the Net Pension Liability – State Teachers Retirement System of Ohio – Last Nine Fiscal Years .....	96
Schedule of the County’s Proportionate Share of the Net OPEB (Asset)/Liability – State Teachers Retirement System of Ohio – Last Five Fiscal Years .....	98
Schedule of County Contributions – Ohio Public Employees Retirement System – Last Nine Years .....	100
Schedule of County Contributions – State Teachers Retirement System of Ohio – Last Ten Years .....	102
Notes to the Required Supplementary Information .....	104
Condition Assessments of the County’s Infrastructure – Reported Under the Modified Approach – December 31, 2021 .....	108
Combining and Individual Fund Statements and Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions .....	111
Combining Balance Sheet – Nonmajor Governmental Funds .....	115

# Geauga County, Ohio

## *Annual Comprehensive Financial Report For the Year Ended December 31, 2021 Table of Contents (continued)*

---

	Page
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	116
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	128
Combining Balance Sheet – Nonmajor Capital Projects Funds .....	138
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds .....	140
Combining Statement – Agency Funds:	
Fund Descriptions.....	142
Combining Statement of Fiduciary Net Position – Custodial Funds.....	143
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds.....	144
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Fund Equity – Budget and Actual (Budget Basis)	
<b><i>Major Funds</i></b>	
General.....	146
Developmental Disabilities .....	152
American Rescue Plan.....	153
Construction .....	156
Water Resources.....	157
Water District .....	158
Storm Water.....	159
<b><i>Nonmajor Funds</i></b>	
Real Estate Assessment .....	160
Delinquent Tax Collector .....	161
Prosecutor Delinquent Tax Collector .....	162
Treasurer Delinquent Tax Collector.....	163
Community Development Administration .....	164
Escrow Interest.....	165
Election Security Block Grant.....	166
CASA.....	167
Intensive Supervision .....	168
Care and Custody .....	169
Court Technology.....	170
Juvenile Recovery .....	171
Juvenile Court Special Projects .....	172
Probate Court Special Projects .....	173

# Geauga County, Ohio

*Annual Comprehensive Financial Report  
For the Year Ended December 31, 2021  
Table of Contents (continued)*

---

	Page
Probate Court Conduct of Business.....	174
Juvenile Interlock and Alcohol.....	175
Common Pleas Indigent Driver .....	176
Common Pleas Mediation .....	177
Common Pleas Special Projects .....	178
Probation Services .....	179
911 Program .....	180
Pre-Sentence Investigation Reporting .....	181
800 System Communication.....	182
Motor Vehicle License .....	183
Ditch Maintenance.....	184
Dog and Kennel.....	185
EPA Water Pollution .....	186
Mental Health .....	187
Children’s Services Levy .....	188
Child Support Enforcement.....	189
Transportation Administration .....	190
Aging.....	191
County Home.....	192
Public Assistance.....	193
Farmland Preservation.....	194
Municipal Road Tax .....	195
Law Library Resources.....	196
Board of Elections – Recount.....	197
Wetland Mitigation Bank .....	198
Targeted Community Alternatives to Prison Grant.....	199
Hotel/Motel Excise Tax.....	200
DARE Grant .....	201
Common Pleas Interlock & Alcohol .....	202
Violence Prevention .....	203
Indigent Guardianship .....	204
Education and Enforcement .....	205
Drug Law Enforcement .....	206
Juvenile Indigent Drivers .....	207
Commissary .....	208
Chardon Tower.....	209
Sheriff K-9 Unit.....	210
Pretrial Release.....	211
Law Enforcement Block Grant.....	212
Law Enforcement Assistance .....	213
Concealed Handgun.....	214
Criminal Investigation .....	215
Federal Grant Drug Court.....	216
Workforce Investment Act .....	217
County Recorder Micrographics .....	218

# Geauga County, Ohio

## *Annual Comprehensive Financial Report For the Year Ended December 31, 2021 Table of Contents (continued)*

---

	Page
Certificate of Title .....	219
Election Revenue.....	220
Debt Service .....	221
Computerization .....	222
Road and Bridge.....	223
Permanent Improvement .....	224
Water Construction.....	225
HUD Housing/CDBG.....	226
Transportation Capital Grant.....	227
Courthouse Donations.....	228
 <b>III. Statistical Section</b>	
Statistical Section Description.....	S1
Net Position by Component – Last Ten Years .....	S2
Changes in Net Position – Last Ten Years .....	S4
Fund Balances, Governmental Funds – Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds – Last Ten Years.....	S10
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years .....	S12
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S14
Property Tax Levies and Collections – Last Ten Years Real and Public Utility Taxes.....	S26
Principal Real Property Taxpayers – 2021 and 2012 .....	S28
Principal Public Utility Property Taxpayers – 2021 and 2012 .....	S29
Ratio of General Bonded Debt to Estimated True Values of Taxable Property and Bonded Debt per Capita – Last Ten Years.....	S30
Ratio of Outstanding Debt to Total Personal Income and Debt per Capita – Last Ten Years .....	S32
Computation of Direct and Overlapping Governmental Activities Debt .....	S34
Pledged Revenue Coverage – Last Ten Years Water Resources Fund.....	S35
Pledged Revenue Coverage – 2021 Sales Tax Revenue Bonds .....	S36
Computation of Legal Debt Margin – Last Ten Years .....	S38
Demographic Statistics – Last Ten Years.....	S42

# Geauga County, Ohio

*Annual Comprehensive Financial Report  
For the Year Ended December 31, 2021  
Table of Contents (continued)*

---

	Page
Ten Largest Employers – 2021 and 2012 .....	S44
Construction, Bank Deposits and Property Values – Last Ten Years .....	S46
County Government Employees – Last Ten Years .....	S48
Capital Asset Statistics by Function/Program – Last Ten Years .....	S50
Operating Indicators by Function/Program – Last Ten Years .....	S54
Miscellaneous Statistics – Current Year.....	S56
Townships, Villages, and City within the County .....	S58
Roster of County Auditors.....	S59



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

June 30, 2022

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

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

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

Under Ohio law, regular audits are required to be performed on all financial related operations of the County. These audits may be done by either the State Auditor's Office or, if the State Auditor permits, an independent public accounting firm. For the year 2021, the County was audited by the Auditor of State's Office. Their unmodified opinion is included in the financial section of this report.

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

### **Reporting Entity**

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

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

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

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

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

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

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

The County 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 custodial funds.

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

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

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

The County serves as fiscal agent for the Emergency Management Agency, and the Family First Council; therefore, they are reflected as custodial funds within this report. A complete discussion of the County's reporting entity is provided in Notes 1, 11, 12, 13 and 22.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Local Economy**

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

According to the Ohio Department of Development, Geauga County's population is estimated at 95,565 for 2021, which represents a 0.18 percent increase from the 2020 census figure of 95,397. The unemployment of the County averaged 4.1 percent for 2021. The State average was 5.1 and the National average was 5.3 percent for 2021.

## **Long-Term Financial Planning**

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

## **Relevant Financial Policies**

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

## **Major Initiatives**

During 2021, The Geauga County Community & Economic Development (CED) office completed the Community Development Block Grant (CDBG) program project. The project was funded through the 2019 allocation grant from the State of Ohio by providing grant funds to the following entities in Geauga County: Department on Aging, WomenSafe, DDC Clinic, Maple Leaf Community Residences and the Geauga County Agricultural Society.

The Geauga CED provides Fair Housing education & outreach county wide by means of landlord/tenant workshops, public meetings, and mailings and continues to manage inquiries from residents who present civil rights issues/claims. Throughout 2021 this office responded to several Fair Housing calls, referring the callers to the Fair Housing Resource Center in Painesville, Lake County Ohio. A Fair Housing meeting took place on June 17, 2021 at 10:00am via Zoom due to continued COVID-19 restrictions.

In 2021 no new loans were established that involved the Local Revolving Loan Fund. There are currently 12 active loans reflective of both Local and the Revolving Loan Fund. All loans are current and businesses continue to use their best efforts to retain full time employment based on the individual loan agreements.

During 2021, the Geauga County Engineer's Office completed pavement improvements on six (6) projects covering approximately fifteen (15) miles of roadway. Additionally, two bridges were replaced and multiple culverts were repaired or replaced. Eighty (80) miles of road were restriped. The cost for the work performed in 2021 totaled nearly \$6.1 million. The County was able to utilize \$0.9 million of State and Federal aid to accomplish these improvements.

Asphalt resurfacing projects were completed for portions of Auburn Road, Butternut Road, Nauvoo Road, Russell Road, Bell Street, and Washington Street.

## **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Geauga County for its Annual Comprehensive Financial Report for the year ended December 31, 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of State and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized annual comprehensive financial report that satisfied both

generally accepted accounting principles (GAAP) and applicable legal requirements. This was the twenty-ninth consecutive year that the County has received this prestigious award. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

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

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

The Geauga County Auditor's office has worked to maintain a level of professionalism and sound financial reporting which have as their cornerstone the preparation and publication of this report. The report increases public confidence in its elected officials and accountability of the governmental unit as a whole. The report also provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2021. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

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

Sincerely,



Charles E. Walder  
Gauga County Auditor

**Geauga County, Ohio**

Elected Officials  
December 31, 2021

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**Board of Commissioners**

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

**Auditor**

**Charles E. Walder**

**Clerk of Courts**

**Sheila M. Bevington**

**Common Pleas Court  
General Division**

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

**Common Pleas Court  
Probate/Juvenile**

**Honorable Timothy Grendell**

**Coroner**

**John Urbancic, M.D.**

**Engineer**

**Joseph Cattell**

**Prosecuting Attorney**

**James Flaiz**

**Recorder**

**Celesta Mullins**

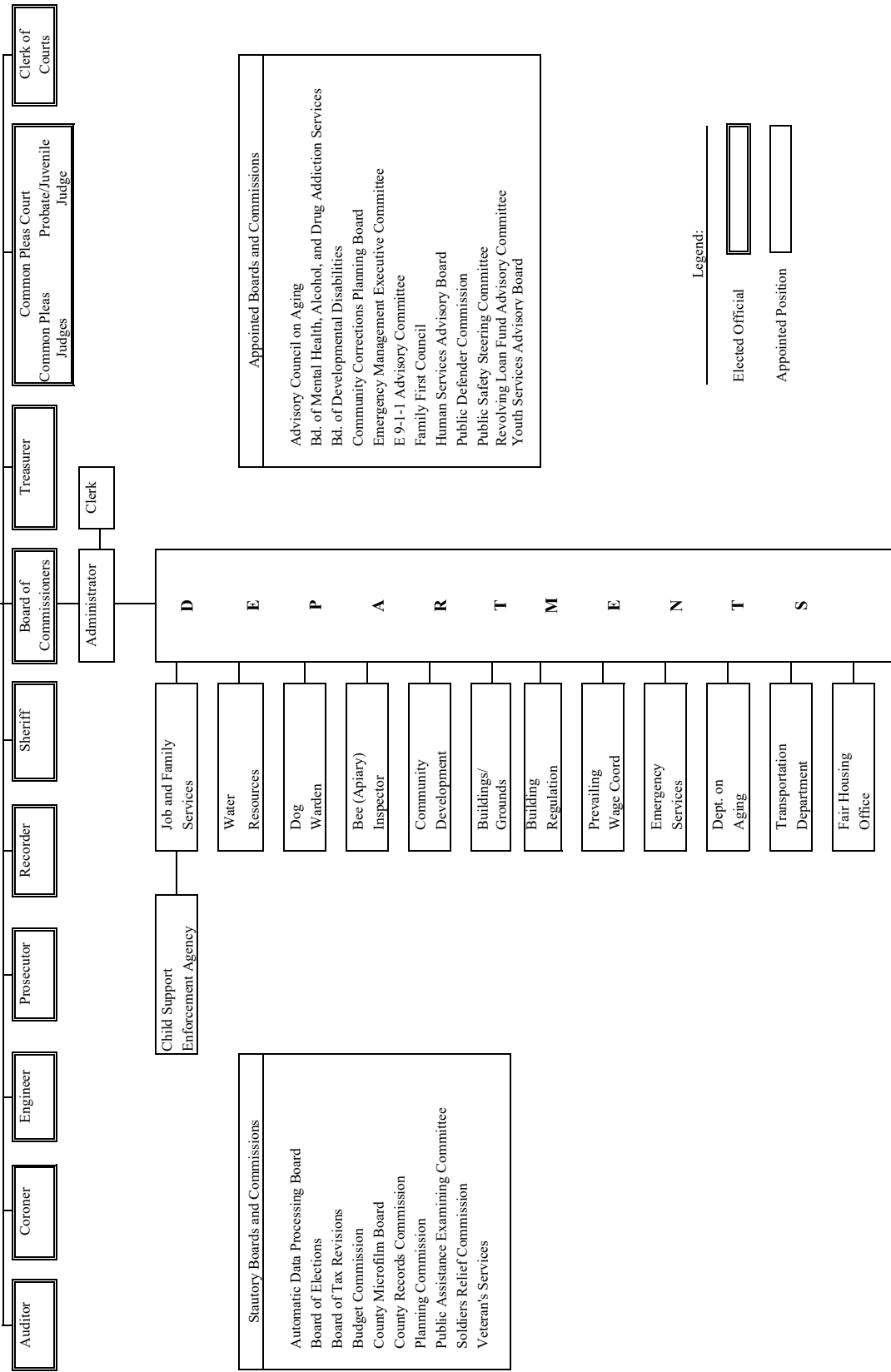
**Sheriff**

**Scott A. Hildenbrand**

**Treasurer**

**Christopher P. Hitchcock**

# COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



**Statutory Boards and Commissions**

- Automatic Data Processing Board
- Board of Elections
- Board of Tax Revisions
- Budget Commission
- County Microfilm Board
- County Records Commission
- Planning Commission
- Public Assistance Examining Committee
- Soldiers Relief Commission
- Veteran's Services

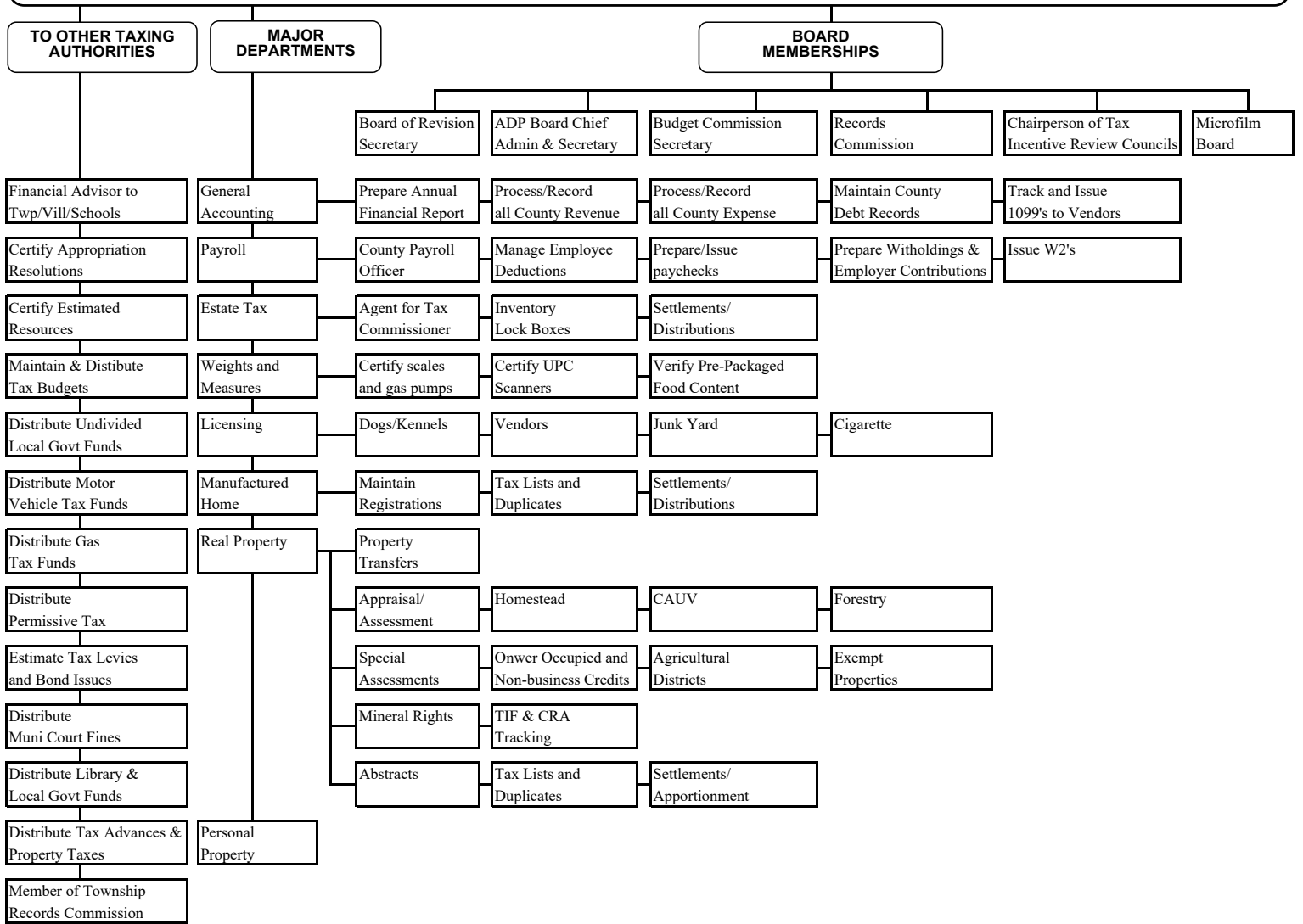
**Appointed Boards and Commissions**

- Advisory Council on Aging
- Bd. of Mental Health, Alcohol, and Drug Addiction Services
- Bd. of Developmental Disabilities
- Community Corrections Planning Board
- Emergency Management Executive Committee
- E 9-1-1 Advisory Committee
- Family First Council
- Human Services Advisory Board
- Public Defender Commission
- Public Safety Steering Committee
- Revolving Loan Fund Advisory Committee
- Youth Services Advisory Board

Legend:

- Elected Official
- Appointed Position

# CHARLES E. WALDER, GEAUGA COUNTY AUDITOR



## DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Geauga County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

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# Financial Section

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# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT

Geauga County  
470 Center Street  
Chardon, Ohio 44024

To the Board of County Commissioners:

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Geauga County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Geauga County, Ohio as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Developmental Disabilities and American Rescue Plan Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Emphasis of Matter***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis, Condition Assessments of the County's Infrastructure Reported Under the Modified Approach* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary information***

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

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

***Other Information***

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we will also issue our report dated June 30, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 30, 2022

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# Geauga County, Ohio

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

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The discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2021. 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 2021 are as follows:

- The County's total assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2020 by approximately \$258.22 million (net position). Of the approximately \$258.22 million of net position, governmental activities accounted for approximately \$230.17 million of net position and business-type activities accounted for approximately \$28.05 million of net position. The County's overall net position increased from the prior year due to decreases related to the County's net OPEB liability.
- The County Engineer made numerous road improvements throughout the County. The County was able to use State and Federal grant monies to help offset these costs.
- The County invested in new vehicles for the Sheriff's Office. Equipment was also purchased for several departments which included two scanners and various pieces of street and maintenance equipment.
- Geauga County, while not immune to the economic conditions that have affected the United States due to the ongoing pandemic, has reason for optimism. New commercial/industrial construction continued to increase from last year and home sales and average home sale prices have continued to rise as well.
- The County Commissioners granted a 3 percent pay increase in 2021 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 Annual Comprehensive Financial Report (ACFR)**

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

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

# Geauga County, Ohio

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

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

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

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2021?" The statement of net position and the statement of activities answers this question. These statements include all non-fiduciary *assets* and *deferred outflows of resources* and *liabilities* and *deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

### **Reporting the County's Most Significant Funds**

#### **Fund Financial Statements**

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

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

# Geauga County, Ohio

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

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

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

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

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

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

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

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

## **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 2021 compared to 2020:

# Geauga County, Ohio

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

(Table 1) <i>Net Position (in millions)</i>						
	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Assets</b>						
Current and Other Assets	\$161.83	\$145.96	\$8.70	\$8.22	\$170.53	\$154.18
Net Pension Asset	0.64	0.41	0.04	0.02	0.68	0.43
Net OPEB Asset	3.99	0.01	0.24	0.00	4.23	0.01
Capital Assets, Net	195.65	178.74	43.02	40.05	238.67	218.79
<i>Total Assets</i>	<u>362.11</u>	<u>325.12</u>	<u>52.00</u>	<u>48.29</u>	<u>414.11</u>	<u>373.41</u>
<b>Deferred Outflows of Resources</b>						
Pension	4.49	7.04	0.26	0.42	4.75	7.46
OPEB	2.08	4.91	0.12	0.29	2.20	5.20
Asset Retirement Obligation	0.00	0.00	3.42	3.56	3.42	3.56
<i>Total Deferred Outflows of Resources</i>	<u>6.57</u>	<u>11.95</u>	<u>3.80</u>	<u>4.27</u>	<u>10.37</u>	<u>16.22</u>
<b>Liabilities</b>						
Current Liabilities	19.44	7.67	0.65	0.50	20.09	8.17
Long-term Liabilities						
Due within One Year	1.63	1.24	0.93	1.02	2.56	2.26
Due in More Than One Year:						
Net Pension Liability	33.34	44.66	1.98	2.65	35.32	47.31
Net OPEB Liability	0.00	30.72	0.00	1.83	0.00	32.55
Other Amounts Due in More Than One Year	25.21	12.56	22.56	19.08	47.77	31.64
<i>Total Liabilities</i>	<u>79.62</u>	<u>96.85</u>	<u>26.12</u>	<u>25.08</u>	<u>105.74</u>	<u>121.93</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	31.55	31.14	0.00	0.00	31.55	31.14
Pension	15.01	10.67	0.89	0.64	15.90	11.31
OPEB	12.33	4.94	0.74	0.30	13.07	5.24
<i>Total Deferred Inflows of Resources</i>	<u>58.89</u>	<u>46.75</u>	<u>1.63</u>	<u>0.94</u>	<u>60.52</u>	<u>47.69</u>
<b>Net Position</b>						
Net Investment in Capital Assets	173.67	174.80	25.67	26.09	199.34	200.89
Restricted	55.92	50.37	0.00	0.00	55.92	50.37
Unrestricted	0.58	(31.70)	2.38	0.45	2.96	(31.25)
<i>Total Net Position</i>	<u>\$230.17</u>	<u>\$193.47</u>	<u>\$28.05</u>	<u>\$26.54</u>	<u>\$258.22</u>	<u>\$220.01</u>

The net pension liability (NPL) is one of the largest single liabilities reported by the County at December 31, 2021, GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee,

## Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2021  
(Unaudited)*

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

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

As one can see from the increase in overall net position, the County's overall financial position has improved from the prior year. The increase in governmental current assets is largely due to an increase in sales and property taxes receivable as a result of new construction and sales tax projects as well as an increase in cash. The increase in cash relates to the issuance of sales tax revenue bonds to be used for county building improvements. The County was able to provide the services that the County residents expect while maintaining the costs of providing those services. The increase in governmental capital assets is due to the current year additions from the improvements to county building improvements offset by an additional year of depreciation. The decrease in total deferred outflow of resources in 2021 was due to a change in assumptions related to the County's net pension liability for OPERS in the prior year. The net pension liability decrease represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. The significant increase in total deferred inflow of resources in 2021 was due to an increase in the difference between projected and actual earnings on investments related to the County's net pension liability for OPERS.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2021 and 2020.

# Geauga County, Ohio

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

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

	Governmental Activities		Business-Type Activities		Total	
	2021	Restated 2020	2021	2020	2021	2020
<b>Program Revenues</b>						
Charges for Services and Operating Assessments	\$10.82	\$9.63	\$8.48	\$7.67	\$19.30	\$17.30
Operating Grants and Contributions	24.85	28.40	0.00	0.00	24.85	28.40
Capital Grants and Contributions	0.58	0.46	1.03	0.66	1.61	1.12
<i>Total Program Revenues</i>	<u>36.25</u>	<u>38.49</u>	<u>9.51</u>	<u>8.33</u>	<u>45.76</u>	<u>46.82</u>
<b>General Revenues</b>						
Property Taxes	36.19	34.82	0.00	0.00	36.19	34.82
Sales Taxes	20.35	17.91	0.00	0.00	20.35	17.91
Grants and Entitlements	3.87	3.16	0.00	0.00	3.87	3.16
Interest	0.69	1.48	0.00	0.02	0.69	1.50
Miscellaneous	6.74	6.24	0.41	0.44	7.15	6.68
<i>Total General Revenues</i>	<u>67.84</u>	<u>63.61</u>	<u>0.41</u>	<u>0.46</u>	<u>68.25</u>	<u>64.07</u>
<i>Total Revenues</i>	<u>104.09</u>	<u>102.10</u>	<u>9.92</u>	<u>8.79</u>	<u>114.01</u>	<u>110.89</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	11.19	16.62	0.00	0.00	11.19	16.62
Judicial	3.04	6.75	0.00	0.00	3.04	6.75
Public Safety	12.07	19.67	0.00	0.00	12.07	19.67
Public Works	6.99	11.00	0.00	0.00	6.99	11.00
Health	6.98	7.86	0.00	0.00	6.98	7.86
Human Services	26.70	28.44	0.00	0.00	26.70	28.44
Economic Development and Assistance	0.00	0.06	0.00	0.00	0.00	0.06
Interest and Fiscal Charges	0.40	0.02	0.00	0.00	0.40	0.02
Water Resources	0.00	0.00	6.92	7.48	6.92	7.48
Water District	0.00	0.00	1.48	1.36	1.48	1.36
Storm Water	0.00	0.00	0.03	0.01	0.03	0.01
<i>Total Program Expenses</i>	<u>67.37</u>	<u>90.42</u>	<u>8.43</u>	<u>8.85</u>	<u>75.80</u>	<u>99.27</u>
<i>Change in Net Position before Transfers</i>	<u>36.72</u>	<u>11.68</u>	<u>1.49</u>	<u>(0.06)</u>	<u>38.21</u>	<u>11.62</u>
Transfers	(0.02)	(0.08)	0.02	0.08	0.00	0.00
<i>Change in Net Position</i>	<u>36.70</u>	<u>11.60</u>	<u>1.51</u>	<u>0.02</u>	<u>38.21</u>	<u>11.62</u>
Net Position Beginning of Year	193.47	181.87	26.54	26.52	220.01	208.39
Net Position End of Year	<u>\$230.17</u>	<u>\$193.47</u>	<u>\$28.05</u>	<u>\$26.54</u>	<u>\$258.22</u>	<u>\$220.01</u>

# Geauga County, Ohio

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

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During 2021, real estate collections increased compared with the previous year. This is due to increases in collections related to an uptick in assessed values.

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

The decrease in program expenses is mainly due to the annual pension/OPEB expense for their proportionate share of each plan's change in net pension/OPEB liability not accounted for as deferred inflows/outflows. Pension/OPEB expense decreased from \$8,985,619 in 2020 to a negative pension/OPEB expense of \$24,677,281 in 2021. These decreases in pension/OPEB expense were partially offset by a three percent increase in base salary for County employees.

The Office of the Geauga County Engineer continues to complete asphalt resurfacing projects as well as the replacement of bridges and culverts were repaired or replaced throughout the County. It is the practice of the Geauga County Engineer to maintain at least eighty percent of the mileage of the County highway system at an appraisal rating of five or more. Please see the required supplementary information of this report for additional information on the County's reporting of infrastructure.

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

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

## **Financial Analysis of the Government's Funds**

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$91,102,915. \$8,301,797 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.

# Geauga County, Ohio

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

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The general fund revenues and expenditures increased during the year. The largest revenue source for the general fund is sales tax. There was an increase in sales tax collections during the year. Sales tax revenue is up from the prior year due to the continued return of confidence in the economy creating increased spending. Expenditure increases can be attributed to the County returning public safety expenditures to the general fund due to the use of CARES dollars in 2020. In addition to expenditure increases, the County saw an increase in transfers made to other governmental funds to provide additional resources to support various programs. The combination of these changes resulted in a fund balance decrease of \$2,432,476.

As reflected in the developmental disabilities fund, the County actively seeks grants in addition to the County-wide property tax levy in order to assist residents that are developmentally or physically challenged to not only be able to live independently but to enjoy fully what the world has to offer. Grants received during the year decreased from 2020. Property tax revenue continued to increase due to new construction within the County. The property tax levy was passed in order to bring in more revenue to cover the costs to continue providing services. Expenditures increased during the year as pass-through funding to local school districts from the Ohio Department of Education returned to more normal levels.

The American Rescue Plan fund received the first installment of federal monies during 2021. These monies will be used to respond to the public health emergency with respect to COVID-19 and its negative economic impacts on local governments in future years.

The construction capital projects fund had a decrease in fund balance compared to the prior year due to the continued spending of debt proceeds for the new County office building project. This spending is partially offset by the issuance of \$14,000,000 of sales tax revenue bonds for the project in 2021.

Other governmental funds had an increase in fund balance due to decreased spending coupled with additional transfers received from the general fund.

***Proprietary Funds*** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The increase in the water resources fund can be attributed to a decrease in personal services expenses related to the change in OPEB expense. The water district fund decreased slightly compared to the prior year due to an increase in personal and contractual services expenditures as the County takes on more projects. The storm water fund had an increase in available cash as the County continues to collect charges that will be used for the future maintenance of 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 2021, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$4,359,569 higher than certification primarily due to conservative estimates in property taxes, sales taxes, intergovernmental and interest revenue. Actual expenditures were \$2,609,044 less than appropriations due mainly to the diligence of management to keep costs low.



# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2021  
(Unaudited)*

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## Capital Assets and Debt Administration

### Capital Assets

Table 3 shows 2021 values compared to 2020.

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

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$4.40	\$4.43	\$1.03	\$1.03	\$5.43	\$5.46
Infrastructure	137.36	137.78	0.00	0.00	137.36	137.78
Construction in Progress	23.02	3.80	4.52	3.99	27.54	7.79
Buildings and Improvements	27.53	29.04	11.03	11.46	38.56	40.50
Machinery and Equipment	0.74	0.48	0.56	0.69	1.30	1.17
Vehicles	2.60	3.21	0.12	0.21	2.72	3.42
Water and Wastewater Lines	0.00	0.00	25.76	22.67	25.76	22.67
Total Capital Assets	<u>\$195.65</u>	<u>\$178.74</u>	<u>\$43.02</u>	<u>\$40.05</u>	<u>\$238.67</u>	<u>\$218.79</u>

The County continued the annual replacement of sheriff's cars. Street maintenance and office equipment was also purchased during the year for several departments. These increases were offset by an additional year of depreciation being taken and the disposal of a land parcel, the County's voting machines and various other equipment.

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.

# Geauga County, Ohio

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

An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 95 percent of the structures have a bridge appraisal rating of five or more. The most recent assessment found that 97 percent of the County bridges have a numerical rating of 5 or higher. See the Required Supplementary Information on page 108 for additional information about the County's Infrastructure.

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

### Long-Term Obligations

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

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

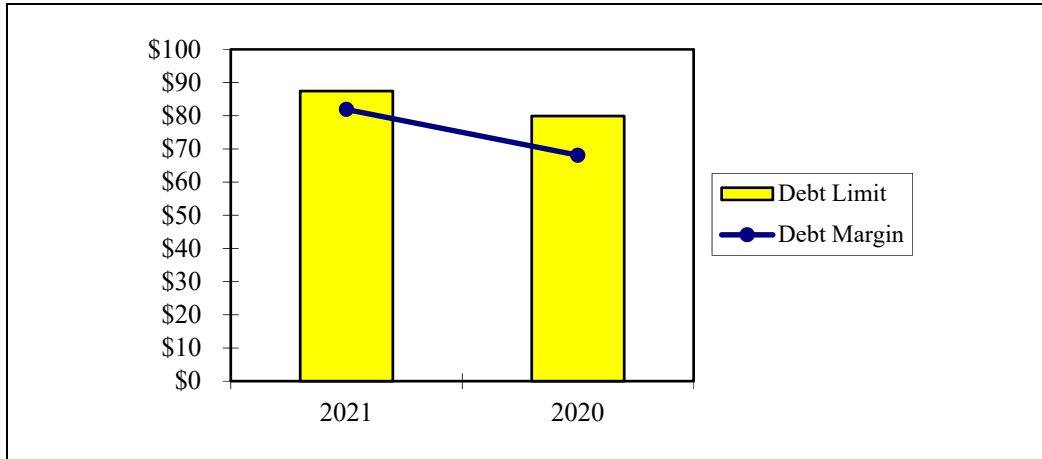
	Governmental Activities		Business Type Activities		Total	
	2021	2020	2021	2020	2021	2020
General Obligation Bonds	\$9.54	\$9.95	\$0.00	\$0.00	\$9.54	\$9.95
Special Assessment Bonds	0.31	0.33	0.00	0.00	0.31	0.33
OWDA Loans	0.00	0.00	12.35	9.32	12.35	9.32
Revenue Bonds	13.82	0.00	3.28	3.36	17.10	3.36
OPWC Loans	0.00	0.00	1.72	1.29	1.72	1.29
Local Government Loan	0.00	0.12	0.00	0.00	0.00	0.12
Capital Leases	0.00	0.01	0.00	0.00	0.00	0.01
Compensated Absences	3.17	3.39	0.17	0.16	3.34	3.55
Asset Retirement Obligation	0.00	0.00	5.97	5.97	5.97	5.97
Net Pension Liability	33.34	44.66	1.98	2.65	35.32	47.31
Net OPEB Liability	0.00	30.72	0.00	1.83	0.00	32.55
<b>Total</b>	<b>\$60.18</b>	<b>\$89.18</b>	<b>\$25.47</b>	<b>\$24.58</b>	<b>\$85.65</b>	<b>\$113.76</b>

In 2021, the County issued \$14,000,000 in sales tax revenue bonds for the purpose of funding the new office building project. The special assessment bonds were primarily issued for sanitary sewer improvements. The principal and interest for these bonds are retired with assessments levied against property owners in the County based on the benefit to the respective parties. Business-type debt includes revenue bonds issued for sanitary sewer projects, and OPWC and OWDA loans outstanding for infrastructure improvements projects, which are repaid using water resource revenues.

The County's overall legal debt margin was \$81.90 million. This margin is the additional amount of debt the County could issue.

# Geauga County, Ohio

## Management's Discussion and Analysis For the Year Ended December 31, 2021 (Unaudited)



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

### Current Issues

Geauga County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. The overall position of the County has improved over the last few years. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Sales tax collections have steadily increased over the last three years as consumer spending has increased in the County. Property tax collections have been slightly up and down over the last several years. Property tax revenue remained consistent for 2021 due to the steady collections from the new levies as well as in delinquent property taxes collections. Additional revenues must not be treated as a windfall to expand programs but as an opportunity to extend the time horizon of the life of the levies. All of the County's financial abilities will be needed to meet the challenges of the future.

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

### Contacting the County's Financial Management

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

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

# **Basic Financial Statements**

**Geauga County, Ohio**

*Statement of Net Position  
December 31, 2021*

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$103,223,353	\$6,707,762	\$109,931,115
Cash and Cash Equivalents			
In Segregated Accounts	251,572	0	251,572
Materials and Supplies Inventory	376,854	5,620	382,474
Accrued Interest Receivable	139,311	1,555	140,866
Accounts Receivable	131,566	1,188,196	1,319,762
Intergovernmental Receivable	11,000,608	0	11,000,608
Prepaid Items	398,998	43,141	442,139
Sales Taxes Receivable	10,525,441	0	10,525,441
Property Taxes Receivable	34,056,614	0	34,056,614
Special Assessments Receivable	309,560	764,439	1,073,999
Loans Receivable	1,418,047	0	1,418,047
Net Pension Asset (See Note 16)	640,230	38,109	678,339
Net OPEB Asset (See Note 17)	3,994,213	236,735	4,230,948
Nondepreciable Capital Assets	164,776,518	5,543,777	170,320,295
Depreciable Capital Assets, Net	30,869,803	37,475,976	68,345,779
<i>Total Assets</i>	<u>362,112,688</u>	<u>52,005,310</u>	<u>414,117,998</u>
<b>Deferred Outflows of Resources</b>			
Pension	4,494,132	264,059	4,758,191
OPEB	2,076,402	123,477	2,199,879
Asset Retirement Obligation	0	3,415,573	3,415,573
<i>Total Deferred Outflows of Resources</i>	<u>6,570,534</u>	<u>3,803,109</u>	<u>10,373,643</u>
<b>Liabilities</b>			
Accounts Payable	565,121	95,050	660,171
Accrued Wages	643,007	35,706	678,713
Contracts Payable	5,218,661	247,063	5,465,724
Intergovernmental Payable	625,997	100,342	726,339
Matured Compensated Absences Payable	11,864	11,543	23,407
Employee Withholding Payable	2,109,846	123,259	2,233,105
Accrued Interest Payable	41,852	37,812	79,664
Retainage Payable	1,129,507	0	1,129,507
Unearned Revenue	9,095,110	0	9,095,110
Long-Term Liabilities:			
Due Within One Year	1,625,981	933,504	2,559,485
Due in More Than One Year:			
Net Pension Liability (See Note 16)	33,344,496	1,978,629	35,323,125
Other Amounts Due in More Than One Year	25,206,055	22,560,601	47,766,656
<i>Total Liabilities</i>	<u>79,617,497</u>	<u>26,123,509</u>	<u>105,741,006</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	31,548,923	0	31,548,923
Pension	15,017,318	894,620	15,911,938
OPEB	12,329,538	736,952	13,066,490
<i>Total Deferred Inflows of Resources</i>	<u>58,895,779</u>	<u>1,631,572</u>	<u>60,527,351</u>
<b>Net Position</b>			
Net Investment in Capital Assets	173,666,490	25,667,481	199,333,971
Restricted for:			
Capital Projects	3,257,457	0	3,257,457
Debt Service	2,861,555	0	2,861,555
911 Program	343,273	0	343,273
Mental Health	6,185,736	0	6,185,736
Children's Services	9,424,303	0	9,424,303
Public Assistance	1,592,510	0	1,592,510
Developmental Disabilities	12,005,930	0	12,005,930
Aging	2,978,229	0	2,978,229
Community Development Programs	4,074,672	0	4,074,672
Real Estate Assessment	2,668,734	0	2,668,734
Legislative and Executive	676,663	0	676,663
Motor Vehicle License	6,013,921	0	6,013,921
Other Purposes	3,842,964	0	3,842,964
Unrestricted	577,509	2,385,857	2,963,366
<i>Total Net Position</i>	<u>\$230,169,946</u>	<u>\$28,053,338</u>	<u>\$258,223,284</u>

See accompanying notes to the basic financial statements

**Geauga County, Ohio**

*Statement of Activities  
For the Year Ended December 31, 2021*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$11,185,091	\$4,884,425	(\$232,648)	\$0
Judicial	3,041,056	1,491,366	651,520	0
Public Safety	12,072,907	2,538,089	1,328,532	0
Public Works	6,988,707	214,088	8,406,244	581,165
Health	6,982,940	313,953	3,517,779	0
Human Services	26,698,252	1,380,716	11,178,161	0
Interest and Fiscal Charges	402,606	0	0	0
<i>Total Governmental Activities</i>	<u>67,371,559</u>	<u>10,822,637</u>	<u>24,849,588</u>	<u>581,165</u>
<b>Business-Type Activities:</b>				
Water Resources	6,925,232	7,364,957	0	1,033,665
Water District	1,482,087	1,103,777	0	0
Storm Water	24,053	14,788	0	0
<i>Total Business-Type Activities</i>	<u>8,431,372</u>	<u>8,483,522</u>	<u>0</u>	<u>1,033,665</u>
<i>Total - Primary Government</i>	<u>\$75,802,931</u>	<u>\$19,306,159</u>	<u>\$24,849,588</u>	<u>\$1,614,830</u>

**General Revenues**

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

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Position

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

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
(\$6,533,314)	\$0	(\$6,533,314)
(898,170)	0	(898,170)
(8,206,286)	0	(8,206,286)
2,212,790	0	2,212,790
(3,151,208)	0	(3,151,208)
(14,139,375)	0	(14,139,375)
(402,606)	0	(402,606)
<u>(31,118,169)</u>	<u>0</u>	<u>(31,118,169)</u>
0	1,473,390	1,473,390
0	(378,310)	(378,310)
0	(9,265)	(9,265)
<u>0</u>	<u>1,085,815</u>	<u>1,085,815</u>
<u>(31,118,169)</u>	<u>1,085,815</u>	<u>(30,032,354)</u>
10,686,421	0	10,686,421
2,904,851	0	2,904,851
3,645,856	0	3,645,856
3,485,772	0	3,485,772
12,258,624	0	12,258,624
3,209,184	0	3,209,184
20,352,401	0	20,352,401
3,869,338	0	3,869,338
687,778	(5,593)	682,185
6,735,280	414,046	7,149,326
67,835,505	408,453	68,243,958
<u>(21,012)</u>	<u>21,012</u>	<u>0</u>
<u>67,814,493</u>	<u>429,465</u>	<u>68,243,958</u>
36,696,324	1,515,280	38,211,604
<u>193,473,622</u>	<u>26,538,058</u>	<u>220,011,680</u>
<u>\$230,169,946</u>	<u>\$28,053,338</u>	<u>\$258,223,284</u>

**Geauga County, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2021*

	General	Developmental Disabilities	American Rescue Plan	Construction	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$14,828,840	\$11,046,310	\$9,095,110	\$23,151,282	\$44,941,926	\$103,063,468
Cash and Cash Equivalents						
In Segregated Accounts	18,733	116,496	0	0	116,343	251,572
Materials and Supplies Inventory	289,449	3,766	0	0	83,639	376,854
Accrued Interest Receivable	129,487	0	0	2,296	7,528	139,311
Accounts Receivable	32,946	43,054	0	0	55,566	131,566
Interfund Receivable	271,177	0	0	0	7,331	278,508
Intergovernmental Receivable	1,917,287	748,452	0	78,369	8,256,500	11,000,608
Prepaid Items	178,180	149,645	0	0	71,173	398,998
Sales Taxes Receivable	10,525,441	0	0	0	0	10,525,441
Property Taxes Receivable	8,399,942	11,941,261	0	0	13,715,411	34,056,614
Special Assessments Receivable	0	0	0	0	309,560	309,560
Loans Receivable	0	0	0	0	1,418,047	1,418,047
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	159,885	0	0	0	0	159,885
<i>Total Assets</i>	<u>\$36,751,367</u>	<u>\$24,048,984</u>	<u>\$9,095,110</u>	<u>\$23,231,947</u>	<u>\$68,983,024</u>	<u>\$162,110,432</u>
<b>Liabilities</b>						
Accounts Payable	\$186,124	\$35,141	\$0	\$1,535	\$342,321	\$565,121
Accrued Wages	337,860	61,569	0	0	243,578	643,007
Contracts Payable	270,147	220,189	0	3,504,473	1,223,852	5,218,661
Intergovernmental Payable	288,620	81,768	0	1,019	254,590	625,997
Employee Withholding Payable	1,107,912	234,122	0	0	767,812	2,109,846
Matured Compensated Absences Payable	0	0	0	0	11,864	11,864
Retainage Payable	0	0	0	1,129,507	0	1,129,507
Interfund Payable	0	6,299	0	1,032	271,177	278,508
Unearned Revenue	0	0	9,095,110	0	0	9,095,110
<i>Total Liabilities</i>	<u>2,190,663</u>	<u>639,088</u>	<u>9,095,110</u>	<u>4,637,566</u>	<u>3,115,194</u>	<u>19,677,621</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	7,781,429	11,061,990	0	0	12,705,504	31,548,923
Unavailable Revenue	10,593,347	1,481,939	0	0	7,705,687	19,780,973
<i>Total Deferred Inflows of Resources</i>	<u>18,374,776</u>	<u>12,543,929</u>	<u>0</u>	<u>0</u>	<u>20,411,191</u>	<u>51,329,896</u>
<b>Fund Balances</b>						
Nonspendable	865,848	153,411	0	0	154,812	1,174,071
Restricted	0	10,712,556	0	607,312	38,607,605	49,927,473
Committed	765,696	0	0	17,987,069	6,694,222	25,446,987
Assigned	6,252,587	0	0	0	0	6,252,587
Unassigned	8,301,797	0	0	0	0	8,301,797
<i>Total Fund Balances</i>	<u>16,185,928</u>	<u>10,865,967</u>	<u>0</u>	<u>18,594,381</u>	<u>45,456,639</u>	<u>91,102,915</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$36,751,367</u>	<u>\$24,048,984</u>	<u>\$9,095,110</u>	<u>\$23,231,947</u>	<u>\$68,983,024</u>	<u>\$162,110,432</u>

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, 2021*

<b>Total Governmental Fund Balances</b>	<b>\$91,102,915</b>
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	195,646,321
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:	
Delinquent Property Taxes	2,507,691
Sales Taxes	8,745,509
Intergovernmental	4,903,418
Permissive Motor Vehicle Tax	3,314,795
Special Assessments	<u>309,560</u>
Total	19,780,973
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditures is reported when due.	(41,852)
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:	
General Obligation Bonds	(9,539,234)
Sales Tax Revenue Bonds	(13,815,088)
Special Assessment Bonds	(309,491)
Capital Lease Payable	(2,143)
Compensated Absences	<u>(3,166,080)</u>
Total	(26,832,036)
The net pension asset, net pension liability, net OPEB asset and net OPEB liability are not due and payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in the governmental funds:	
Net Pension Asset	640,230
Deferred Outflows - Pension	4,494,132
Net Pension Liability	(33,344,496)
Deferred Inflows - Pension	(15,017,318)
Net OPEB Asset	3,994,213
Deferred Outflows - OPEB	2,076,402
Deferred Inflows - OPEB	<u>(12,329,538)</u>
Total	<u>(49,486,375)</u>
<i>Net Position of Governmental Activities</i>	<u><u>\$230,169,946</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, 2021*

	General	Developmental Disabilities	Construction	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	\$10,536,922	\$12,094,213	\$0	\$13,010,940	\$35,642,075
Sales Tax	19,710,017	0	0	0	19,710,017
Permissive Motor Vehicle License Tax	0	0	0	1,969,917	1,969,917
Charges for Services	5,344,461	842,100	0	3,689,313	9,875,874
Licenses and Permits	33,372	0	0	532,671	566,043
Fines and Forfeitures	71,897	0	0	200,392	272,289
Intergovernmental	4,757,935	2,576,748	78,369	19,900,643	27,313,695
Special Assessments	0	0	0	23,432	23,432
Interest	661,195	206	2,356	24,021	687,778
Rentals	71,613	0	0	28,729	100,342
Contributions and Donations	0	29,495	0	188,853	218,348
Other	1,842,438	1,701,509	0	3,191,333	6,735,280
<i>Total Revenues</i>	<u>43,029,850</u>	<u>17,244,271</u>	<u>80,725</u>	<u>42,760,244</u>	<u>103,115,090</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	12,953,391	0	0	2,285,301	15,238,692
Judicial	5,367,695	0	0	1,145,013	6,512,708
Public Safety	13,737,240	0	0	2,575,639	16,312,879
Public Works	189,946	0	0	12,311,951	12,501,897
Health	611,825	0	0	6,765,123	7,376,948
Human Services	400,516	20,003,011	0	13,986,832	34,390,359
Capital Outlay	0	0	20,389,225	279,935	20,669,160
Debt Service:					
Principal Retirement	0	0	0	1,188,147	1,188,147
Interest and Fiscal Charges	0	0	0	396,730	396,730
Issuance Costs	0	0	0	215,257	215,257
<i>Total Expenditures</i>	<u>33,260,613</u>	<u>20,003,011</u>	<u>20,389,225</u>	<u>41,149,928</u>	<u>114,802,777</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,769,237</u>	<u>(2,758,740)</u>	<u>(20,308,500)</u>	<u>1,610,316</u>	<u>(11,687,687)</u>
<b>Other Financing Sources (Uses)</b>					
Sales Tax Revenue Bonds Issued	0	0	14,000,000	0	14,000,000
Premium on Bonds Issued	0	0	0	483,528	483,528
Transfers In	0	0	5,352,598	8,448,687	13,801,285
Transfers Out	(12,201,713)	(1,200,000)	0	(420,584)	(13,822,297)
<i>Total Other Financing Sources (Uses)</i>	<u>(12,201,713)</u>	<u>(1,200,000)</u>	<u>19,352,598</u>	<u>8,511,631</u>	<u>14,462,516</u>
<i>Net Change in Fund Balances</i>	<u>(2,432,476)</u>	<u>(3,958,740)</u>	<u>(955,902)</u>	<u>10,121,947</u>	<u>2,774,829</u>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>18,618,404</u>	<u>14,824,707</u>	<u>19,550,283</u>	<u>35,334,692</u>	<u>88,328,086</u>
<i>Fund Balances End of Year</i>	<u>\$16,185,928</u>	<u>\$10,865,967</u>	<u>\$18,594,381</u>	<u>\$45,456,639</u>	<u>\$91,102,915</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, 2021*

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$2,774,829</b>
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period:	
Capital Asset Additions	19,936,054
Current Year Depreciation	<u>(2,508,558)</u>
Total	17,427,496
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.	(520,743)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:	
Delinquent Property Taxes	548,633
Sales Taxes	642,384
Intergovernmental	(41,124)
Permissive Motor Vehicle Tax	(160,745)
Special Assessments	<u>(15,343)</u>
Total	973,805
Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,188,147
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Accrued Interest on Bonds	(40,399)
Amortization of Premium	<u>34,523</u>
Total	(5,876)
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.	215,441
Other financing sources in the governmental funds increase long-term liabilities in the statement of net position.	
Sales Tax Revenue Bonds Issued	(14,000,000)
Premium on Bonds Issued	<u>(483,528)</u>
Total	(14,483,528)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts in deferred outflows.	
Pension	4,401,249
OPEB	<u>48,223</u>
Total	4,449,472
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability and asset are reported as pension/OPEB expense in the statement of activities.	
Pension	250,410
OPEB	<u>24,426,871</u>
Total	<u>24,677,281</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$36,696,324</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$8,328,041	\$9,458,984	\$10,507,019	\$1,048,035
Sales Tax	13,261,500	17,000,000	19,429,368	2,429,368
Charges for Services	4,661,746	4,669,546	4,666,177	(3,369)
Licenses and Permits	10,000	10,000	14,224	4,224
Fines and Forfeitures	51,500	51,500	74,870	23,370
Intergovernmental	3,188,100	4,022,512	4,539,298	516,786
Interest	700,000	700,000	723,012	23,012
Rentals	75,000	75,000	71,613	(3,387)
Other	599,667	811,486	1,133,016	321,530
<i>Total Revenues</i>	<u>30,875,554</u>	<u>36,799,028</u>	<u>41,158,597</u>	<u>4,359,569</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	13,320,811	14,424,520	13,173,845	1,250,675
Judicial	4,927,594	5,359,070	4,949,315	409,755
Public Safety	13,724,272	14,314,835	13,591,182	723,653
Public Works	164,625	187,325	186,364	961
Health	716,481	702,281	650,597	51,684
Human Services	620,943	678,460	506,144	172,316
<i>Total Expenditures</i>	<u>33,474,726</u>	<u>35,666,491</u>	<u>33,057,447</u>	<u>2,609,044</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,599,172)</u>	<u>1,132,537</u>	<u>8,101,150</u>	<u>6,968,613</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	18,333	18,333	18,333	0
Transfers Out	(1,664,487)	(12,621,614)	(12,201,713)	419,901
<i>Total Other Financing Sources (Uses)</i>	<u>(1,646,154)</u>	<u>(12,603,281)</u>	<u>(12,183,380)</u>	<u>419,901</u>
<i>Net Change in Fund Balance</i>	(4,245,326)	(11,470,744)	(4,082,230)	7,388,514
Fund Balances Beginning of Year	12,249,272	12,249,272	12,249,272	0
Unexpended Prior Year Encumbrances	626,314	626,314	626,314	0
<i>Fund Balances End of Year</i>	<u>\$8,630,260</u>	<u>\$1,404,842</u>	<u>\$8,793,356</u>	<u>\$7,388,514</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$11,265,627	\$12,068,998	\$12,068,998	\$0
Charges for Services	632,000	425,000	751,148	326,148
Intergovernmental	2,122,631	2,743,564	2,819,370	75,806
Interest	4,000	2,000	206	(1,794)
Contributions and Donations	50,000	30,000	29,495	(505)
Other	20,000	808,800	1,681,414	872,614
<i>Total Revenues</i>	14,094,258	16,078,362	17,350,631	1,272,269
<b>Expenditures</b>				
Current:				
Human Services	16,552,000	22,733,990	19,375,547	3,358,443
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,457,742)	(6,655,628)	(2,024,916)	4,630,712
<b>Other Financing Sources (Uses)</b>				
Transfers Out	0	(1,200,000)	(1,200,000)	0
<i>Net Change in Fund Balance</i>	(2,457,742)	(7,855,628)	(3,224,916)	4,630,712
Fund Balances Beginning of Year	12,718,425	12,718,425	12,718,425	0
Unexpended Prior Year Encumbrances	189,817	189,817	189,817	0
<i>Fund Balances End of Year</i>	<u>\$10,450,500</u>	<u>\$5,052,614</u>	<u>\$9,683,326</u>	<u>\$4,630,712</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
American Rescue Plan  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$9,095,110	\$9,095,110	\$9,095,110	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,356,085	1,356,085	0	1,356,085
Judicial	149,510	149,510	0	149,510
Public Safety	3,794,720	3,794,720	0	3,794,720
Public Works	2,762,863	2,762,863	0	2,762,863
Health	16,488	16,488	0	16,488
Human Services	668,933	668,933	0	668,933
Intergovernmental	346,511	346,511	0	346,511
<i>Total Expenditures</i>	<u>9,095,110</u>	<u>9,095,110</u>	<u>0</u>	<u>9,095,110</u>
<i>Net Change in Fund Balance</i>	0	0	9,095,110	9,095,110
Fund Balances Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$9,095,110</u>	<u>\$9,095,110</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

### Statement of Fund Net Position Enterprise Funds December 31, 2021

	Water Resources	Water District	Storm Water	Total
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$5,174,656	\$1,373,951	\$159,155	\$6,707,762
Materials and Supplies Inventory	5,620	0	0	5,620
Accrued Interest Receivable	1,555	0	0	1,555
Accounts Receivable	1,116,765	71,431	0	1,188,196
Special Assessments Receivable	757,948	0	6,491	764,439
Prepaid Items	39,873	3,268	0	43,141
<i>Total Current Assets</i>	<u>7,096,417</u>	<u>1,448,650</u>	<u>165,646</u>	<u>8,710,713</u>
<i>Noncurrent Assets:</i>				
Net Pension Asset	38,109	0	0	38,109
Net OPEB Asset	236,735	0	0	236,735
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	5,543,777	0	0	5,543,777
Depreciable Capital Assets, Net	33,789,525	3,686,451	0	37,475,976
<i>Total Noncurrent Assets</i>	<u>39,608,146</u>	<u>3,686,451</u>	<u>0</u>	<u>43,294,597</u>
<i>Total Assets</i>	<u>46,704,563</u>	<u>5,135,101</u>	<u>165,646</u>	<u>52,005,310</u>
<b>Deferred Outflows of Resources</b>				
Pension	264,059	0	0	264,059
OPEB	123,477	0	0	123,477
Asset Retirement Obligation	3,415,573	0	0	3,415,573
<i>Total Deferred Outflows of Resources</i>	<u>3,803,109</u>	<u>0</u>	<u>0</u>	<u>3,803,109</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	83,664	11,386	0	95,050
Accrued Wages	32,196	3,510	0	35,706
Contracts Payable	218,830	28,233	0	247,063
Intergovernmental Payable	55,466	44,876	0	100,342
Matured Compensated Absences Payable	11,543	0	0	11,543
Employee Withholding Payable	111,510	11,057	692	123,259
Compensated Absences Payable	57,612	5,311	0	62,923
Accrued Interest Payable	37,812	0	0	37,812
OWDA Loans Payable	706,054	0	0	706,054
Revenue Bonds Payable	62,000	0	0	62,000
OPWC Loans Payable	102,527	0	0	102,527
<i>Total Current Liabilities</i>	<u>1,479,214</u>	<u>104,373</u>	<u>692</u>	<u>1,584,279</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	98,779	7,671	0	106,450
OWDA Loans Payable	11,644,968	0	0	11,644,968
Revenue Bonds Payable	3,222,900	0	0	3,222,900
OPWC Loans Payable	1,613,823	0	0	1,613,823
Net Pension Liability	1,978,629	0	0	1,978,629
Asset Retirement Obligations	5,972,460	0	0	5,972,460
<i>Total Long-Term Liabilities</i>	<u>24,531,559</u>	<u>7,671</u>	<u>0</u>	<u>24,539,230</u>
<i>Total Liabilities</i>	<u>26,010,773</u>	<u>112,044</u>	<u>692</u>	<u>26,123,509</u>
<b>Deferred Inflows of Resources</b>				
Pension	894,620	0	0	894,620
OPEB	736,952	0	0	736,952
<i>Total Deferred Inflows of Resources</i>	<u>1,631,572</u>	<u>0</u>	<u>0</u>	<u>1,631,572</u>
<b>Net Position</b>				
Net Investment in Capital Assets	21,981,030	3,686,451	0	25,667,481
Unrestricted	884,297	1,336,606	164,954	2,385,857
<i>Total Net Position</i>	<u>\$22,865,327</u>	<u>\$5,023,057</u>	<u>\$164,954</u>	<u>\$28,053,338</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Enterprise Funds  
For the Year Ended December 31, 2021*

	Water Resources	Water District	Storm Water	Total
<b>Operating Revenues</b>				
Charges for Services	\$6,880,087	\$1,084,109	\$14,788	\$7,978,984
Tap-In Fees	483,640	19,668	0	503,308
Special Assessments	1,230	0	0	1,230
Other	188,691	225,200	155	414,046
<i>Total Operating Revenues</i>	<u>7,553,648</u>	<u>1,328,977</u>	<u>14,943</u>	<u>8,897,568</u>
<b>Operating Expenses</b>				
Personal Services	1,105,973	274,994	13,944	1,394,911
Materials and Supplies	462,438	68,295	0	530,733
Contractual Services	3,329,170	784,816	374	4,114,360
Depreciation	1,484,126	348,129	0	1,832,255
Other	273,441	5,853	9,735	289,029
<i>Total Operating Expenses</i>	<u>6,655,148</u>	<u>1,482,087</u>	<u>24,053</u>	<u>8,161,288</u>
<i>Operating Income (Loss)</i>	<u>898,500</u>	<u>(153,110)</u>	<u>(9,110)</u>	<u>736,280</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	(5,593)	0	0	(5,593)
Interest and Fiscal Charges	(270,084)	0	0	(270,084)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(275,677)</u>	<u>0</u>	<u>0</u>	<u>(275,677)</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	622,823	(153,110)	(9,110)	460,603
Capital Contributions	1,033,665	0	0	1,033,665
Transfers In	626,194	0	20,367	646,561
Transfers Out	(102,000)	(523,549)	0	(625,549)
<i>Change in Net Position</i>	2,180,682	(676,659)	11,257	1,515,280
<i>Net Position Beginning of Year</i>	<u>20,684,645</u>	<u>5,699,716</u>	<u>153,697</u>	<u>26,538,058</u>
<i>Net Position End of Year</i>	<u>\$22,865,327</u>	<u>\$5,023,057</u>	<u>\$164,954</u>	<u>\$28,053,338</u>

See accompanying notes to the basic financial statements



**Geauga County, Ohio**

*Statement of Cash Flows  
Enterprise Funds  
For the Year Ended December 31, 2021*

	Water Resources	Water District	Storm Water	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$7,823,186	\$1,141,683	\$10,822	\$8,975,691
Other Cash Receipts	188,691	225,200	155	414,046
Cash Payments to Employees for Services	(2,761,463)	(267,777)	(13,522)	(3,042,762)
Cash Payments for Goods and Services	(3,539,428)	(851,660)	(374)	(4,391,462)
Other Cash Payments	(272,591)	(4,185)	(9,735)	(286,511)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>1,438,395</u>	<u>243,261</u>	<u>(12,654)</u>	<u>1,669,002</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers In	626,194	0	20,367	646,561
Transfers Out	(102,000)	(523,549)	0	(625,549)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>524,194</u>	<u>(523,549)</u>	<u>20,367</u>	<u>21,012</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
<b>Related Financing Activities</b>				
Capital Contributions	1,033,665	0	0	1,033,665
Proceeds from OWDA Loans	3,950,558	0	0	3,950,558
Proceeds from OPWC Loans	524,707	0	0	524,707
Principal Paid on Revenue Bonds	(74,300)	0	0	(74,300)
Interest Paid on Revenue Bonds	(116,180)	0	0	(116,180)
Principal Paid on OPWC Loans	(94,111)	0	0	(94,111)
Principal Paid on OWDA Loans	(915,791)	0	0	(915,791)
Interest Paid on OWDA Loans	(155,036)	0	0	(155,036)
Payments for Capital Acquisitions	(4,796,701)	0	0	(4,796,701)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(643,189)</u>	<u>0</u>	<u>0</u>	<u>(643,189)</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	(3,597)	0	0	(3,597)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	1,315,803	(280,288)	7,713	1,043,228
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,858,853</u>	<u>1,654,239</u>	<u>151,442</u>	<u>5,664,534</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$5,174,656</u>	<u>\$1,373,951</u>	<u>\$159,155</u>	<u>\$6,707,762</u>

(continued)

**Geauga County, Ohio**

*Statement of Cash Flows  
Enterprise Funds (continued)  
For the Year Ended December 31, 2021*

	Water Resources	Water District	Storm Water	Total
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	\$898,500	(\$153,110)	(\$9,110)	\$736,280
Adjustments:				
Depreciation	1,484,126	348,129	0	1,832,255
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>				
Accounts Receivable	218,161	37,906	0	256,067
Materials and Supplies Inventory	32,334	0	0	32,334
Prepaid Items	13,545	1,109	194	14,848
Special Assessments	240,068	0	(3,966)	236,102
Net Pension Asset	(4,502)	0	0	(4,502)
Net OPEB Asset	(1,144,088)	0	0	(1,144,088)
Deferred Outflows of Resources - Pension	384,680	0	0	384,680
Deferred Outflows of Resources - OPEB	216,691	0	0	216,691
Deferred Outflows of Resources - Asset Retirement Obligation	146,545	0	0	146,545
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>				
Accounts Payable	57,493	(2,441)	0	55,052
Contracts Payable	19,286	3,793	0	23,079
Accrued Wages	3,374	736	0	4,110
Matured Compensated Absences Payable	11,543	0	0	11,543
Compensated Absences Payable	5,573	555	0	6,128
Intergovernmental Payable	(5,180)	1,803	(116)	(3,493)
Payroll Withholding Payable	44,118	4,781	344	49,243
Net Pension Liability	(10,600)	0	0	(10,600)
Deferred Inflows of Resources - Pension	(642,152)	0	0	(642,152)
Deferred Inflows of Resources - OPEB	(531,120)	0	0	(531,120)
<i>Total Adjustments</i>	<u>539,895</u>	<u>396,371</u>	<u>(3,544)</u>	<u>932,722</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$1,438,395</u>	<u>\$243,261</u>	<u>(\$12,654)</u>	<u>\$1,669,002</u>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Statement of Net Position  
Fiduciary Funds  
December 31, 2021*

	<u>Custodial</u>	
	<u>External Investment Pool</u>	<u>Other Custodial</u>
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$4,890,577	\$11,534,425
Cash and Cash Equivalents in Segregated Accounts	0	986,614
Accrued Interest Receivable	9,931	0
Intergovernmental Receivable	0	4,257,806
Property Taxes Receivable	0	221,693,216
Special Assessments Receivable	0	1,125,569
<i>Total Assets</i>	<u>4,900,508</u>	<u>239,597,630</u>
<b>Liabilities</b>		
Accounts Payable and Other Liabilities	0	469,846
Intergovernmental Payable	132	6,953,071
<i>Total Liabilities</i>	<u>132</u>	<u>7,422,917</u>
<b>Deferred Inflows of Resources</b>		
Property Taxes	0	221,693,216
<b>Net Position</b>		
Restricted for:		
Pool Participants	4,900,376	0
Individuals, Organizations and Other Governments	0	10,481,497
<i>Total Net Position</i>	<u>\$4,900,376</u>	<u>\$10,481,497</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2021*

	Custodial	
	External Investment Pool	Other Custodial
<b>Additions</b>		
Intergovernmental	\$0	\$8,124,727
Amounts Received as Fiscal Agent	0	5,476,694
Licenses, Permits and Fees For Other Governments	0	259,594
Fines and Forfeitures for Other Governments	0	56,715
Other Amounts Collected for Distribution	0	2,409,069
Property Tax Collections for Other Governments	0	169,192,465
Investment Earnings	(57,557)	0
	(57,557)	185,519,264
Total Additions Before Capital Transactions		
Capital Transactions:		
Amounts Invested	7,438,602	0
Amounts Distributed	(16,323,681)	0
	(8,885,079)	0
Net Capital Transactions		
	(8,885,079)	0
<i>Total Additions</i>	(8,942,636)	185,519,264
<b>Deductions</b>		
Distributions of State Funds to Other Governments	0	8,125,369
Property Tax Distributions to Other Governments	0	165,185,392
Distributions to Other Governments	0	287,736
Distributions to Others	0	2,437,642
Distributions as Fiscal Agent	0	4,436,080
Distributions to Participants	7,963	0
	7,963	180,472,219
<i>Total Deductions</i>		
	7,963	180,472,219
<i>Change in Net Position</i>	(8,950,599)	5,047,045
<i>Net Position Beginning of Year</i>	13,850,975	5,434,452
<i>Net Position End of Year</i>	\$4,900,376	\$10,481,497

See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021*

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

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

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

### ***Reporting Entity***

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

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

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

## **Note 2. Summary of Significant Accounting Policies**

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

### ***Basis of Presentation***

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

### ***Fund Accounting***

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

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

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

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

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

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

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

---

***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 charges for services for the construction and operation of drainage facilities.

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

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

### ***Measurement Focus***

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

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

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

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



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

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

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

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

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

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for asset retirement obligations, pension and OPEB. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB are explained in Notes 16 and 17.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2021, but which were levied to finance year 2022 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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes intergovernmental grants, permissive motor vehicle tax and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 21. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 16 and 17).

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

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

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

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

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

During 2021, investments were limited to STAR Ohio, First American Government Obligation Mutual Fund, US Treasury notes, federal farm credit bank notes and federal home loan bank bonds.

Other than STAR Ohio, investments are reported at fair value which is based on quoted market prices.

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

For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transactions to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2021 amounted to \$661,195, which includes \$561,443 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.

### ***Capital Assets***

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

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

All capital assets are depreciated except for land, 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:

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

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

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

### ***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and the expenditure/expense is reported in the year in which the services are consumed.

### ***Unearned Revenue***

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

### ***Compensated Absences***

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

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

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

### ***Fund Balance***

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

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

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

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

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by policies of the County Commissioners or a County official delegated that authority by resolution or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioner's assigned fund balance to cover a gap between estimated resources and appropriations in the 2022's appropriated budget as well as board of elections, building, recorder escrow, public defender, treasurer, and public safety.

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

### ***Interfund Balances***

On the fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables.” Interfund loans which do not represent available expendable resources are classified as nonspendable fund balance. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

### ***Internal Activity***

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

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

### ***Budgetary Process***

All funds, except custodial funds are legally required to be budgeted and appropriated. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general fund and law library, board of elections, children’s services levy and other public safety special revenue funds. These custodial funds are not required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner’s authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level within a department and fund. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

### ***Estimates***

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

### ***Bond Premiums***

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

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

### ***Contributions of Capital***

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

### ***Net Position***

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for debt service includes both principal and interest. The amount which will be used for principal is not certain. 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, 2021*

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

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

For 2021, the County implemented the Governmental Accounting Standards Board's (GASB) Statement No. 98, *The Annual Comprehensive Financial Report*. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The County is also implementing *Implementation Guide No. 2019-1*. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

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

During 2021, it was determined that loans receivable were understated. The restatement of loans receivable had the following effect on fund balance and net position as of December 31, 2020:

	General	Developmental Disabilities	Construction	Other Governmental Funds	Total Governmental Funds
Fund Balances, December 31, 2020	\$18,618,404	\$14,824,707	\$19,550,283	\$34,955,039	\$87,948,433
Adjustments:					
Loans Receivable	0	0	0	379,653	379,653
Restated Fund Balances, December 31, 2020	<u>\$18,618,404</u>	<u>\$14,824,707</u>	<u>\$19,550,283</u>	<u>\$35,334,692</u>	<u>\$88,328,086</u>

	Governmental Activities	Business Type Activities
Net Position December 31, 2020	\$193,093,969	\$26,538,058
Adjustments:		
Loans Receivable	379,653	0
Restated Net Position December 31, 2020	<u>\$193,473,622</u>	<u>\$26,538,058</u>

### **Note 4. Fund Balances**

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



# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2021

Fund Balances	General	Developmental Disabilities	Construction	Nonmajor Governmental Funds	Total
<b><i>Nonspendable</i></b>					
Unclaimed Monies	\$159,885	\$0	\$0	\$0	\$159,885
Prepays	178,180	149,645	0	71,173	398,998
Inventory	289,449	3,766	0	83,639	376,854
Interfund Loan	238,334	0	0	0	238,334
<b><i>Total Nonspendable</i></b>	<b>865,848</b>	<b>153,411</b>	<b>0</b>	<b>154,812</b>	<b>1,174,071</b>
<b><i>Restricted for</i></b>					
Capital Projects	0	0	607,312	3,437,347	4,044,659
Debt Service	0	0	0	3,672,660	3,672,660
911 Program	0	0	0	415,305	415,305
Mental Health	0	0	0	5,310,649	5,310,649
Children's Services	0	0	0	8,755,575	8,755,575
Public Assistance	0	0	0	882,429	882,429
Developmental Disabilities	0	10,712,556	0	0	10,712,556
Aging	0	0	0	2,509,880	2,509,880
Community Development Programs	0	0	0	4,026,479	4,026,479
Real Estate Assessment	0	0	0	2,694,139	2,694,139
Delinquent Tax	0	0	0	770,318	770,318
Motor Vehicle License	0	0	0	2,880,742	2,880,742
Other Purposes	0	0	0	3,252,082	3,252,082
<b><i>Total Restricted</i></b>	<b>0</b>	<b>10,712,556</b>	<b>607,312</b>	<b>38,607,605</b>	<b>49,927,473</b>
<b><i>Committed to</i></b>					
Juvenile Detention Facility	34,661	0	0	0	34,661
Compensated Absences	404,117	0	0	0	404,117
Emergency Preparedness Program	0	0	0	390,749	390,749
Law Enforcement Services	0	0	0	338,726	338,726
County Home	0	0	0	16,122	16,122
Capital Improvements	0	0	17,987,069	5,948,625	23,935,694
Service Contracts	326,918	0	0	0	326,918
<b><i>Total Committed</i></b>	<b>765,696</b>	<b>0</b>	<b>17,987,069</b>	<b>6,694,222</b>	<b>25,446,987</b>
<b><i>Assigned to</i></b>					
Board of Elections	730,785	0	0	0	730,785
Building	95,927	0	0	0	95,927
Recorder Escrow	2,927	0	0	0	2,927
Public Defender	1,134	0	0	0	1,134
Treasurer	288,821	0	0	0	288,821
Public Safety	18,719	0	0	0	18,719
Purchases on Order:					
General Government:					
Legislative and Executive	441,637	0	0	0	441,637
Judicial	149,446	0	0	0	149,446
Public Safety	181,398	0	0	0	181,398
Health	7,381	0	0	0	7,381
Human Services	67,907	0	0	0	67,907
Year 2022 Appropriations	4,266,505	0	0	0	4,266,505
<b><i>Total Assigned</i></b>	<b>6,252,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,252,587</b>
<b><i>Unassigned</i></b>	<b>8,301,797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,301,797</b>
<b>Total Fund Balances</b>	<b>\$16,185,928</b>	<b>\$10,865,967</b>	<b>\$18,594,381</b>	<b>\$45,456,639</b>	<b>\$91,102,915</b>

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

Net Change in Fund Balances			
	General	Developmental Disabilities	American Rescue Plan
GAAP Basis	(\$2,432,476)	(\$3,958,740)	\$0
Net Adjustment for Revenue Accruals	(349,340)	500,918	9,095,110
Beginning Fair Value Adjustment for Investments	258,915	0	0
Ending Fair Value Adjustment for Investments	(91,418)	0	0
Beginning Unrecorded Cash	1,231,866	1,350,200	0
Ending Unrecorded Cash	(1,374,280)	(519,950)	0
Advances In	18,333	0	0
Net Adjustment for Expenditure Accruals	1,299,500	362,186	0
Excess of Revenues Over Expenditures			
County Recorder Micrographics	(18,237)	0	0
Certificate of Title	(156,174)	0	0
Elections	(156,016)	0	0
Non-Budgeted Activity	(663,620)	(282,163)	0
Encumbrances	(1,649,283)	(677,367)	0
Budget Basis	(\$4,082,230)	(\$3,224,916)	\$9,095,110

### **Note 6. Deposits and Investments**

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

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

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2021

### Deposits

**Custodial credit risk** for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2021, \$6,917,020 of the County's bank balance of \$91,128,091 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. One of the County's financial institutions participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

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

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

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

### Investments

Investments are reported at fair value. As of December 31, 2021, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	<u>\$17,500,000</u>	Average 51.3 Days	AAAm	N/A
Fair Value - Level One Inputs				
First American Government Obligation Mutual Fund	<u>507,734</u>	Less than one year	AAAm	N/A
Fair Value - Level Two Inputs				
US Treasury Notes	10,457,579	Less than two years	N/A	28.27
Federal Farm Credit Bank Notes	2,801,827	Less than three years	AA+	7.57
Federal Home Loan Bank Bonds	<u>5,725,087</u>	Less than two to three years	AA+	15.48
Total Fair Value - Level Two Inputs	<u>18,984,493</u>			
Total Investments	<u>\$36,992,227</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, 2021. The First American Government Obligation Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

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

## **Note 7. Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2021 for real and public utility property taxes represents collections of 2020 taxes.

2021 real property taxes are levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

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. 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2021, was \$15.50 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2021 property tax receipts were based are as follows:

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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Real Property	\$3,432,119,710
Public Utility Personal Property	<u>126,292,610</u>
Total Assessed Value	<u><u>\$3,558,412,320</u></u>

The County Treasurer collects property tax on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2021, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2021 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

### ***Tax Abatements***

Pursuant to Ohio Revised Code Chapter 5709, three subdivisions of the County have established Community Reinvestment Areas to provide property tax abatements to encourage revitalization of existing buildings and the construction of new structures. Abatements are obtained through application by the property owner, including proof that the improvements have been made. The amount of the abatement is a reduction in taxable assessed valuation. For 2021, the County's property taxes were reduced by \$455,284 under these abatement agreements entered into by another government:

<u>Overlapping Government</u>	<u>Amount of 2021 Taxes Abated</u>
<i>Community Reinvestment Areas:</i>	
City of Chardon	\$313,916
Village of Middlefield	89,813
Parkman Township	<u>51,555</u>
	<u><u>\$455,284</u></u>

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

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2021

### Note 9. Receivables

Receivables at December 31, 2021, 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 \$1,194,551 in the revolving loan special revenue fund. At December 31, 2021, there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$309,560 in the bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$33,176.

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

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
<b>General Fund</b>	
Casino Tax	\$658,217
Property Tax Rollbacks and Exemptions	527,665
Local Government and Revenue Assistance	371,463
Miscellaneous	<u>359,942</u>
Total General Fund	<u>1,917,287</u>
<b>Special Revenue Funds</b>	
Developmental Disabilities	748,452
Treasurer Delinquent Tax Fee	2,943
Community Development	59,834
CASA	32,605
Intensive Supervision	62,178
Care and Custody	28,642
Pre-Sentence Investigative Reporting	25,897
800 System Communications	524
Motor Vehicle License	4,045,720
Mental Health	1,169,314
Children's Services Levy	413,176
Child Support Enforcement	244,121
Transportation Administration	65,719
Aging	332,045
Public Assistance	1,320,217
Law Library	9,399
Pre-Trial Release	40,891



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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	<u>Amount</u>
<i>Governmental Activities</i>	
<b>Special Revenue Funds (continued)</b>	
DARE	\$9,405
Violence Prevention	42,168
Law Enforcement Block Grant	11,298
Targeted Community Alternatives to Prison	141,933
Total Special Revenue Funds	<u>8,806,481</u>
<b>Capital Projects Funds</b>	
Construction	78,369
Computerization	3,481
Road and Bridge	184,540
HUD Housing/CDBG	10,450
Total Capital Projects Funds	<u>276,840</u>
<i>Total Governmental Activities</i>	<u><u>\$11,000,608</u></u>

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

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

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

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

The Emergency Management Agency (the “Agency”) is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2021, the County contributed \$10,000 to the Agency, which represents 3.16 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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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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 2021. 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 2021, the County contributed \$477,329 to the Center, which represents 19.43 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

## **Note 12. Public Entity Risk Pools**

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

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

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

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

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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

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

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

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 45 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2021, the County contributed \$42,484, which represents 4.27 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 2021, 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 2021, 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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2021, the County Commissioners contributed \$84,968, which represents 6.76 percent of total contributions.

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

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

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

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

## **Note 14. Interfund Transfers and Balances**

### ***Interfund Transfers***

Interfund transfers for the year ended December 31, 2021, consisted of the following:

Transfers To	Transfers From					Totals
	General	Developmental Disabilities	Other Governmental Funds	Water Resources	Water District	
Construction	\$4,152,598	\$1,200,000	\$0	\$0	\$0	\$5,352,598
Other Governmental Funds	8,028,748	0	317,939	102,000	0	8,448,687
Water Resources	0	0	102,645	0	523,549	626,194
Storm Water	20,367	0	0	0	0	20,367
<b>Totals</b>	<b>\$12,201,713</b>	<b>\$1,200,000</b>	<b>\$420,584</b>	<b>\$102,000</b>	<b>\$523,549</b>	<b>\$14,447,846</b>

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, 2021

### **Interfund Balances**

Interfund balances at December 31, 2021, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. The interfund receivable in other governmental funds are expected to be paid within one year. \$32,843 of the \$271,177 interfund receivable in the general fund is expected to be repaid in 2022.

Interfund Payable	Interfund Receivable		
	General	Other Governmental Funds	Totals
Developmental Disabilities	\$0	\$6,299	\$6,299
Construction	0	1,032	1,032
Other Governmental Funds	271,177	0	271,177
Totals	\$271,177	\$7,331	\$278,508

### **Note 15. Capital Assets**

Capital asset activity for the year ended December 31, 2021, was as follows:

	Balance 12/31/20	Additions	Reductions	Balance 12/31/21
<b>Government Activities:</b>				
<b><i>Nondepreciable Capital Assets</i></b>				
Land	\$4,431,621	\$0	(\$32,592)	\$4,399,029
Infrastructure	137,783,417	0	(423,616)	137,359,801
Construction in Progress	3,799,193	19,218,495	0	23,017,688
<b><i>Total Nondepreciable Capital Assets</i></b>	<b>146,014,231</b>	<b>19,218,495</b>	<b>(456,208)</b>	<b>164,776,518</b>
<b><i>Depreciable Capital Assets</i></b>				
Building and Improvements	58,786,780	0	0	58,786,780
Machinery and Equipment	12,204,541	563,783	(1,857,084)	10,911,240
Vehicles	10,605,968	153,776	(587,647)	10,172,097
<b><i>Total Depreciable Capital Assets</i></b>	<b>81,597,289</b>	<b>717,559</b>	<b>(2,444,731)</b>	<b>79,870,117</b>
<b><i>Less Accumulated Depreciation</i></b>				
Buildings and Improvements	(29,749,418)	(1,511,376)	0	(31,260,794)
Machinery and Equipment	(11,723,410)	(267,383)	1,823,796	(10,166,997)
Vehicles	(7,399,124)	(729,799)	556,400	(7,572,523)
<b><i>Total Accumulated Depreciation</i></b>	<b>(48,871,952)</b>	<b>(2,508,558) *</b>	<b>2,380,196</b>	<b>(49,000,314)</b>
<b><i>Total Depreciable Capital Assets, Net</i></b>	<b>32,725,337</b>	<b>(1,790,999)</b>	<b>(64,535)</b>	<b>30,869,803</b>
<b><i>Governmental Activities Capital Assets, Net</i></b>	<b>\$178,739,568</b>	<b>\$17,427,496</b>	<b>(\$520,743)</b>	<b>\$195,646,321</b>

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

	<u>Balance</u> <u>12/31/20</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/21</u>
General Government:				
Legislative and Executive		\$885,641		
Judicial		33,526		
Public Safety		504,840		
Public Works		349,169		
Health		121,021		
Human Services		<u>614,361</u>		
Total		<u>\$2,508,558</u>		
<b>Business Type Activities:</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$1,027,375	\$0	\$0	\$1,027,375
Construction in Progress	<u>3,993,381</u>	<u>4,796,701</u>	<u>(4,273,680)</u>	<u>4,516,402</u>
<i>Total Nondepreciable Capital Assets</i>	<u>5,020,756</u>	<u>4,796,701</u>	<u>(4,273,680)</u>	<u>5,543,777</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	22,559,508	0	0	22,559,508
Machinery and Equipment	3,487,837	0	(5,999)	3,481,838
Vehicles	1,863,256	0	(377,585)	1,485,671
Water and Wastewater Lines	<u>45,988,755</u>	<u>4,273,680</u>	<u>0</u>	<u>50,262,435</u>
<i>Total Depreciable Capital Assets</i>	<u>73,899,356</u>	<u>4,273,680</u>	<u>(383,584)</u>	<u>77,789,452</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(11,090,635)	(435,842)	0	(11,526,477)
Machinery and Equipment	(2,803,885)	(122,482)	5,999	(2,920,368)
Vehicles	(1,653,277)	(88,631)	377,585	(1,364,323)
Water and Wastewater Lines	<u>(23,317,008)</u>	<u>(1,185,300)</u>	<u>0</u>	<u>(24,502,308)</u>
<i>Total Accumulated Depreciation</i>	<u>(38,864,805)</u>	<u>(1,832,255)</u>	<u>383,584</u>	<u>(40,313,476)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>35,034,551</u>	<u>2,441,425</u>	<u>0</u>	<u>37,475,976</u>
<i>Business Type Activities Capital Assets, Net</i>	<u>\$40,055,307</u>	<u>\$7,238,126</u>	<u>(\$4,273,680)</u>	<u>\$43,019,753</u>

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021*

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

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

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

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

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

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

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

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

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



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

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

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

	State and Local	Law Enforcement
<b>2021 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 <b>2021 Actual Contribution Rates</b>		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
 Total Employer	 14.0 %	 18.1 %
 Employee	 10.0 %	 13.0 %

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

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

For 2021, the County's contractually required contribution was \$4,520,734 for the traditional plan, \$134,077 for the combined plan and \$143,521 for the member-directed plan. Of these amounts, \$479,468 is reported as an intergovernmental payable for the traditional plan, \$14,244 for the combined plan, and \$13,566 for the member-directed plan.

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$13,795 for 2021. Of this amount \$276 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2020, and the net pension liability for STRS was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

## Geauga County, Ohio

### *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.23784449%	0.23499293%	0.00080975%	
Prior Measurement Date	<u>0.23839540%</u>	<u>0.20987001%</u>	<u>0.00077482%</u>	
Change in Proportionate Share	<u>-0.00055091%</u>	<u>0.02512292%</u>	<u>0.00003493%</u>	
Proportionate Share of the:				
Net Pension Liability	\$35,219,592	\$0	\$103,533	\$35,323,125
Net Pension Asset	0	(678,339)	0	(678,339)
Pension Expense	(121,191)	8,972	(143,408)	(255,627)

2021 pension expense for the member-directed defined contribution plan was \$143,521. The aggregate pension expense for all pension plans was a negative \$112,106 for 2021.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$0	\$0	\$3,199	\$3,199
Changes of assumptions	0	42,363	28,722	71,085
Changes in proportion and differences between County contributions and proportionate share of contributions	0	4,380	16,772	21,152
County contributions subsequent to the measurement date	<u>4,520,734</u>	<u>134,077</u>	<u>7,944</u>	<u>4,662,755</u>
Total Deferred Outflows of Resources	<u>\$4,520,734</u>	<u>\$180,820</u>	<u>\$56,637</u>	<u>\$4,758,191</u>
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$1,473,264	\$127,975	\$649	\$1,601,888
Net difference between projected and actual earnings on pension plan investments	13,727,568	100,878	89,226	13,917,672
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>320,064</u>	<u>46,976</u>	<u>25,338</u>	<u>392,378</u>
Total Deferred Inflows of Resources	<u>\$15,520,896</u>	<u>\$275,829</u>	<u>\$115,213</u>	<u>\$15,911,938</u>

\$4,662,755 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2022. 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, 2021*

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2022	(\$6,089,530)	(\$54,366)	(\$34,170)	(\$6,178,066)
2023	(1,963,307)	(36,642)	(6,523)	(2,006,472)
2024	(5,595,822)	(59,913)	(9,543)	(5,665,278)
2025	(1,872,237)	(30,970)	(16,284)	(1,919,491)
2026	0	(16,586)	0	(16,586)
Thereafter	0	(30,609)	0	(30,609)
Total	(\$15,520,896)	(\$229,086)	(\$66,520)	(\$15,816,502)

### ***Actuarial Assumptions – OPERS***

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	.5 percent, simple through 2021, then 2.15 percent, simple	.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 percent simple to .5 percent simple through 2021 then 2.15 percent simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
Total	100.00 %	5.43 %

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
<b>County's proportionate share of the net pension liability (asset)</b>			
OPERS Traditional Plan	\$67,181,555	\$35,219,592	\$8,643,269
OPERS Combined Plan	(472,336)	(678,339)	(831,875)

***Changes between the Measurement Date and the Reporting Date*** During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

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

Key methods and assumptions used in the June 30, 2021, actuarial valuation compared to those used in the June 30, 2020, actuarial valuation are presented below:

	June 30, 2021	June 30, 2020
Inflation	2.50 percent	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent	7.45 percent
Payroll Increases	3.00 percent	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017

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

Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$193,879	\$103,533	\$27,191

**Changes Between the Measurement Date and the Reporting date** In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. These demographic measures include retirement, salary increase, disability/termination and mortality assumptions. In March 2022, the STRS Board approved benefit plan changes to take effect on July 1, 2022. These changes include a one-time three percent cost-of-living increase (COLA) to be paid to eligible benefit recipients and the elimination of the age 60 requirement for retirement age and service eligibility that was set to take effect in 2026. The effect on the net pension liability is unknown.



# Geauga County, Ohio

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021*

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## **Note 17. Defined Benefit OPEB Plans**

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

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

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

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$51,093 for 2021. Of this amount, \$5,426 is reported as an intergovernmental payable.

### ***Plan Description - State Teachers Retirement System (STRS)***

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

**Funding Policy** – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2021, STRS did not allocate any employer contributions to post-employment health care.

## Geauga County, Ohio

### *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Prior Measurement Date	0.23652462%	0.00080975%	
Current Measurement Date	0.23563284%	0.00077482%	
Change in Proportionate Share	-0.00089178%	-0.00003493%	
Proportionate Share of the Net OPEB Asset	(\$4,213,876)	(\$17,072)	(\$4,230,948)
OPEB Expense	(25,877,353)	(5,165)	(25,882,518)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$608	\$608
Changes of assumptions	2,071,589	1,091	2,072,680
Changes in proportion and differences between County contributions and proportionate share of contributions	75,203	295	75,498
County contributions subsequent to the measurement date	51,093	0	51,093
Total Deferred Outflows of Resources	\$2,197,885	\$1,994	\$2,199,879

## Geauga County, Ohio

### *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

	OPERS	STRS	Total
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$3,802,998	\$3,128	\$3,806,126
Changes of assumptions	6,827,741	10,185	6,837,926
Net difference between projected and actual earnings on pension plan investments	2,244,368	4,732	2,249,100
Changes in proportion and differences between County contributions and proportionate share of contributions	161,239	12,099	173,338
<b>Total Deferred Inflows of Resources</b>	<b><u>\$13,036,346</u></b>	<b><u>\$30,144</u></b>	<b><u>\$13,066,490</u></b>

\$51,093 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2022	(\$5,755,747)	(\$8,636)	(\$5,764,383)
2023	(3,894,040)	(8,518)	(3,902,558)
2024	(975,311)	(8,448)	(983,759)
2025	(264,456)	(1,916)	(266,372)
2026	0	(654)	(654)
Thereafter	0	22	22
<b>Total</b>	<b><u>(\$10,889,554)</u></b>	<b><u>(\$28,150)</u></b>	<b><u>(\$10,917,704)</u></b>

#### ***Actuarial Assumptions - OPERS***

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

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

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

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

## Geauga County, Ohio

### *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	100.00 %	4.43 %

**Discount Rate** A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

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

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

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	(\$1,047,804)	(\$4,213,876)	(\$6,816,640)

***Sensitivity of the County’s Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate***

Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	(\$4,316,574)	(\$4,213,876)	(\$4,098,972)

***Changes between the Measurement Date and the Reporting Date*** During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

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

Key methods and assumptions used in the June 30, 2021, actuarial valuation and the June 30, 2020 actuarial valuation are presented below:

	June 30, 2021	June 30, 2020
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.45 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	5.00 percent initial, 4 percent ultimate	5.00 percent initial, 4 percent ultimate
Medicare	-16.18 percent initial, 4 percent ultimate	-6.69 percent initial, 4 percent ultimate
Prescription Drug		
Pre-Medicare	6.50 percent initial, 4 percent ultimate	6.50 percent initial, 4 percent ultimate
Medicare	29.98 initial, 4 percent ultimate	11.87 initial, 4 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

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

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was used to measure the total OPEB liability as of June 30, 2021.

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate** The following table represents the net OPEB asset as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	(\$14,407)	(\$17,072)	(\$19,300)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$19,210)	(\$17,072)	(\$14,430)

**Changes Between the Measurement Date and the Reporting date** In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. The effect on the net OPEB liability is unknown.

## Note 18. Other Employee Benefits

### Compensated Absences

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



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

### ***Health Care Benefits***

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

### **Note 19. Risk Management**

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

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

### Note 20. Long-Term Debt

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

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
<b>Governmental Activities</b>				
<i>General Obligation Bonds:</i>				
County Building Improvements	2020	1.00 - 4.00 %	\$9,625,000	2040
<i>Revenue Bonds:</i>				
County Building Improvements	2021	2.00 - 5.00	14,000,000	2040
<b>Special Assessment Bonds:</b>				
Sanitary Sewer - Aquilla	1984	5.00	292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
Local Government Innovation Loan				
From Direct Borrowings	2014	0.00	397,453	2021
<b>Business-Type Activities</b>				
<i>OWDA Loans from Direct Borrowings:</i>				
Auburn Corners	1999	3.50	2,077,654	2022
McFarland Treatment Plant	2004	1.67	2,731,591	2026
Waterline Installation	2006	5.09	560,000	2026
Hunting Valley	2007	3.62	577,103	2027
Infirmity Creek Waste Water Treatment Plant	2012	2.30	1,195,639	2032
Troy Oaks Waste Water Treatment Plant	2016	2.33	635,297	2037
Russell Park Waste Water Treatment Plant	2016	2.33	315,535	2037
Bainbridge Trunk Main Relocation	2017	2.13	397,878	2038
Chardon Township Sewer	2020	1.33	4,597,079	N/A
Auburn Corners Waste Water Treatment Plant	2020	0.58	2,669,589	2025
<i>Revenue Bonds:</i>				
Sanitary Sewer Improvement	2014	2.50	958,000	2054
Sanitary Sewer Refunding	2014	2.50	859,000	2054
Sanitary Sewer	2009	4.38	3,400,000	2049
Burton Lakes	1985	5.00	232,000	2021
<i>OPWC Loans from Direct Borrowings:</i>				
McFarland Creek	2011	0.00	569,380	2031
Opalocka Waste Water Treatment Plant	2012	0.00	208,020	2032
Bainbridge Trunk Main Relocation	2020	0.00	74,496	2040
Chardon Township Sewer Project	2021	0.00	505,000	2051
Auburn Corners Waste Water Treatment Plant	2020	0.00	770,000	2040

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

Changes in the County's long-term obligations during the year ended December 31, 2021, consist of the following:

	Outstanding 12/31/20	Additions	Reductions	Outstanding 12/31/21	Amounts Due in One Year
<b>Governmental Activities:</b>					
<b>General Obligation Bonds:</b>					
County Building Improvements	\$9,625,000	\$0	\$390,000	\$9,235,000	\$390,000
Premium	320,317	0	16,083	304,234	0
<i>Total General Obligation Bonds</i>	<u>9,945,317</u>	<u>0</u>	<u>406,083</u>	<u>9,539,234</u>	<u>390,000</u>
<b>Revenue Bonds:</b>					
County Building Improvements	0	14,000,000	650,000	13,350,000	540,000
Premium	0	483,528	18,440	465,088	0
<i>Total Revenue Bonds</i>	<u>0</u>	<u>14,483,528</u>	<u>668,440</u>	<u>13,815,088</u>	<u>540,000</u>
<b>Special Assessment Bonds:</b>					
Sanitary Sewer - Aquilla	23,100	0	7,700	15,400	7,700
Sanitary Sewer - Aquilla	462	0	154	308	154
Sanitary Sewer - Chagrin Falls Park	309,293	0	15,510	293,783	16,324
<i>Total Special Assessment Bonds</i>	<u>332,855</u>	<u>0</u>	<u>23,364</u>	<u>309,491</u>	<u>24,178</u>
Local Government Innovation Loan from Direct Borrowing	116,203	0	116,203	0	0
<b>Other Long-Term Obligations:</b>					
Capital Lease	10,723	0	8,580	2,143	2,143
Compensated Absences	3,381,521	553,199	768,640	3,166,080	669,660
<i>Total Other Long-Term Obligations</i>	<u>3,392,244</u>	<u>553,199</u>	<u>777,220</u>	<u>3,168,223</u>	<u>671,803</u>
<b>Net Pension Liability:</b>					
OPERS	44,473,252	0	11,232,289	33,240,963	0
STRS	187,480	0	83,947	103,533	0
<i>Total Net Pension Liability</i>	<u>44,660,732</u>	<u>0</u>	<u>11,316,236</u>	<u>33,344,496</u>	<u>0</u>
<b>Net OPEB Liability:</b>					
OPERS	30,718,532	0	30,718,532	0	0
<i>Total Governmental Activities</i>	<u>\$89,165,883</u>	<u>\$15,036,727</u>	<u>\$44,026,078</u>	<u>\$60,176,532</u>	<u>\$1,625,981</u>

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

	Outstanding 12/31/20	Additions	Reductions	Outstanding 12/31/21	Amounts Due in One Year
<b>Business Type Activities:</b>					
<b>OWDA Loans from Direct Borrowings:</b>					
Auburn Corners	\$161,264	\$0	\$161,264	\$0	\$0
McFarland Treatment Plant	2,401,270	0	464,414	1,936,856	472,203
Waterline Installation	138,266	0	22,382	115,884	23,536
Hunting Valley	233,210	0	32,436	200,774	33,621
Infirmary Creek Waste Water Treatment Plant	753,268	0	57,925	695,343	59,265
Troy Oaks Waste Water Treatment Plant	583,571	0	29,377	554,194	30,066
Russell Park Waste Water Treatment Plant	1,376,739	0	69,306	1,307,433	70,930
Bainbridge Trunk Main Relocation	337,246	0	16,089	321,157	16,433
Chardon Township Sewer	661,832	3,422,795	62,598	4,022,029	0
Auburn Corners Waste Water Treatment Plant	2,669,589	527,763	0	3,197,352	0
<i>Total OWDA Loans from Direct Borrowings</i>	<u>9,316,255</u>	<u>3,950,558</u>	<u>915,791</u>	<u>12,351,022</u>	<u>706,054</u>
<b>OPWC Loans from Direct Borrowings:</b>					
McFarland Creek	284,690	0	28,469	256,221	28,469
Opalocka Waste Water Treatment Plant	180,000	0	15,000	165,000	15,000
Auburn Corners Waste Water Treatment Plant	750,293	19,707	38,500	731,500	38,500
Bainbridge Trunk Main Relocation	70,771	0	3,725	67,046	3,725
Chardon Township Sewer Project	0	505,000	8,417	496,583	16,833
<i>Total OPWC Loans from Direct Borrowings</i>	<u>1,285,754</u>	<u>524,707</u>	<u>94,111</u>	<u>1,716,350</u>	<u>102,527</u>
<b>Revenue Bonds:</b>					
Sanitary Sewer Improvement	867,900	0	16,500	851,400	16,900
Sanitary Sewer Refunding	778,300	0	14,800	763,500	15,100
Sanitary Sewer	1,700,000	0	30,000	1,670,000	30,000
Burton Lakes	13,000	0	13,000	0	0
<i>Total Revenue Bonds</i>	<u>3,359,200</u>	<u>0</u>	<u>74,300</u>	<u>3,284,900</u>	<u>62,000</u>
<b>Other Long-Term Obligations:</b>					
Compensated Absences	163,245	47,094	40,966	169,373	62,923
Asset Retirement Obligation	5,972,460	0	0	5,972,460	0
<i>Total Other Long-Term Obligations</i>	<u>6,135,705</u>	<u>47,094</u>	<u>40,966</u>	<u>6,141,833</u>	<u>62,923</u>
<b>Net Pension Liability:</b>					
OPERS	2,647,216	0	668,587	1,978,629	0
<b>Net OPEB Liability:</b>					
OPERS	1,828,485	0	1,828,485	0	0
<i>Total Business-Type Activities</i>	<u>\$24,572,615</u>	<u>\$4,522,359</u>	<u>\$3,622,240</u>	<u>\$25,472,734</u>	<u>\$933,504</u>

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

The Revenue Bonds will be paid from charges for services revenue in the enterprise funds. The OWDA and OPWC loans will be paid from charges for services revenue in the enterprise funds. The Asset Retirement Obligation will be paid from the water resources enterprise fund.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

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

On April 8, 2021, the County issued sales tax revenue bonds in the amount of \$14,000,000 at a premium of \$483,528. The bonds were issued to pay the costs of constructing, reconstructing, rehabilitating, furnishing, equipping and otherwise improving County office buildings. As of December 31, 2021, the County had unspent proceeds of \$5,079,847 before contracts and retainage payable of \$3,343,028 and \$1,129,507, respectively.

The County's fully repaid its Local Innovation loan financed through the State of Ohio from direct borrowings related to governmental activities during 2021. This loan was issued to implement planning and efficiency throughout the County. The Local Innovation loan was retired from the bond retirement debt service fund.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2021, are as follows:

### ***Governmental Activities***

	General Obligation Bonds		Revenue Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$390,000	\$168,002	\$540,000	\$318,000	\$24,178	\$16,219
2023	410,000	152,403	565,000	291,000	25,035	14,965
2024	425,000	136,002	595,000	262,750	18,083	13,665
2025	440,000	119,003	625,000	233,000	19,032	12,715
2026	460,000	101,402	640,000	220,500	20,031	11,716
2027 - 2031	2,410,000	390,163	3,385,000	905,800	117,080	41,657
2032 - 2036	2,540,000	262,277	3,730,000	553,600	86,052	9,190
2037 - 2040	2,160,000	84,278	3,270,000	165,000	0	0
Total	<u>\$9,235,000</u>	<u>\$1,413,530</u>	<u>\$13,350,000</u>	<u>\$2,949,650</u>	<u>\$309,491</u>	<u>\$120,127</u>

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2021*

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

	<i>From Direct Borrowings:</i>				
	OWDA Loans		OPWC	Revenue Bonds	
	Principal	Interest	Loan	Principal	Interest
2022	\$706,054	\$106,950	\$102,527	\$62,000	\$114,529
2023	720,502	92,760	102,527	67,800	112,416
2024	735,288	78,251	102,528	68,700	110,065
2025	750,414	61,407	102,527	69,500	107,691
2026	246,647	50,324	102,527	70,500	105,298
2027 - 2031	1,057,423	172,332	484,168	405,600	486,942
2032 - 2036	810,196	62,128	310,290	480,800	410,489
2037 - 2041	105,117	1,556	249,339	574,200	318,910
2042 - 2046	0	0	84,167	681,200	208,719
2047 - 2051	0	0	75,750	597,600	78,366
2052 - 2055	0	0	0	207,000	10,435
<b>Total</b>	<b>\$5,131,641</b>	<b>\$625,708</b>	<b>\$1,716,350</b>	<b>\$3,284,900</b>	<b>\$2,063,860</b>

The County's outstanding OWDA loan from direct borrowings of \$12,351,022 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid. The OWDA loan will be paid from charges for services revenue in the enterprise funds.

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$7,946,983 in the water resources enterprise fund. The County has entered into a contractual agreement for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of the agreement, OWDA will reimburse, advance or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of these loans is as follows:

	Balance December 31, 2021	Lines of Credit
<b>OWDA Loans Not Finalized:</b>		
Chardon Township Sewer	\$4,022,029	\$4,597,079
Auburn Corners Expansion	3,197,352	3,349,904
<b>Total OWDA Loans Not Finalized</b>	<b>\$7,219,381</b>	<b>\$7,946,983</b>

The County's outstanding OPWC loans from direct borrowings of \$1,716,350 related to business-type activities contain provisions that in an event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, the OPWC may require that such payment be taken from the County's share of the County undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable. OPWC loans will be paid from charges for services revenue in the enterprise funds.

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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 45 percent of net revenues and 17 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$20,041,840. Principal and interest paid for the current year were \$1,355,418, total net revenues were \$3,003,227 and total revenues were \$8,174,249.

The County has pledged future sales tax revenues to repay the 2021 sales tax revenue bonds. The bonds are payable solely from sales tax revenues. Annual principal and interest payments on the debt issue required 4.35 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$16,299,650, payable through December 2040. For the current year, principal and interest paid and total sales tax revenues were \$856,406 and \$19,710,017, respectively.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of the assessed valuation, plus 1 1/2 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 1/2 percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2021, are an overall debt margin of \$81,897,968; and an unvoted debt margin of \$30,021,783.

The County has issued four issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$100,910,000 at December 31, 2021, 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 21. Capital Leases

The County has entered into two interest free leases for copiers. These lease obligations meet the criteria of a capital lease and has been recorded on the government-wide statements. The original amounts capitalized for the capital leases and the book value as of December 31, 2021, was \$715.

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, 2021:

	Governmental Activities
2022	\$2,143
Less Amount Representing Interest	0
Present Value of Lease Payments	\$2,143

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

# Geauga County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

## Note 22. Related Organizations

### *Geauga County Public Library (Library)*

The County appoints 4 of the 7 members of the governing board of the Library in accordance with Ohio Revised Code 3375.22, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2021.

### *Geauga County Park District (District)*

The Probate Judge of the County appoints the five 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 2021. As of June 30, 2021, the County is no longer the fiscal agent for the District.

## Note 23. Significant Commitments

### *Contractual Commitments*

As of December 31, 2021, 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>
Chardon Township WWTP	\$5,077,215	\$4,516,401	\$560,814
New County Offices Building	<u>32,865,364</u>	<u>18,545,153</u>	<u>14,320,211</u>
	<u>\$37,942,579</u>	<u>\$23,061,554</u>	<u>\$14,881,025</u>

Remaining commitment amounts were encumbered at year end. The amounts of \$3,343,028 and \$1,129,507 in contracts and retainage payable for governmental activities, respectively, have been capitalized.

### *Encumbrances*

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

<b>Governmental Funds:</b>		<b>Proprietary Funds:</b>	
General	\$1,649,283	Water Resources	\$953,645
Developmental Disabilities	677,367	Water District	<u>194,051</u>
Construction	14,607,726	Total Proprietary Funds	<u>\$1,147,696</u>
Other Governmental Funds	<u>5,467,474</u>		
Total Governmental Funds	<u>\$22,401,850</u>		



# Geauga County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

## Note 24. Compliance

The following accounts had expenditures plus encumbrances in excess of appropriations, contrary to Ohio Revised Code Section 5705.41.

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<b>General</b>			
General Government - Legislative and Executive:			
Automatic Data Processing Board:			
Capital Outlay	\$6,750	\$6,992	(\$242)
Public Safety:			
Sheriff:			
Capital Outlay	432,535	437,533	(4,998)
<b>Real Estate Assessment</b>			
General Government - Legislative and Executive:			
Contract Services	1,457,500	1,512,916	(55,416)
<b>911 Program</b>			
Public Safety:			
Contract Services	310,500	312,749	(2,249)
<b>Dog and Kennel</b>			
Health:			
Contract Services	26,950	34,554	(7,604)
<b>Board of Elections - Recount</b>			
General Government - Legislative and Executive:			
Other	0	2,015	(2,015)
<b>Concealed Handgun</b>			
Public Safety:			
Materials and Supplies	35,000	35,655	(655)
<b>Debt Service</b>			
Debt Service:			
Issuance Costs	0	215,257	(215,257)
<b>Computerization</b>			
General Government - Judicial:			
Other	73,000	73,690	(690)

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2021

### Note 25. Investment Pool

The County served as fiscal agent for the Park Board (the Board), a legally separate entity for the first six months of 2021. The County currently serves as fiscal agent for the Geauga/Trumbull Solid Waste District (the District), a legally separate entity. The County pooled the monies of the Board and the District with its own for investment purposes. Participation in the pool is voluntary. The investment pool is not registered with the SEC as an investment company. The fair value of investments is determined annually. The pool does not issue shares. Each participant will be allocated a pro rata share of each investment at fair value, along with the pro rata share of the interest that it earns. Condensed financial information for the investment pool follows:

#### Statement of Net Position December 31, 2021

<b>Assets:</b>	
Equity in Pooled Cash and Cash Equivalents	\$126,356,117
Accrued Interest Receivable	150,797
<b>Total Assets</b>	<b>\$126,506,914</b>
<b>Net Position Restricted for Pool Participants:</b>	
Internal Portion	\$121,606,406
External Portion	4,900,376
<b>Total Net Position Restricted for Pool Participants</b>	<b>\$126,506,782</b>

#### Statement of Changes in Net Position For the Fiscal Year Ended December 31, 2021

<b>Additions:</b>	
Investment Earnings	\$624,628
Capital Transactions	6,568,856
<b>Total Additions</b>	<b>7,193,484</b>
<b>Deductions:</b>	
Distributions paid to Participants	760,554
Change in Net Position	6,432,930
<b>Net Position Beginning of Year</b>	<b>120,073,984</b>
<b>Net Position End of Year</b>	<b>\$126,506,914</b>

### Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2021, \$6,359,047 of the County's bank balance of \$89,260,317 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. One of the County's financial institutions participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2021

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

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

### Investments

Investments are reported at fair value. As of December 31, 2021, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	<u>\$17,500,000</u>	Average 51.3 Days	AAAm	N/A
Fair Value - Level One Inputs				
First American Government Obligation Mutual Fund	<u>507,734</u>	Less than one year	AAAm	N/A
Fair Value - Level Two Inputs				
US Treasury Notes	10,457,579	Less than two years	N/A	28.27
Federal Farm Credit Bank Notes	2,801,827	Less than three years	AA+	7.57
Federal Home Loan Bank Bonds	<u>5,725,087</u>	Less than two to three years	AA+	15.48
Total Fair Value - Level Two Inputs	<u>18,984,493</u>			
Total Investments	<u>\$36,992,227</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, 2021. 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, 2021*

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

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

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

### **Note 26. COVID-19**

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

### **Note 27. Asset Retirement Obligations**

The Governmental Accounting Standards Board's (GASB) Statement No. 83, Certain Asset Retirement Obligations, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County Engineer estimates these public safety issues to include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$5,972,460 associated with the County waste water treatment facilities was estimated by the County engineer. The remaining useful life of these facilities range from 2 to 38 years.

## **Required Supplementary Information**

## Geauga County, Ohio

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.23784449%	0.23839540%	0.24358576%	0.24876479%
County's Proportionate Share of the Net Pension Liability	\$35,219,592	\$47,120,468	\$66,713,202	\$39,026,372
County's Covered Payroll	\$32,288,596	\$31,842,681	\$31,934,212	\$31,163,282
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	109.08%	147.98%	208.91%	125.23%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%

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

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

See accompanying notes to the required supplementary information

2017	2016	2015	2014
0.25761296%	0.25196776%	0.25295952%	0.25295952%
\$58,499,521	\$43,643,992	\$30,509,746	\$29,820,632
\$31,825,157	\$31,249,550	\$29,859,225	\$25,741,904
183.82%	139.66%	102.18%	115.84%
77.25%	81.08%	86.45%	86.36%

## Geauga County, Ohio

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	0.23499293%	0.20987001%	0.19806776%	0.20564251%
County's Proportionate Share of the Net Pension Asset	\$678,339	\$437,630	\$221,483	\$279,946
County's Covered Payroll	\$1,033,350	\$918,729	\$855,414	\$823,108
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-65.64%	-47.63%	-25.89%	-34.01%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	157.67%	145.28%	126.64%	137.28%

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

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

See accompanying notes to the required supplementary information



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## Geauga County, Ohio

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

	2021	2020	2019
County's Proportion of the Net OPEB (Asset)/Liability	0.23652462%	0.23563284%	0.24070112%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$4,213,876)	\$32,547,017	\$31,381,745
County's Covered Payroll	\$34,555,771	\$33,872,860	\$33,585,358
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-12.19%	96.09%	93.44%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%

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

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

See accompanying notes to the required supplementary information

2018	2017
0.24513270%	0.25410880%
\$26,619,604	\$25,957,509
\$33,026,573	\$31,825,157
80.60%	81.56%
54.14%	54.04%

## Geauga County, Ohio

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.00080975%	0.00077482%	0.00071375%	0.00066021%
County's Proportionate Share of the Net Pension Liability	\$103,533	\$187,480	\$157,842	\$145,166
County's Covered Payroll	\$99,914	\$93,507	\$83,800	\$75,055
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	103.62%	200.50%	188.36%	193.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%

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

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

See accompanying notes to the required supplementary information

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

## Geauga County, Ohio

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

	2021	2020	2019
County's Proportion of the Net OPEB (Asset)/Liability	0.00080975%	0.00077482%	0.00071375%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$17,072)	(\$13,619)	(\$11,821)
County's Covered Payroll	\$99,914	\$93,507	\$83,800
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-17.09%	-14.56%	-14.11%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	182.10%	174.70%

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

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

See accompanying notes to required supplementary information.

2018	2017
0.00066021%	0.00133914%
(\$10,608)	\$52,249
\$75,055	\$82,700
-14.13%	63.18%
176.00%	47.10%

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$4,520,734	\$4,700,688	\$4,646,162	\$4,654,794
Contributions in Relation to the Contractually Required Contribution	<u>(4,520,734)</u>	<u>(4,700,688)</u>	<u>(4,646,162)</u>	<u>(4,654,794)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$31,097,789	\$32,288,596	\$31,842,681	\$31,934,212
Pension Contributions as a Percentage of Covered Payroll	<u>14.54%</u>	<u>14.56%</u>	<u>14.59%</u>	<u>14.58%</u>
<b>Net Pension Liability - Combined Plan</b>				
Contractually Required Contribution (2)	\$134,077	\$144,669	\$128,622	\$119,758
Contributions in Relation to the Contractually Required Contribution	<u>(134,077)</u>	<u>(144,669)</u>	<u>(128,622)</u>	<u>(119,758)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$957,693	\$1,033,350	\$918,729	\$855,414
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability - OPEB Plan (3)</b>				
Contractually Required Contribution	\$51,093	\$49,353	\$44,458	\$47,157
Contributions in Relation to the Contractually Required Contribution	<u>(51,093)</u>	<u>(49,353)</u>	<u>(44,458)</u>	<u>(47,157)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (4)	\$33,332,807	\$34,555,771	\$33,872,860	\$33,585,358
OPEB Contributions as a Percentage of Covered Payroll	<u>0.15%</u>	<u>0.14%</u>	<u>0.13%</u>	<u>0.14%</u>

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

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

(3) Information prior to 2017 is not available.

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

See accompanying notes to the required supplementary information



<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$4,232,686	\$4,006,703	\$3,749,946	\$3,583,107	\$3,346,447
<u>(4,232,686)</u>	<u>(4,006,703)</u>	<u>(3,749,946)</u>	<u>(3,583,107)</u>	<u>(3,346,447)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$31,163,282	\$31,825,157	\$31,249,550	\$29,859,225	\$25,741,904
<u>13.58%</u>	<u>12.59%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$107,004				
<u>(107,004)</u>				
<u>\$0</u>				
\$823,108				
<u>13.00%</u>				
\$361,471				
<u>(361,471)</u>				
<u>\$0</u>				
\$33,026,573				
<u>1.09%</u>				

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$13,795	\$14,020	\$13,288	\$10,671
Contributions in Relation to the Contractually Required Contribution	<u>(13,795)</u>	<u>(14,020)</u>	<u>(13,288)</u>	<u>(10,671)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$98,536	\$100,143	\$94,914	\$76,219
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability</b>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

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

See accompanying notes to the required supplementary information

2017	2016	2015	2014	2013	2012
\$11,578	\$13,792	\$63,684	\$60,670	\$66,756	\$76,087
<u>(11,578)</u>	<u>(13,792)</u>	<u>(63,684)</u>	<u>(60,670)</u>	<u>(66,756)</u>	<u>(76,087)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$82,700	\$98,514	\$454,886	\$449,123	\$513,508	\$585,285
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.51%</u>	<u>13.00%</u>	<u>13.00%</u>
\$0	\$0	\$0	\$2,208	\$5,135	\$5,853
<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,208)</u>	<u>(5,135)</u>	<u>(5,853)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.49%</u>	<u>1.00%</u>	<u>1.00%</u>

## Geauga County, Ohio

### *Notes to the Required Supplementary Information For the Year Ended December 31, 2021*

#### **Changes in Assumptions – OPERS Pension– Traditional Plan**

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

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

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

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

2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 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, 2021*

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#### **Changes in Assumptions – OPERS Pension – Combined Plan**

For 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

#### **Changes in Assumptions – STRS Pension**

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

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

Beginning in 2021, the investment rate of return was decreased from 7.45 percent to 7.00 percent.

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

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

## Geauga County, Ohio

### *Notes to the Required Supplementary Information For the Year Ended December 31, 2021*

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

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

#### **Changes in Benefit Terms – OPERS OPEB**

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

#### **Changes in Assumptions – STRS OPEB**

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

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

#### **Changes in Benefit Terms – STRS OPEB**

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

## Geauga County, Ohio

### *Notes to the Required Supplementary Information For the Year Ended December 31, 2021*

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

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

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

# Geauga County, Ohio

## Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2021*

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 2021 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-seven percent (97%) 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>
Poor	4	5	
Fair	5	9	31.5
Satisfactory	6	30	19.0
Good	7	53	62.1
Very Good	8	84	53.4
Excellent	9	4	69.7
Total		<u>185</u>	<u>235.7</u>



## Geauga County, Ohio

### Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2021*

The following summarizes the overall ratings as of December 31, 2021, 2020 and 2019:

Condition Assessment	2021		2020		2019	
	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	180	97%	184	98%	185	99%
Less than Fair	5	3%	3	2%	2	1%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2021	\$14,138,178	\$11,122,791	\$3,015,387
2020	14,254,799	10,281,444	3,973,355
2019	13,614,646	11,616,017	1,998,629
2018	11,392,684	10,485,805	906,879
2017	12,020,998	10,532,049	1,488,949

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# Combining and Individual Fund Statements and Schedules

## Combining Statements – Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

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

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

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

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

**Law Library Resources** – To account for and report the fines and forfeitures collected for the operations of the County's Law Library.

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

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

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

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

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

**DARE Grant**

**Violence Prevention**

**Education and Enforcement**

**Juvenile Indigent Drivers**

**Chardon Tower**

**Pretrial Release**

**Law Enforcement Assistance**

**Criminal Investigation**

**Common Pleas Interlock & Alcohol**

**Indigent Guardianship**

**Drug Law Enforcement**

**Commissary**

**Sheriff K-9 Unit**

**Law Enforcement Block Grant**

**Concealed Handgun**

**Federal Grant Drug Court**

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

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

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

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

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

### *Nonmajor Debt Service Fund*

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

### *Nonmajor Capital Projects Funds*

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

***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, 2021*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$31,789,187	\$3,672,660	\$9,480,079	\$44,941,926
Cash and Cash Equivalents:				
In Segregated Accounts	116,343	0	0	116,343
Materials and Supplies Inventory	83,639	0	0	83,639
Accrued Interest Receivable	6,258	0	1,270	7,528
Accounts Receivable	55,566	0	0	55,566
Interfund Receivable	7,331	0	0	7,331
Intergovernmental Receivable	8,058,029	0	198,471	8,256,500
Prepaid Items	71,173	0	0	71,173
Property Taxes Receivable	10,416,867	0	3,298,544	13,715,411
Special Assessments Receivable	0	309,560	0	309,560
Loans Receivable	1,418,047	0	0	1,418,047
<i>Total Assets</i>	<u>\$52,022,440</u>	<u>\$3,982,220</u>	<u>\$12,978,364</u>	<u>\$68,983,024</u>
<b>Liabilities</b>				
Accounts Payable	\$300,998	\$0	\$41,323	\$342,321
Accrued Wages	243,578	0	0	243,578
Contracts Payable	1,155,867	0	67,985	1,223,852
Intergovernmental Payable	254,590	0	0	254,590
Employee Withholding Payable	767,812	0	0	767,812
Matured Compensated Absences Payable	11,864	0	0	11,864
Interfund Payable	271,177	0	0	271,177
<i>Total Liabilities</i>	<u>3,005,886</u>	<u>0</u>	<u>109,308</u>	<u>3,115,194</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	9,649,842	0	3,055,662	12,705,504
Unavailable Revenue	6,968,705	309,560	427,422	7,705,687
<i>Total Deferred Inflows of Resources</i>	<u>16,618,547</u>	<u>309,560</u>	<u>3,483,084</u>	<u>20,411,191</u>
<b>Fund Balances</b>				
Nonspendable	154,812	0	0	154,812
Restricted	31,497,598	3,672,660	3,437,347	38,607,605
Committed	745,597	0	5,948,625	6,694,222
<i>Total Fund Balances</i>	<u>32,398,007</u>	<u>3,672,660</u>	<u>9,385,972</u>	<u>45,456,639</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$52,022,440</u>	<u>\$3,982,220</u>	<u>\$12,978,364</u>	<u>\$68,983,024</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2021*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$9,860,584	\$0	\$3,150,356	\$13,010,940
Permissive Motor Vehicle License Tax	1,969,917	0	0	1,969,917
Charges for Services	3,582,683	0	106,630	3,689,313
Licenses and Permits	532,671	0	0	532,671
Fines and Forfeitures	200,392	0	0	200,392
Intergovernmental	19,397,014	0	503,629	19,900,643
Special Assessments	0	23,432	0	23,432
Interest	24,281	0	(260)	24,021
Rentals	28,729	0	0	28,729
Contributions and Donations	188,853	0	0	188,853
Other	3,168,809	625	21,899	3,191,333
<i>Total Revenues</i>	<u>38,953,933</u>	<u>24,057</u>	<u>3,782,254</u>	<u>42,760,244</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,285,067	234	0	2,285,301
Judicial	1,145,013	0	0	1,145,013
Public Safety	2,575,639	0	0	2,575,639
Public Works	8,807,578	0	3,504,373	12,311,951
Health	6,765,123	0	0	6,765,123
Human Services	13,956,164	0	30,668	13,986,832
Capital Outlay	0	0	279,935	279,935
Debt Service:				
Principal Retirement	8,580	1,179,567	0	1,188,147
Interest and Fiscal Charges	0	396,730	0	396,730
Issuance Costs	0	215,257	0	215,257
<i>Total Expenditures</i>	<u>35,543,164</u>	<u>1,791,788</u>	<u>3,814,976</u>	<u>41,149,928</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,410,769</u>	<u>(1,767,731)</u>	<u>(32,722)</u>	<u>1,610,316</u>
<b>Other Financing Sources (Uses)</b>				
Premium on Bonds Issued	0	483,528	0	483,528
Transfers In	2,064,300	3,537,501	2,846,886	8,448,687
Transfers Out	(303,939)	(102,645)	(14,000)	(420,584)
<i>Total Other Financing Sources (Uses)</i>	<u>1,760,361</u>	<u>3,918,384</u>	<u>2,832,886</u>	<u>8,511,631</u>
<i>Net Change in Fund Balances</i>	5,171,130	2,150,653	2,800,164	10,121,947
<i>Fund Balances Beginning of Year</i>	<u>27,226,877</u>	<u>1,522,007</u>	<u>6,585,808</u>	<u>35,334,692</u>
<i>Fund Balances End of Year</i>	<u>\$32,398,007</u>	<u>\$3,672,660</u>	<u>\$9,385,972</u>	<u>\$45,456,639</u>



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**Geauga County, Ohio**

*Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2021*

	<u>Real Estate Assessment</u>	<u>Delinquent Tax Collector</u>	<u>Prosecutor Delinquent Tax Collector</u>	<u>Treasurer Delinquent Tax Collector</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,812,771	\$24,807	\$374,247	\$295,747
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	5,159	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	2,943
Prepaid Items	776	0	586	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$2,818,706</u>	<u>\$24,807</u>	<u>\$374,833</u>	<u>\$298,690</u>
<b>Liabilities</b>				
Accounts Payable	\$21,885	\$0	\$0	\$0
Accrued Wages	14,355	0	423	1,336
Contracts Payable	16,120	0	0	1,531
Intergovernmental Payable	11,007	0	193	908
Employee Withholding Payable	55,265	0	4,798	4,804
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>118,632</u>	<u>0</u>	<u>5,414</u>	<u>8,579</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	5,935	0	586	0
Restricted	2,694,139	24,807	368,833	290,111
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>2,700,074</u>	<u>24,807</u>	<u>369,419</u>	<u>290,111</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,818,706</u>	<u>\$24,807</u>	<u>\$374,833</u>	<u>\$298,690</u>

<u>Community Development Administration</u>	<u>Escrow Interest</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>
\$2,611,292	\$86,373	\$41,947	\$6,092	\$150,633
0	0	0	0	0
2,304	0	730	0	0
0	194	0	0	0
0	0	0	0	0
0	0	0	0	0
59,834	0	32,605	62,178	28,642
0	0	1,303	0	1,381
0	0	0	0	0
1,418,047	0	0	0	0
<u>\$4,091,477</u>	<u>\$86,567</u>	<u>\$76,585</u>	<u>\$68,270</u>	<u>\$180,656</u>
\$599	\$0	\$0	\$0	\$0
2,915	0	2,043	987	2,713
0	0	0	0	6,149
1,860	0	1,741	691	1,950
7,936	0	9,447	3,187	8,781
0	0	0	0	0
0	0	0	0	0
13,310	0	13,231	4,865	19,593
0	0	0	0	0
49,384	0	10	62,178	0
49,384	0	10	62,178	0
2,304	0	2,033	0	1,381
4,026,479	86,567	61,311	1,227	159,682
0	0	0	0	0
4,028,783	86,567	63,344	1,227	161,063
<u>\$4,091,477</u>	<u>\$86,567</u>	<u>\$76,585</u>	<u>\$68,270</u>	<u>\$180,656</u>

(continued)

**Geauga County, Ohio**

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2021*

	<u>Court Technology</u>	<u>Juvenile Recovery</u>	<u>Juvenile Court Special Projects</u>	<u>Probate Court Special Projects</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$41,120	\$2,235	\$20,891	\$137,039
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	0	775	3,269
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	263	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$41,383</u>	<u>\$2,235</u>	<u>\$21,666</u>	<u>\$140,308</u>
<b>Liabilities</b>				
Accounts Payable	\$4,234	\$0	\$1,649	\$1,225
Accrued Wages	3,137	0	0	0
Contracts Payable	382	0	0	0
Intergovernmental Payable	2,195	0	0	250
Employee Withholding Payable	10,715	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>20,663</u>	<u>0</u>	<u>1,649</u>	<u>1,475</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	263	0	0	0
Restricted	20,457	2,235	20,017	138,833
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>20,720</u>	<u>2,235</u>	<u>20,017</u>	<u>138,833</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$41,383</u>	<u>\$2,235</u>	<u>\$21,666</u>	<u>\$140,308</u>

<u>Probate Court Conduct of Business</u>	<u>Juvenile Interlock and Alcohol</u>	<u>Common Pleas Indigent Driver</u>	<u>Common Pleas Mediation</u>	<u>Common Pleas Special Projects</u>	<u>Probation Services</u>
\$20,009	\$1,294	\$600	\$161,131	\$37,144	\$105,998
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$20,009</u>	<u>\$1,294</u>	<u>\$600</u>	<u>\$161,131</u>	<u>\$37,144</u>	<u>\$105,998</u>
\$0	\$0	\$0	\$5,000	\$734	\$0
0	0	0	475	0	0
0	0	0	500	0	0
0	0	0	333	0	0
0	0	0	1,532	0	143
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,840</u>	<u>734</u>	<u>143</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
20,009	1,294	600	153,291	36,410	105,855
0	0	0	0	0	0
<u>20,009</u>	<u>1,294</u>	<u>600</u>	<u>153,291</u>	<u>36,410</u>	<u>105,855</u>
<u>\$20,009</u>	<u>\$1,294</u>	<u>\$600</u>	<u>\$161,131</u>	<u>\$37,144</u>	<u>\$105,998</u>

(continued)

**Geauga County, Ohio**

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2021*

	911 Program	Pre-Sentence Investigation Reporting	800 System Communication	Motor Vehicle License
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$464,454	\$1,499	\$422,989	\$2,883,663
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	3,586
Accrued Interest Receivable	0	0	0	6,064
Accounts Receivable	0	0	1,048	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	25,897	524	4,045,720
Prepaid Items	2,235	0	282	46,728
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$466,689</u>	<u>\$27,396</u>	<u>\$424,843</u>	<u>\$6,985,761</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$15,100	\$170,081
Accrued Wages	9,725	0	1,285	66,327
Contracts Payable	0	0	7,452	254,796
Intergovernmental Payable	7,322	0	6,191	48,805
Employee Withholding Payable	32,102	1,153	3,784	199,901
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>49,149</u>	<u>1,153</u>	<u>33,812</u>	<u>739,910</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	25,897	0	3,314,795
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>25,897</u>	<u>0</u>	<u>3,314,795</u>
<b>Fund Balances</b>				
Nonspendable	2,235	0	282	50,314
Restricted	415,305	346	0	2,880,742
Committed	0	0	390,749	0
<i>Total Fund Balances</i>	<u>417,540</u>	<u>346</u>	<u>391,031</u>	<u>2,931,056</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$466,689</u>	<u>\$27,396</u>	<u>\$424,843</u>	<u>\$6,985,761</u>

<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>
\$9,219	\$301,844	\$1,746	\$5,236,173	\$8,934,958	\$827,311
0	0	0	0	0	0
0	9,404	0	6,975	0	0
0	0	0	0	0	0
0	0	0	5,012	0	25,465
0	0	0	0	0	0
0	0	0	1,169,314	413,176	244,121
0	0	0	361	0	0
0	0	0	3,614,914	3,789,525	0
0	0	0	0	0	0
<u>\$9,219</u>	<u>\$311,248</u>	<u>\$1,746</u>	<u>\$10,032,749</u>	<u>\$13,137,659</u>	<u>\$1,096,897</u>
\$0	\$2,667	\$0	\$4,367	\$19,217	\$0
0	3,252	0	5,290	677	8,087
0	885	0	395,868	163,097	404
0	2,214	0	3,704	15,730	5,815
0	10,781	0	18,101	2,091	25,059
0	0	0	0	0	0
0	0	0	0	0	0
0	19,799	0	427,330	200,812	39,365
0	0	0	3,348,737	3,510,491	0
0	0	0	938,697	670,781	183,620
0	0	0	4,287,434	4,181,272	183,620
0	9,404	0	7,336	0	0
9,219	282,045	1,746	5,310,649	8,755,575	873,912
0	0	0	0	0	0
9,219	291,449	1,746	5,317,985	8,755,575	873,912
<u>\$9,219</u>	<u>\$311,248</u>	<u>\$1,746</u>	<u>\$10,032,749</u>	<u>\$13,137,659</u>	<u>\$1,096,897</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2021*

	Transportation Administration	Aging	County Home	Public Assistance
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$329,605	\$2,764,236	\$16,122	\$1,071,123
Cash and Cash Equivalents In Segregated Accounts	0	0	0	1,055
Materials and Supplies Inventory	42,312	8,988	0	4,181
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	1,833	0	0	1,530
Interfund Receivable	7,331	0	0	0
Intergovernmental Receivable	65,719	332,045	0	1,320,217
Prepaid Items	1,101	9,859	0	4,991
Property Taxes Receivable	0	3,012,428	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$447,901</u>	<u>\$6,127,556</u>	<u>\$16,122</u>	<u>\$2,403,097</u>
<b>Liabilities</b>				
Accounts Payable	\$1,563	\$4,276	\$0	\$27,360
Accrued Wages	15,256	29,301	0	66,279
Contracts Payable	16,371	108,275	0	171,770
Intergovernmental Payable	10,634	21,701	0	91,509
Employee Withholding Payable	48,300	90,803	0	194,989
Matured Compensated Absences Payable	0	0	0	11,864
Interfund Payable	270,379	0	0	798
<i>Total Liabilities</i>	<u>362,503</u>	<u>254,356</u>	<u>0</u>	<u>564,569</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	2,790,614	0	0
Unavailable Revenue	0	553,859	0	946,927
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>3,344,473</u>	<u>0</u>	<u>946,927</u>
<b>Fund Balances</b>				
Nonspendable	43,413	18,847	0	9,172
Restricted	41,985	2,509,880	0	882,429
Committed	0	0	16,122	0
<i>Total Fund Balances</i>	<u>85,398</u>	<u>2,528,727</u>	<u>16,122</u>	<u>891,601</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$447,901</u>	<u>\$6,127,556</u>	<u>\$16,122</u>	<u>\$2,403,097</u>



<u>Farmland Preservation</u>	<u>Municipal Road Tax</u>	<u>Law Library Resources</u>	<u>Board of Elections - Recount</u>	<u>Wetland Mitigation Bank</u>	<u>Targeted Community Alternatives to Prison Grant</u>
\$14,966	\$332,130	\$45,216	\$835	\$62,908	\$151,549
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	9,399	0	0	141,933
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$14,966</u>	<u>\$332,130</u>	<u>\$54,615</u>	<u>\$835</u>	<u>\$62,908</u>	<u>\$293,482</u>
\$0	\$0	\$0	\$0	\$0	\$2,562
0	0	716	0	0	277
0	0	7,131	0	0	1,628
0	0	501	0	0	0
0	0	2,283	0	0	894
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>10,631</u>	<u>0</u>	<u>0</u>	<u>5,361</u>
0	0	0	0	0	0
0	0	0	0	0	141,933
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>141,933</u>
0	0	0	0	0	0
14,966	332,130	43,984	835	62,908	146,188
0	0	0	0	0	0
<u>14,966</u>	<u>332,130</u>	<u>43,984</u>	<u>835</u>	<u>62,908</u>	<u>146,188</u>
<u>\$14,966</u>	<u>\$332,130</u>	<u>\$54,615</u>	<u>\$835</u>	<u>\$62,908</u>	<u>\$293,482</u>

(continued)

**Geauga County, Ohio**

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2021*

	Hotel Motel Excise Tax	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$10,584	\$974,687	\$31,789,187
Cash and Cash Equivalents In Segregated Accounts	0	115,288	116,343
Materials and Supplies Inventory	0	0	83,639
Accrued Interest Receivable	0	0	6,258
Accounts Receivable	0	16,634	55,566
Interfund Receivable	0	0	7,331
Intergovernmental Receivable	0	103,762	8,058,029
Prepaid Items	0	1,307	71,173
Property Taxes Receivable	0	0	10,416,867
Loans Receivable	0	0	1,418,047
<i>Total Assets</i>	<u>\$10,584</u>	<u>\$1,211,678</u>	<u>\$52,022,440</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$18,479	\$300,998
Accrued Wages	0	8,722	243,578
Contracts Payable	0	3,508	1,155,867
Intergovernmental Payable	0	19,336	254,590
Employee Withholding Payable	0	30,963	767,812
Matured Compensated Absences Payable	0	0	11,864
Interfund Payable	0	0	271,177
<i>Total Liabilities</i>	<u>0</u>	<u>81,008</u>	<u>3,005,886</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	0	0	9,649,842
Unavailable Revenue	0	80,624	6,968,705
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>80,624</u>	<u>16,618,547</u>
<b>Fund Balances</b>			
Nonspendable	0	1,307	154,812
Restricted	10,584	710,013	31,497,598
Committed	0	338,726	745,597
<i>Total Fund Balances</i>	<u>10,584</u>	<u>1,050,046</u>	<u>32,398,007</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$10,584</u>	<u>\$1,211,678</u>	<u>\$52,022,440</u>

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## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021*

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	2,539,675	0	118,406	121,986
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	6,174	0	0	5,554
<i>Total Revenues</i>	<u>2,545,849</u>	<u>0</u>	<u>118,406</u>	<u>127,540</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,671,039	0	112,951	127,916
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>1,671,039</u>	<u>0</u>	<u>112,951</u>	<u>127,916</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>874,810</u>	<u>0</u>	<u>5,455</u>	<u>(376)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	874,810	0	5,455	(376)
<i>Fund Balances Beginning of Year</i>	<u>1,825,264</u>	<u>24,807</u>	<u>363,964</u>	<u>290,487</u>
<i>Fund Balances End of Year</i>	<u>\$2,700,074</u>	<u>\$24,807</u>	<u>\$369,419</u>	<u>\$290,111</u>

<u>Community Development Administration</u>	<u>Escrow Interest</u>	<u>Election Security Block Grant</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,320	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
24,175	0	643	207,474	62,404	241,168
6,603	(120)	32	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
60,145	0	0	4,930	226	0
<u>92,243</u>	<u>(120)</u>	<u>675</u>	<u>212,404</u>	<u>62,630</u>	<u>241,168</u>
198,707	0	1,087	0	0	0
0	0	0	206,839	68,057	275,397
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>198,707</u>	<u>0</u>	<u>1,087</u>	<u>206,839</u>	<u>68,057</u>	<u>275,397</u>
<u>(106,464)</u>	<u>(120)</u>	<u>(412)</u>	<u>5,565</u>	<u>(5,427)</u>	<u>(34,229)</u>
149,733	0	0	0	0	0
0	0	0	0	0	0
<u>149,733</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
43,269	(120)	(412)	5,565	(5,427)	(34,229)
<u>3,985,514</u>	<u>86,687</u>	<u>412</u>	<u>57,779</u>	<u>6,654</u>	<u>195,292</u>
<u>\$4,028,783</u>	<u>\$86,567</u>	<u>\$0</u>	<u>\$63,344</u>	<u>\$1,227</u>	<u>\$161,063</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, 2021*

	<u>Court Technology</u>	<u>Juvenile Recovery</u>	<u>Juvenile Court Special Projects</u>	<u>Probate Court Special Projects</u>
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	9,548	49,271
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	2,533	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	631	0	33	0
<i>Total Revenues</i>	<u>631</u>	<u>2,533</u>	<u>9,581</u>	<u>49,271</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	392,468	1,037	7,961	10,964
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>392,468</u>	<u>1,037</u>	<u>7,961</u>	<u>10,964</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(391,837)</u>	<u>1,496</u>	<u>1,620</u>	<u>38,307</u>
<b>Other Financing Sources (Uses)</b>				
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>	(22,352)	1,496	1,620	38,307
<i>Fund Balances Beginning of Year</i>	<u>43,072</u>	<u>739</u>	<u>18,397</u>	<u>100,526</u>
<i>Fund Balances End of Year</i>	<u>\$20,720</u>	<u>\$2,235</u>	<u>\$20,017</u>	<u>\$138,833</u>

<u>Probate Court Conduct of Business</u>	<u>Juvenile Interlock and Alcohol</u>	<u>Common Pleas Indigent Driver</u>	<u>Common Pleas Mediation</u>	<u>Common Pleas Special Projects</u>	<u>Probation Services</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
2,072	0	0	86,316	1,925	20,630
0	0	0	0	17,511	0
0	0	50	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	215	0	0
<u>2,072</u>	<u>0</u>	<u>50</u>	<u>86,531</u>	<u>19,436</u>	<u>20,630</u>
0	0	0	0	0	0
0	0	0	62,251	10,701	0
0	0	0	0	0	2,849
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>62,251</u>	<u>10,701</u>	<u>2,849</u>
<u>2,072</u>	<u>0</u>	<u>50</u>	<u>24,280</u>	<u>8,735</u>	<u>17,781</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,072	0	50	24,280	8,735	17,781
<u>17,937</u>	<u>1,294</u>	<u>550</u>	<u>129,011</u>	<u>27,675</u>	<u>88,074</u>
<u>\$20,009</u>	<u>\$1,294</u>	<u>\$600</u>	<u>\$153,291</u>	<u>\$36,410</u>	<u>\$105,855</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, 2021*

	911 Program	Pre-Sentence Investigation Reporting	800 System Communication	Motor Vehicle License
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	1,969,917
Charges for Services	0	0	107,971	17,147
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	61,984
Intergovernmental	0	26,000	0	6,502,823
Interest	0	0	0	17,766
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	205,487	103	36,375	671,132
<i>Total Revenues</i>	<u>205,487</u>	<u>26,103</u>	<u>144,346</u>	<u>9,240,769</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	995,909	26,598	443,887	0
Public Works	0	0	0	8,807,578
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	8,580
<i>Total Expenditures</i>	<u>995,909</u>	<u>26,598</u>	<u>443,887</u>	<u>8,816,158</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(790,422)</u>	<u>(495)</u>	<u>(299,541)</u>	<u>424,611</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	960,000	0	323,239	75,685
Transfers Out	0	0	0	(116,203)
<i>Total Other Financing Sources (Uses)</i>	<u>960,000</u>	<u>0</u>	<u>323,239</u>	<u>(40,518)</u>
<i>Net Change in Fund Balances</i>	169,578	(495)	23,698	384,093
<i>Fund Balances Beginning of Year</i>	<u>247,962</u>	<u>841</u>	<u>367,333</u>	<u>2,546,963</u>
<i>Fund Balances End of Year</i>	<u>\$417,540</u>	<u>\$346</u>	<u>\$391,031</u>	<u>\$2,931,056</u>



<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>
\$0	\$0	\$0	\$3,421,798	\$3,587,247	\$0
0	0	0	0	0	0
0	14,229	0	0	0	318,394
0	170,384	0	0	0	0
0	9,367	0	0	0	0
0	0	0	3,538,970	1,917,882	636,881
0	0	0	0	0	0
0	0	0	28,729	0	0
0	89,847	0	0	15,077	0
0	648	0	333,638	1,050,298	28,812
<u>0</u>	<u>284,475</u>	<u>0</u>	<u>7,323,135</u>	<u>6,570,504</u>	<u>984,087</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	296,499	0	6,468,624	0	0
0	0	0	0	4,898,645	882,642
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>296,499</u>	<u>0</u>	<u>6,468,624</u>	<u>4,898,645</u>	<u>882,642</u>
<u>0</u>	<u>(12,024)</u>	<u>0</u>	<u>854,511</u>	<u>1,671,859</u>	<u>101,445</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(12,024)	0	854,511	1,671,859	101,445
<u>9,219</u>	<u>303,473</u>	<u>1,746</u>	<u>4,463,474</u>	<u>7,083,716</u>	<u>772,467</u>
<u>\$9,219</u>	<u>\$291,449</u>	<u>\$1,746</u>	<u>\$5,317,985</u>	<u>\$8,755,575</u>	<u>\$873,912</u>

(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, 2021*

	Transportation Administration	Aging	County Home	Public Assistance
<b>Revenues</b>				
Property Taxes	\$0	\$2,851,539	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	160,217	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,049,874	857,851	0	3,649,927
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	65,206	0	0
Other	154,868	116,702	0	224,720
<i>Total Revenues</i>	<u>1,364,959</u>	<u>3,891,298</u>	<u>0</u>	<u>3,874,647</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,358,633	3,532,779	0	3,283,465
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>1,358,633</u>	<u>3,532,779</u>	<u>0</u>	<u>3,283,465</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,326</u>	<u>358,519</u>	<u>0</u>	<u>591,182</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	53,045	0	0	68,571
Transfers Out	(187,736)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(134,691)</u>	<u>0</u>	<u>0</u>	<u>68,571</u>
<i>Net Change in Fund Balances</i>	(128,365)	358,519	0	659,753
<i>Fund Balances Beginning of Year</i>	<u>213,763</u>	<u>2,170,208</u>	<u>16,122</u>	<u>231,848</u>
<i>Fund Balances End of Year</i>	<u>\$85,398</u>	<u>\$2,528,727</u>	<u>\$16,122</u>	<u>\$891,601</u>

<u>Farmland Preservation</u>	<u>Municipal Road Tax</u>	<u>Law Library Resources</u>	<u>Board of Elections - Recount</u>	<u>Wetland Mitigation Bank</u>	<u>Targeted Community Alternatives to Prison Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	2,015	0	0
0	0	0	0	0	0
0	0	123,552	0	0	0
0	94,249	0	0	0	142,012
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>94,249</u>	<u>123,552</u>	<u>2,015</u>	<u>0</u>	<u>142,012</u>
0	0	107,977	2,015	0	0
0	0	0	0	0	109,338
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>107,977</u>	<u>2,015</u>	<u>0</u>	<u>109,338</u>
<u>0</u>	<u>94,249</u>	<u>15,575</u>	<u>0</u>	<u>0</u>	<u>32,674</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	94,249	15,575	0	0	32,674
14,966	237,881	28,409	835	62,908	113,514
<u>\$14,966</u>	<u>\$332,130</u>	<u>\$43,984</u>	<u>\$835</u>	<u>\$62,908</u>	<u>\$146,188</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, 2021*

	Hotel Motel Excise Tax	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$9,860,584
Permissive Motor Vehicle License Tax	0	0	1,969,917
Charges for Services	0	11,561	3,582,683
Licenses and Permits	0	344,776	532,671
Fines and Forfeitures	0	2,906	200,392
Intergovernmental	0	444,681	19,397,014
Interest	0	0	24,281
Rentals	0	0	28,729
Contributions and Donations	0	18,723	188,853
Other	64,738	203,380	3,168,809
<i>Total Revenues</i>	64,738	1,026,027	38,953,933
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	63,375	0	2,285,067
Judicial	0	0	1,145,013
Public Safety	0	1,106,396	2,575,639
Public Works	0	0	8,807,578
Health	0	0	6,765,123
Human Services	0	0	13,956,164
Debt Service:			
Principal Retirement	0	0	8,580
<i>Total Expenditures</i>	63,375	1,106,396	35,543,164
<i>Excess of Revenues Over (Under) Expenditures</i>	1,363	(80,369)	3,410,769
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	64,542	2,064,300
Transfers Out	0	0	(303,939)
<i>Total Other Financing Sources (Uses)</i>	0	64,542	1,760,361
<i>Net Change in Fund Balances</i>	1,363	(15,827)	5,171,130
<i>Fund Balances Beginning of Year</i>	9,221	1,065,873	27,226,877
<i>Fund Balances End of Year</i>	\$10,584	\$1,050,046	\$32,398,007

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## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2021*

	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>	<u>Water Construction</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$941,448	\$2,006,503	\$5,538,732	\$410,903
Accrued Interest Receivable	0	0	0	925
Intergovernmental Receivable	3,481	184,540	0	0
Property Taxes Receivable	0	3,298,544	0	0
<i>Total Assets</i>	<u>\$944,929</u>	<u>\$5,489,587</u>	<u>\$5,538,732</u>	<u>\$411,828</u>
<b>Liabilities</b>				
Accounts Payable	\$30,024	\$9,500	\$0	\$0
Contracts Payable	30,383	35,667	1,935	0
<i>Total Liabilities</i>	<u>60,407</u>	<u>45,167</u>	<u>1,935</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	3,055,662	0	0
Unavailable Revenue	0	427,422	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>3,483,084</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	884,522	1,961,336	0	0
Committed	0	0	5,536,797	411,828
<i>Total Fund Balances</i>	<u>884,522</u>	<u>1,961,336</u>	<u>5,536,797</u>	<u>411,828</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$944,929</u>	<u>\$5,489,587</u>	<u>\$5,538,732</u>	<u>\$411,828</u>

HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$189,450	\$223,606	\$169,437	\$9,480,079
345	0	0	1,270
10,450	0	0	198,471
0	0	0	3,298,544
<u>\$200,245</u>	<u>\$223,606</u>	<u>\$169,437</u>	<u>\$12,978,364</u>
\$0	\$1,799	\$0	\$41,323
0	0	0	67,985
0	1,799	0	109,308
0	0	0	3,055,662
0	0	0	427,422
0	0	0	3,483,084
200,245	221,807	169,437	3,437,347
0	0	0	5,948,625
200,245	221,807	169,437	9,385,972
<u>\$200,245</u>	<u>\$223,606</u>	<u>\$169,437</u>	<u>\$12,978,364</u>

**Geauga County, Ohio**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2021*

	Computerization	Road and Bridge	Permanent Improvement	Water Construction
<b>Revenues</b>				
Property Taxes	\$0	\$3,150,356	\$0	\$0
Charges for Services	106,630	0	0	0
Intergovernmental	0	321,713	0	0
Interest	0	0	0	(50)
Other	7,718	0	11,120	0
<i>Total Revenues</i>	<u>114,348</u>	<u>3,472,069</u>	<u>11,120</u>	<u>(50)</u>
<b>Expenditures</b>				
Public Works	0	3,202,893	144,014	0
Human Services	0	0	0	0
Capital Outlay	231,034	45,167	1,935	0
<i>Total Expenditures</i>	<u>231,034</u>	<u>3,248,060</u>	<u>145,949</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(116,686)</u>	<u>224,009</u>	<u>(134,829)</u>	<u>(50)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	59,150	0	2,500,000	100,000
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>59,150</u>	<u>0</u>	<u>2,500,000</u>	<u>100,000</u>
<i>Net Change in Fund Balances</i>	(57,536)	224,009	2,365,171	99,950
<i>Fund Balances Beginning of Year</i>	<u>942,058</u>	<u>1,737,327</u>	<u>3,171,626</u>	<u>311,878</u>
<i>Fund Balances End of Year</i>	<u><u>\$884,522</u></u>	<u><u>\$1,961,336</u></u>	<u><u>\$5,536,797</u></u>	<u><u>\$411,828</u></u>



HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$3,150,356
0	0	0	106,630
181,916	0	0	503,629
(210)	0	0	(260)
0	3,061	0	21,899
181,706	3,061	0	3,782,254
157,466	0	0	3,504,373
0	30,668	0	30,668
0	1,799	0	279,935
157,466	32,467	0	3,814,976
24,240	(29,406)	0	(32,722)
0	187,736	0	2,846,886
(14,000)	0	0	(14,000)
(14,000)	187,736	0	2,832,886
10,240	158,330	0	2,800,164
190,005	63,477	169,437	6,585,808
\$200,245	\$221,807	\$169,437	\$9,385,972

## Combining Statements – Fiduciary Funds

### *Fiduciary Funds*

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

### *Custodial Funds*

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

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

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

**Geauga County, Ohio**

*Combining Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2021*

	Undivided Monies	Fiscal Agent	Miscellaneous Custodial	Totals
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,716,606	\$5,588,538	\$229,281	\$11,534,425
Cash and Cash Equivalents in Segregated Accounts	0	0	986,614	986,614
Intergovernmental Receivable	4,257,806	0	0	4,257,806
Property Taxes Receivable	221,693,216	0	0	221,693,216
Special Assessments Receivable	1,125,569	0	0	1,125,569
<i>Total Assets</i>	<u>232,793,197</u>	<u>5,588,538</u>	<u>1,215,895</u>	<u>239,597,630</u>
<b>Liabilities</b>				
Accounts Payable	0	313,774	156,072	469,846
Intergovernmental and Other Liabilities	5,893,248	0	1,059,823	6,953,071
<i>Total Liabilities</i>	<u>5,893,248</u>	<u>313,774</u>	<u>1,215,895</u>	<u>7,422,917</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	221,693,216	0	0	221,693,216
<b>Net Position</b>				
Restricted for:				
Individuals, Organizations and Other Governments	<u>\$5,206,733</u>	<u>\$5,274,764</u>	<u>\$0</u>	<u>\$10,481,497</u>

## Geauga County, Ohio

*Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2021*

	Undivided Monies	Fiscal Agent	Miscellaneous Custodial	Totals
<b>Additions</b>				
Intergovernmental	\$8,124,727	\$0	\$0	\$8,124,727
Amounts Received as Fiscal Agent	0	5,476,694	0	5,476,694
Licenses, Permits and Fees For Other Governments	0	0	259,594	259,594
Fines and Forfeitures for Other Governments	0	0	56,715	56,715
Other Amounts Collected for Distribution	0	0	2,409,069	2,409,069
Property Tax Collections for Other Governments	169,192,465	0	0	169,192,465
<i>Total Additions</i>	<u>177,317,192</u>	<u>5,476,694</u>	<u>2,725,378</u>	<u>185,519,264</u>
<b>Deductions</b>				
Distributions of State Funds to Other Governments	8,125,369	0	0	8,125,369
Property Tax Distributions to Other Governments	165,185,392	0	0	165,185,392
Distributions to Other Governments	0	0	287,736	287,736
Distributions to Others	0	0	2,437,642	2,437,642
Distributions as Fiscal Agent	0	4,436,080	0	4,436,080
<i>Total Deductions</i>	<u>173,310,761</u>	<u>4,436,080</u>	<u>2,725,378</u>	<u>180,472,219</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	4,006,431	1,040,614	0	5,047,045
<i>Net Position Beginning of Year</i>	<u>1,200,302</u>	<u>4,234,150</u>	<u>0</u>	<u>5,434,452</u>
<i>Net Position End of Year</i>	<u><u>\$5,206,733</u></u>	<u><u>\$5,274,764</u></u>	<u><u>\$0</u></u>	<u><u>\$10,481,497</u></u>

**Individual Fund Schedules of Revenues,  
Expenditures/Expenses and Changes in Fund  
Balance/Fund Equity – Budget and Actual**

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$8,328,041	\$9,458,984	\$10,507,019	\$1,048,035
Sales Tax	13,261,500	17,000,000	19,429,368	2,429,368
Charges for Services	4,661,746	4,669,546	4,666,177	(3,369)
Licenses and Permits	10,000	10,000	14,224	4,224
Fines and Forfeitures	51,500	51,500	74,870	23,370
Intergovernmental	3,188,100	4,022,512	4,539,298	516,786
Interest	700,000	700,000	723,012	23,012
Rentals	75,000	75,000	71,613	(3,387)
Other	599,667	811,486	1,133,016	321,530
<i>Total Revenues</i>	<u>30,875,554</u>	<u>36,799,028</u>	<u>41,158,597</u>	<u>4,359,569</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	1,058,405	1,116,680	1,098,195	18,485
Materials and Supplies	6,500	6,500	4,182	2,318
Contract Services	642,000	691,615	594,632	96,983
Other	2,206,498	2,451,897	2,214,365	237,532
Capital Outlay	2,000	21,000	19,079	1,921
Auditor				
Personal Services	871,557	944,617	921,380	23,237
Materials and Supplies	8,775	8,775	6,008	2,767
Contract Services	55,951	44,851	33,513	11,338
Other	259,550	219,650	201,842	17,808
Capital Outlay	0	13,000	12,999	1

(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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Treasurer</b>				
Personal Services	\$339,206	\$348,436	\$342,253	\$6,183
Materials and Supplies	2,000	2,000	1,630	370
Contract Services	26,000	26,000	26,000	0
Other	93,680	93,680	90,561	3,119
<b>Prosecutor</b>				
Personal Services	1,815,714	1,856,014	1,761,320	94,694
Materials and Supplies	20,000	20,000	19,999	1
Other	105,802	105,802	104,035	1,767
<b>Budget Commission</b>				
Personal Services	12,160	160	0	160
Materials and Supplies	225	225	225	0
<b>Bureau of Inspection</b>				
Contract Services	88,200	88,200	86,235	1,965
<b>Planning Commission</b>				
Personal Services	159,060	184,160	164,248	19,912
Materials and Supplies	4,050	4,050	2,282	1,768
Contract Services	25,600	4,600	1,000	3,600
Other	9,450	9,450	5,070	4,380
<b>Automatic Data Processing Board</b>				
Personal Services	866,720	861,320	856,035	5,285
Materials and Supplies	9,000	3,500	3,000	500
Contract Services	510,170	683,870	639,320	44,550
Other	247,500	188,000	181,988	6,012
Capital Outlay	1,750	6,750	6,992	(242)
<b>Board of Elections</b>				
Personal Services	825,583	840,653	651,025	189,628
Materials and Supplies	20,700	60,700	57,324	3,376
Contract Services	160,000	278,000	70,384	207,616
Other	30,218	47,218	33,064	14,154

(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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations				
Personal Services	\$1,146,621	\$1,237,431	\$1,199,820	\$37,611
Materials and Supplies	84,600	113,100	113,099	1
Contract Services	1,105,323	1,274,823	1,171,560	103,263
Other	138,618	161,618	151,741	9,877
Capital Outlay	0	35,000	35,000	0
Recorder				
Personal Services	348,345	357,895	279,442	78,453
Materials and Supplies	7,000	7,000	6,999	1
Other	6,280	6,280	5,999	281
Total General Government Legislative and Executive	<u>13,320,811</u>	<u>14,424,520</u>	<u>13,173,845</u>	<u>1,250,675</u>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	1,120,910	1,139,710	1,074,692	65,018
Materials and Supplies	5,400	5,400	5,400	0
Contract Services	10,800	31,030	29,731	1,299
Other	21,600	23,599	14,874	8,725
Capital Outlay	18,500	13,501	13,501	0
Jury Commission				
Personal Services	11,347	11,847	0	11,847
Materials and Supplies	1,350	1,350	1,214	136
Other	180	180	52	128
Court of Appeals				
Other	79,000	65,200	35,639	29,561
Juvenile Court				
Personal Services	725,959	1,031,817	1,014,643	17,174
Materials and Supplies	8,000	9,000	8,877	123
Contract Services	87,500	84,770	81,120	3,650
Other	99,650	98,150	66,334	31,816
Capital Outlay	2,500	2,500	2,500	0

(continued)



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court				
Personal Services	\$577,849	\$656,271	\$649,105	\$7,166
Materials and Supplies	8,000	8,000	6,601	1,399
Contract Services	77,500	70,500	53,136	17,364
Other	85,300	85,300	66,121	19,179
Adult Probation				
Personal Services	191,400	271,724	269,618	2,106
Materials and Supplies	1,350	1,350	1,350	0
Other	1,800	1,800	1,672	128
Juvenile Probation				
Personal Services	172,566	92,983	88,939	4,044
Other	16,000	16,000	2,870	13,130
Clerk of Courts				
Personal Services	691,764	696,244	585,354	110,890
Materials and Supplies	20,000	20,000	17,795	2,205
Contract Services	1,800	1,800	740	1,060
Other	13,100	13,175	10,474	2,701
Municipal Court				
Personal Services	129,633	132,033	121,981	10,052
Other	16,325	21,325	20,356	969
Public Defender				
Personal Services	698,230	717,530	672,492	45,038
Materials and Supplies	4,000	4,000	4,000	0
Other	28,281	25,281	22,446	2,835
Capital Outlay	0	5,700	5,688	12
Total General Government Judicial	<u>\$4,927,594</u>	<u>\$5,359,070</u>	<u>\$4,949,315</u>	<u>\$409,755</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety				
Coroner				
Personal Services	\$157,184	\$164,014	\$158,975	\$5,039
Materials and Supplies	720	720	500	220
Contract Services	82,800	147,800	146,891	909
Other	1,836	1,836	1,836	0
Lab and Morgue				
Materials and Supplies	2,250	2,250	2,000	250
Other	31,500	31,500	30,000	1,500
Sheriff				
Personal Services	11,594,511	11,701,630	11,197,947	503,683
Materials and Supplies	539,500	597,632	545,334	52,298
Contract Services	293,900	454,153	433,775	20,378
Other	162,450	168,019	127,274	40,745
Capital Outlay	269,975	432,535	437,533	(4,998)
Building Department				
Personal Services	513,646	526,246	424,829	101,417
Materials and Supplies	10,350	10,350	9,961	389
Contract Services	50,000	57,500	57,500	0
Other	13,650	13,650	12,152	1,498
Capital Outlay	0	5,000	4,675	325
Total Public Safety	<u>13,724,272</u>	<u>14,314,835</u>	<u>13,591,182</u>	<u>723,653</u>
Public Works				
Engineer				
Personal Services	<u>164,625</u>	<u>187,325</u>	<u>186,364</u>	<u>961</u>
Health				
Other Agriculture Programs				
Other	596,481	597,281	592,478	4,803
Other Health Programs				
Other	<u>120,000</u>	<u>105,000</u>	<u>58,119</u>	<u>46,881</u>
Total Health	<u>\$716,481</u>	<u>\$702,281</u>	<u>\$650,597</u>	<u>\$51,684</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services				
Veterans Services				
Personal Services	\$379,443	\$387,743	\$359,438	\$28,305
Other	241,500	241,499	97,488	144,011
Capital Outlay	0	49,218	49,218	0
Total Human Services	620,943	678,460	506,144	172,316
<i>Total Expenditures</i>	33,474,726	35,666,491	33,057,447	2,609,044
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,599,172)	1,132,537	8,101,150	6,968,613
<b>Other Financing Sources (Uses)</b>				
Advances In	18,333	18,333	18,333	0
Transfers Out	(1,664,487)	(12,621,614)	(12,201,713)	419,901
<i>Total Other Financing Sources (Uses)</i>	(1,646,154)	(12,603,281)	(12,183,380)	419,901
<i>Net Change in Fund Balance</i>	(4,245,326)	(11,470,744)	(4,082,230)	7,388,514
Fund Balance at Beginning of Year	12,249,272	12,249,272	12,249,272	0
Unexpended Prior Year Encumbrances	626,314	626,314	626,314	0
<i>Fund Balance at End of Year</i>	\$8,630,260	\$1,404,842	\$8,793,356	\$7,388,514

## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$11,265,627	\$12,068,998	\$12,068,998	\$0
Charges for Services	632,000	425,000	751,148	326,148
Intergovernmental	2,122,631	2,743,564	2,819,370	75,806
Interest	4,000	2,000	206	(1,794)
Contributions and Donations	50,000	30,000	29,495	(505)
Other	20,000	808,800	1,681,414	872,614
<i>Total Revenues</i>	<u>14,094,258</u>	<u>16,078,362</u>	<u>17,350,631</u>	<u>1,272,269</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	5,501,000	5,468,000	5,012,932	455,068
Materials and Supplies	158,000	383,000	354,062	28,938
Contract Services	10,555,000	16,239,990	13,455,499	2,784,491
Other	238,000	478,000	401,091	76,909
Capital Outlay	100,000	165,000	151,963	13,037
<i>Total Expenditures</i>	<u>16,552,000</u>	<u>22,733,990</u>	<u>19,375,547</u>	<u>3,358,443</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,457,742)	(6,655,628)	(2,024,916)	4,630,712
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>0</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,457,742)	(7,855,628)	(3,224,916)	4,630,712
Fund Balance Beginning of Year	12,718,425	12,718,425	12,718,425	0
Unexpended Prior Year Encumbrances	<u>189,817</u>	<u>189,817</u>	<u>189,817</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$10,450,500</u>	<u>\$5,052,614</u>	<u>\$9,683,326</u>	<u>\$4,630,712</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
American Rescue Plan  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$9,095,110	\$9,095,110	\$9,095,110	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Other	8,237	8,237	0	8,237
Capital Outlay	74,131	74,131	0	74,131
Auditor				
Other	62,970	62,970	0	62,970
Capital Outlay	566,726	566,726	0	566,726
Treasurer				
Other	5,786	5,786	0	5,786
Capital Outlay	52,078	52,078	0	52,078
Prosecutor				
Other	14,888	14,888	0	14,888
Capital Outlay	133,988	133,988	0	133,988
Automatic Data Processing Board				
Other	13,868	13,868	0	13,868
Capital Outlay	124,816	124,816	0	124,816
Maintenance and Operations				
Other	19,219	19,219	0	19,219
Capital Outlay	172,966	172,966	0	172,966
Recorder				
Other	9,611	9,611	0	9,611
Capital Outlay	86,498	86,498	0	86,498
Real Estate Management				
Other	1,030	1,030	0	1,030
Capital Outlay	9,273	9,273	0	9,273
<b>Total General Government</b>				
Legislative and Executive	\$1,356,085	\$1,356,085	\$0	\$1,356,085

(continued)

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
American Rescue Plan (continued)  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>General Government:</b>				
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Other	\$13,603	\$13,603	\$0	\$13,603
Capital Outlay	122,430	122,430	0	122,430
<b>Clerk of Courts</b>				
Other	672	672	0	672
Capital Outlay	6,051	6,051	0	6,051
<b>Public Defender</b>				
Other	634	634	0	634
Capital Outlay	5,703	5,703	0	5,703
<b>Certificate of Title</b>				
Other	42	42	0	42
Capital Outlay	375	375	0	375
<b>Total General Government</b>	<b>149,510</b>	<b>149,510</b>	<b>0</b>	<b>149,510</b>
<b>Public Safety</b>				
<b>Coroner</b>				
Other	216	216	0	216
Capital Outlay	1,947	1,947	0	1,947
<b>Sheriff</b>				
Other	367,471	367,471	0	367,471
Capital Outlay	3,307,234	3,307,234	0	3,307,234
<b>Building Department</b>				
Other	11,785	11,785	0	11,785
Capital Outlay	106,067	106,067	0	106,067
<b>Total Public Safety</b>	<b>3,794,720</b>	<b>3,794,720</b>	<b>0</b>	<b>3,794,720</b>
<b>Public Works</b>				
<b>Engineer</b>				
Other	265,817	265,817	0	265,817
Capital Outlay	2,392,352	2,392,352	0	2,392,352
<b>Water Resources</b>				
Other	10,469	10,469	0	10,469
Capital Outlay	94,225	94,225	0	94,225
<b>Total Public Works</b>	<b>\$2,762,863</b>	<b>\$2,762,863</b>	<b>\$0</b>	<b>\$2,762,863</b>

(continued)

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
American Rescue Plan (continued)  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Health				
Dog Warden				
Other	\$1,649	\$1,649	\$0	\$1,649
Capital Outlay	14,839	14,839	0	14,839
Total Health	16,488	16,488	0	16,488
Human Services				
Developmental Disabilities				
Other	10,311	10,311	0	10,311
Capital Outlay	92,802	92,802	0	92,802
Transportation Administration				
Other	29,635	29,635	0	29,635
Capital Outlay	266,719	266,719	0	266,719
Aging				
Other	26,947	26,947	0	26,947
Capital Outlay	242,519	242,519	0	242,519
Total Human Services	668,933	668,933	0	668,933
Intergovernmental				
Human Services				
Geauga County Agricultural Society	308,286	308,286	0	308,286
Public Safety				
Emergency Management Agency	38,225	38,225	0	38,225
Total Intergovernmental	346,511	346,511	0	346,511
<i>Total Expenditures</i>	9,095,110	9,095,110	0	9,095,110
<i>Net Change in Fund Balance</i>	0	0	9,095,110	9,095,110
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$9,095,110	\$9,095,110

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Construction  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$140,000	\$140,000	\$0	(\$140,000)
Interest	4,000	4,000	263	(3,737)
<i>Total Revenues</i>	<u>144,000</u>	<u>144,000</u>	<u>263</u>	<u>(143,737)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	21,815,551	23,198,778	22,860,489	338,289
Capital Outlay	135,000	2,925	1,245	1,680
<i>Total Expenditures</i>	<u>21,950,551</u>	<u>23,201,703</u>	<u>22,861,734</u>	<u>339,969</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(21,806,551)</u>	<u>(23,057,703)</u>	<u>(22,861,471)</u>	<u>196,232</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	14,000,000	14,000,000	14,000,000	0
Transfers In	170,000	1,383,025	5,352,598	3,969,573
<i>Total Other Financing Sources (Uses)</i>	<u>14,170,000</u>	<u>15,383,025</u>	<u>19,352,598</u>	<u>3,969,573</u>
<i>Net Change in Fund Balance</i>	(7,636,551)	(7,674,678)	(3,508,873)	4,165,805
Fund Balance Beginning of Year	9,754,870	9,754,870	9,754,870	0
Unexpended Prior Year Encumbrances	2,295,859	2,295,859	2,295,859	0
<i>Fund Balance End of Year</i>	<u>\$4,414,178</u>	<u>\$4,376,051</u>	<u>\$8,541,856</u>	<u>\$4,165,805</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$6,500,000	\$6,794,863	\$7,074,500	\$279,637
Interest	27,000	27,000	988	(26,012)
Tap-in Fees	500,000	500,000	483,640	(16,360)
OWDA Loans Issued	8,060,718	8,060,718	3,950,558	(4,110,160)
OPWC Loans Issued	524,707	524,707	524,707	0
Other	2,001,348	2,033,348	188,691	(1,844,657)
Intergovernmental	1,028,326	1,033,333	1,033,665	332
Special Assessments	630,000	630,000	241,298	(388,702)
<i>Total Revenues</i>	<u>19,272,099</u>	<u>19,603,969</u>	<u>13,498,047</u>	<u>(6,105,922)</u>
<b>Expenses</b>				
Personal Services	2,959,902	2,726,763	2,527,241	199,522
Materials and Supplies	454,300	561,718	449,135	112,583
Contractual Services	2,926,266	2,959,988	2,880,533	79,455
Other	368,066	379,523	334,137	45,386
Capital Outlay	7,802,874	5,521,400	5,511,063	10,337
Principal Retirement	1,543,000	1,019,300	988,197	31,103
Interest and Fiscal Charges	375,025	275,025	264,576	10,449
<i>Total Expenses</i>	<u>16,429,433</u>	<u>13,443,717</u>	<u>12,954,882</u>	<u>488,835</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	2,842,666	6,160,252	543,165	(5,617,087)
Transfers In	552,200	859,861	523,549	(336,312)
Transfers Out	(102,000)	(102,000)	(102,000)	0
<i>Net Change in Fund Equity</i>	3,292,866	6,918,113	964,714	(5,953,399)
Fund Equity Beginning of Year	2,796,314	2,796,314	2,796,314	0
Unexpended Prior Year Encumbrances	278,103	278,103	278,103	0
<i>Fund Equity End of Year</i>	<u>\$6,367,283</u>	<u>\$9,992,530</u>	<u>\$4,039,131</u>	<u>(\$5,953,399)</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$1,000,000	\$1,017,947	\$1,126,211	\$108,264
Tap-in Fees	50,000	18,000	19,668	1,668
Other	200,000	210,059	225,200	15,141
<b>Total Revenues</b>	<b>1,250,000</b>	<b>1,246,006</b>	<b>1,371,079</b>	<b>125,073</b>
<b>Expenses</b>				
Personal Services	262,837	251,762	249,747	2,015
Materials and Supplies	70,900	86,900	76,113	10,787
Contractual Services	768,180	883,917	836,520	47,397
Other	22,450	22,451	22,000	451
Capital Outlay	100,000	24,000	23,607	393
<b>Total Expenses</b>	<b>1,224,367</b>	<b>1,269,030</b>	<b>1,207,987</b>	<b>61,043</b>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	25,633	(23,024)	163,092	186,116
Transfers Out	(25,000)	(523,549)	(523,549)	0
Net Change in Fund Equity	633	(546,573)	(360,457)	186,116
Fund Equity Beginning of Year	1,428,364	1,428,364	1,428,364	0
Unexpended Prior Year Encumbrances	97,238	97,238	97,238	0
<b>Fund Equity End of Year</b>	<b>\$1,526,235</b>	<b>\$979,029</b>	<b>\$1,165,145</b>	<b>\$186,116</b>

## Geauga County, Ohio

*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Storm Water  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$10,868	\$11,894	\$10,822	(\$1,072)
Other	0	0	155	155
<b>Total Revenues</b>	<b>10,868</b>	<b>11,894</b>	<b>10,977</b>	<b>(917)</b>
<b>Expenses</b>				
Personal Services	13,009	13,009	12,854	155
Materials and Supplies	200	200	0	200
Contractual Services	10,360	10,360	374	9,986
Other	4,696	10,738	9,735	1,003
<b>Total Expenses</b>	<b>28,265</b>	<b>34,307</b>	<b>22,963</b>	<b>11,344</b>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(17,397)	(22,413)	(11,986)	10,427
Transfers In	14,982	14,982	20,367	5,385
<b>Net Change in Fund Equity</b>	<b>(2,415)</b>	<b>(7,431)</b>	<b>8,381</b>	<b>15,812</b>
Fund Equity Beginning of Year	149,918	149,918	149,918	0
<b>Fund Equity End of Year</b>	<b>\$147,503</b>	<b>\$142,487</b>	<b>\$158,299</b>	<b>\$15,812</b>

## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$1,850,000	\$1,850,000	\$2,539,675	\$689,675
Other	2,500	2,500	6,175	3,675
<i>Total Revenues</i>	<u>1,852,500</u>	<u>1,852,500</u>	<u>2,545,850</u>	<u>693,350</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	1,019,766	1,272,266	1,210,614	61,652
Materials and Supplies	77,800	41,300	6,703	34,597
Contract Services	532,500	1,457,500	1,512,916	(55,416)
Other	147,000	89,000	43,266	45,734
Capital Outlay	29,200	29,200	19,296	9,904
<i>Total Expenditures</i>	<u>1,806,266</u>	<u>2,889,266</u>	<u>2,792,795</u>	<u>96,471</u>
<i>Net Change in Fund Balance</i>	46,234	(1,036,766)	(246,945)	789,821
Fund Balance Beginning of Year	1,590,831	1,590,831	1,590,831	0
Unexpended Prior Year Encumbrances	174,650	174,650	174,650	0
<i>Fund Balance End of Year</i>	<u>\$1,811,715</u>	<u>\$728,715</u>	<u>\$1,518,536</u>	<u>\$789,821</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, 2021*

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$120,000	\$120,000	\$118,406	(\$1,594)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	192,425	192,425	109,250	83,175
Materials and Supplies	1,800	1,800	0	1,800
Other	5,500	5,500	0	5,500
Capital Outlay	1,500	1,500	0	1,500
<i>Total Expenditures</i>	201,225	201,225	109,250	91,975
<i>Net Change in Fund Balance</i>	(81,225)	(81,225)	9,156	90,381
Fund Balance Beginning of Year	359,630	359,630	359,630	0
<i>Fund Balance End of Year</i>	\$278,405	\$278,405	\$368,786	\$90,381

## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$100,000	\$100,000	\$121,986	\$21,986
Other	0	0	2,611	2,611
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>124,597</u>	<u>24,597</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	115,968	115,968	107,360	8,608
Materials and Supplies	2,000	2,000	2,000	0
Other	32,000	32,000	26,118	5,882
<i>Total Expenditures</i>	<u>149,968</u>	<u>149,968</u>	<u>135,478</u>	<u>14,490</u>
<i>Net Change in Fund Balance</i>	(49,968)	(49,968)	(10,881)	39,087
Fund Balance Beginning of Year	284,827	284,827	284,827	0
Unexpended Prior Year Encumbrances	5,975	5,975	5,975	0
<i>Fund Balance End of Year</i>	<u>\$240,834</u>	<u>\$240,834</u>	<u>\$279,921</u>	<u>\$39,087</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$355	\$355	\$1,320	965
Intergovernmental	27,800	27,800	13,725	(14,075)
Interest	5,000	5,000	6,603	1,603
Other	480,400	480,400	283,651	(196,749)
<i>Total Revenues</i>	<u>513,555</u>	<u>513,555</u>	<u>305,299</u>	<u>(208,256)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	250,000	176,600	174,805	1,795
Materials and Supplies	1,000	1,100	1,100	0
Contract Services	16,800	14,800	14,736	64
Other	29,350	14,919	5,632	9,287
Total Legislative and Executive	297,150	207,419	196,273	11,146
Economic Development and Assistance				
Other	360,000	360,000	0	360,000
<i>Total Expenditures</i>	<u>657,150</u>	<u>567,419</u>	<u>196,273</u>	<u>371,146</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(143,595)	(53,864)	109,026	162,890
<b>Other Financing Sources (Uses)</b>				
Transfers In	178,640	178,640	149,733	(28,907)
<i>Net Change in Fund Balance</i>	35,045	124,776	258,759	133,983
Fund Balance Beginning of Year	2,064,207	2,064,207	2,064,207	0
Unexpended Prior Year Encumbrances	278,453	278,453	278,453	0
<i>Fund Balance End of Year</i>	<u>\$2,377,705</u>	<u>\$2,467,436</u>	<u>\$2,601,419</u>	<u>\$133,983</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, 2021*

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest	\$300	\$300	\$76	(\$224)
<b>Expenditures</b>				
	0	0	0	0
<i>Net Change in Fund Balance</i>	300	300	76	(224)
Fund Balance Beginning of Year	86,153	86,153	86,153	0
<i>Fund Balance End of Year</i>	<u>\$86,453</u>	<u>\$86,453</u>	<u>\$86,229</u>	<u>(\$224)</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Election Security Block Grant  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$643	\$643	\$643	\$0
Interest	32	32	32	0
<i>Total Revenues</i>	675	675	675	0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	0	1,087	1,087	0
<i>Net Change in Fund Balance</i>	675	(412)	(412)	0
Fund Balance Beginning of Year	412	412	412	0
<i>Fund Balance End of Year</i>	<u>\$1,087</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

## Geauga County, Ohio

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

#### CASA

#### Budget Basis

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$280,000	\$280,000	\$156,439	(\$123,561)
Other	4,200	4,200	4,930	730
<i>Total Revenues</i>	284,200	284,200	161,369	(122,831)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	271,616	230,981	185,359	45,622
Materials and Supplies	2,750	3,196	2,046	1,150
Contract Services	3,105	2,290	698	1,592
Other	11,380	14,824	13,411	1,413
Capital Outlay	0	815	815	0
<i>Total Expenditures</i>	288,851	252,106	202,329	49,777
<i>Net Change in Fund Balance</i>	(4,651)	32,094	(40,960)	(73,054)
Fund Balance Beginning of Year	45,369	45,369	45,369	0
Unexpended Prior Year Encumbrances	4,054	4,054	4,054	0
<i>Fund Balance End of Year</i>	\$44,772	\$81,517	\$8,463	(\$73,054)

## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$62,402	\$62,402	\$62,404	\$2
Other	0	0	226	226
<i>Total Revenues</i>	<u>62,402</u>	<u>62,402</u>	<u>62,630</u>	<u>228</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	58,763	61,544	59,331	2,213
Materials and Supplies	364	516	516	0
Contract Services	0	854	854	0
Other	3,341	3,699	3,422	277
Capital Outlay	0	2,950	2,950	0
<i>Total Expenditures</i>	<u>62,468</u>	<u>69,563</u>	<u>67,073</u>	<u>2,490</u>
<i>Net Change in Fund Balance</i>	(66)	(7,161)	(4,443)	2,718
Fund Balance Beginning of Year	<u>7,162</u>	<u>7,162</u>	<u>7,162</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,096</u></u>	<u><u>\$1</u></u>	<u><u>\$2,719</u></u>	<u><u>\$2,718</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$264,437	\$264,437	\$213,654	(\$50,783)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	102,429	276,419	201,451	74,968
Materials and Supplies	5,000	6,628	750	5,878
Contract Services	70,380	87,422	66,314	21,108
Other	18,861	22,710	7,042	15,668
<i>Total Expenditures</i>	<u>196,670</u>	<u>393,179</u>	<u>275,557</u>	<u>117,622</u>
<i>Net Change in Fund Balance</i>	67,767	(128,742)	(61,903)	66,839
Fund Balance Beginning of Year	136,877	136,877	136,877	0
Unexpended Prior Year Encumbrances	48,415	48,415	48,415	0
<i>Fund Balance End of Year</i>	<u>\$253,059</u>	<u>\$56,550</u>	<u>\$123,389</u>	<u>\$66,839</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Court Technology  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$631	\$631	\$631	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	232,159	231,994	229,197	2,797
Materials and Supplies	7,201	7,201	7,201	0
Contract Services	83,700	99,500	98,767	733
Other	21,600	31,365	24,034	7,331
Capital Outlay	0	40,000	29,727	10,273
<i>Total Expenditures</i>	344,660	410,060	388,926	21,134
<i>Excess of Revenues Over (Under) Expenditures</i>	(344,029)	(409,429)	(388,295)	21,134
<b>Other Financing Sources (Uses)</b>				
Transfers In	397,613	397,613	369,485	(28,128)
<i>Net Change in Fund Balance</i>	53,584	(11,816)	(18,810)	(6,994)
Fund Balance Beginning of Year	34,851	34,851	34,851	0
Unexpended Prior Year Encumbrances	5,167	5,167	5,167	0
<i>Fund Balance End of Year</i>	\$93,602	\$28,202	\$21,208	(\$6,994)

## 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, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$6,500	\$6,500	\$2,533	(\$3,967)
Other	<u>500</u>	<u>500</u>	<u>0</u>	<u>(500)</u>
<i>Total Revenues</i>	7,000	7,000	2,533	(4,467)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	<u>6,000</u>	<u>3,812</u>	<u>3,237</u>	<u>575</u>
<i>Net Change in Fund Balance</i>	1,000	3,188	(704)	(3,892)
Fund Balance Beginning of Year	639	639	639	0
Unexpended Prior Year Encumbrances	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,739</u></u>	<u><u>\$3,927</u></u>	<u><u>\$35</u></u>	<u><u>(\$3,892)</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Juvenile Court Special Projects  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$18,000	\$18,000	\$8,806	(\$9,194)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	2,047	1,997	0	1,997
Other	15,979	14,003	14,003	0
<i>Total Expenditures</i>	18,026	16,000	14,003	1,997
<i>Net Change in Fund Balance</i>	(26)	2,000	(5,197)	(7,197)
Fund Balance Beginning of Year	13,496	13,496	13,496	0
Unexpended Prior Year Encumbrances	4,790	4,790	4,790	0
<i>Fund Balance End of Year</i>	\$18,260	\$20,286	\$13,089	(\$7,197)



## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$50,000	\$50,000	\$46,002	(\$3,998)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	238	238	209	29
Contract Services	27,408	25,000	5,500	19,500
Other	21,308	22,000	14,231	7,769
<i>Total Expenditures</i>	48,954	47,238	19,940	27,298
<i>Net Change in Fund Balance</i>	1,046	2,762	26,062	23,300
Fund Balance Beginning of Year	90,213	90,213	90,213	0
Unexpended Prior Year Encumbrances	8,926	8,926	8,926	0
<i>Fund Balance End of Year</i>	\$100,185	\$101,901	\$125,201	\$23,300

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Probate Court Conduct of Business  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$10,000	\$10,000	\$1,728	(\$8,272)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	3,865	2,000	2,000	0
Other	6,000	4,000	2,000	2,000
<i>Total Expenditures</i>	9,865	6,000	4,000	2,000
<i>Net Change in Fund Balance</i>	135	4,000	(2,272)	(6,272)
Fund Balance Beginning of Year	14,416	14,416	14,416	0
Unexpended Prior Year Encumbrances	3,865	3,865	3,865	0
<i>Fund Balance End of Year</i>	<u>\$18,416</u>	<u>\$22,281</u>	<u>\$16,009</u>	<u>(\$6,272)</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, 2021*

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

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Common Pleas Indigent Driver  
Budget Basis  
For the Year Ended December 31, 2021*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$50	\$50
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	50	50
Fund Balance Beginning of Year	<u>550</u>	<u>550</u>	<u>550</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$550</u>	<u>\$550</u>	<u>\$600</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, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$80,000	\$80,000	\$87,384	\$7,384
Other	0	0	215	215
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>87,599</u>	<u>7,599</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	20,205	32,055	29,549	2,506
Materials and Supplies	900	900	703	197
Contract Services	16,200	44,200	44,200	0
<i>Total Expenditures</i>	<u>37,305</u>	<u>77,155</u>	<u>74,452</u>	<u>2,703</u>
<i>Net Change in Fund Balance</i>	42,695	2,845	13,147	10,302
Fund Balance Beginning of Year	<u>127,045</u>	<u>127,045</u>	<u>127,045</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$169,740</u></u>	<u><u>\$129,890</u></u>	<u><u>\$140,192</u></u>	<u><u>\$10,302</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Common Pleas Special Projects  
Budget Basis  
For the Year Ended December 31, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$150	\$150
Licenses and Permits	<u>20,000</u>	<u>20,000</u>	<u>19,611</u>	<u>(389)</u>
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>19,761</u>	<u>(239)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Materials and Supplies	5,000	0	0	0
Other	5,000	21,350	12,967	8,383
Capital Outlay	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>20,000</u>	<u>21,350</u>	<u>12,967</u>	<u>8,383</u>
<i>Net Change in Fund Balance</i>	0	(1,350)	6,794	8,144
Fund Balance Beginning of Year	<u>25,575</u>	<u>25,575</u>	<u>25,575</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,575</u></u>	<u><u>\$24,225</u></u>	<u><u>\$32,369</u></u>	<u><u>\$8,144</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Probation Services  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$17,500	\$17,500	\$21,741	\$4,241
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	27,017	27,017	2,677	24,340
Materials and Supplies	4,163	4,163	0	4,163
Contract Services	1,800	1,800	0	1,800
Other	846	846	0	846
<i>Total Expenditures</i>	33,826	33,826	2,677	31,149
<i>Net Change in Fund Balance</i>	(16,326)	(16,326)	19,064	35,390
Fund Balance Beginning of Year	85,485	85,485	85,485	0
<i>Fund Balance End of Year</i>	\$69,159	\$69,159	\$104,549	\$35,390

## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$200,000	\$200,000	\$188,615	(\$11,385)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	735,434	748,934	731,373	17,561
Materials and Supplies	1,800	1,800	1,800	0
Contract Services	263,000	310,500	312,749	(2,249)
Other	22,500	22,500	16,200	6,300
<i>Total Expenditures</i>	<u>1,022,734</u>	<u>1,083,734</u>	<u>1,062,122</u>	<u>21,612</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(822,734)	(883,734)	(873,507)	10,227
<b>Other Financing Sources (Uses)</b>				
Transfers In	797,000	807,460	960,000	152,540
<i>Net Change in Fund Balance</i>	(25,734)	(76,274)	86,493	162,767
Fund Balance Beginning of Year	194,088	194,088	194,088	0
Unexpended Prior Year Encumbrances	27,917	27,917	27,917	0
<i>Fund Balance End of Year</i>	<u>\$196,271</u>	<u>\$145,731</u>	<u>\$308,498</u>	<u>\$162,767</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$26,000	\$26,000	\$26,000	\$0
Other	0	0	103	103
<i>Total Revenues</i>	<u>26,000</u>	<u>26,000</u>	<u>26,103</u>	<u>103</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	25,875	21,777	21,575	202
Other	0	4,864	4,864	0
<i>Total Expenditures</i>	<u>25,875</u>	<u>26,641</u>	<u>26,439</u>	<u>202</u>
<i>Net Change in Fund Balance</i>	125	(641)	(336)	305
Fund Balance Beginning of Year	<u>641</u>	<u>641</u>	<u>641</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$766</u></u>	<u><u>\$0</u></u>	<u><u>\$305</u></u>	<u><u>\$305</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
800 System Communication  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$90,000	\$90,000	\$109,365	\$19,365
Other	0	0	36,029	36,029
<i>Total Revenues</i>	<u>90,000</u>	<u>90,000</u>	<u>145,394</u>	<u>55,394</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	89,406	84,406	70,392	14,014
Materials and Supplies	3,600	9,718	9,718	0
Contract Services	259,000	358,799	350,274	8,525
Other	39,600	71,601	71,601	0
<i>Total Expenditures</i>	<u>391,606</u>	<u>524,524</u>	<u>501,985</u>	<u>22,539</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(301,606)	(434,524)	(356,591)	77,933
<b>Other Financing Sources (Uses)</b>				
Transfers In	323,239	323,239	323,239	0
<i>Net Change in Fund Balance</i>	21,633	(111,285)	(33,352)	77,933
Fund Balance Beginning of Year	328,967	328,967	328,967	0
Unexpended Prior Year Encumbrances	34,744	34,744	34,744	0
<i>Fund Balance End of Year</i>	<u>\$385,344</u>	<u>\$252,426</u>	<u>\$330,359</u>	<u>\$77,933</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Motor Vehicle License  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Motor Vehicle License Tax	\$1,810,000	\$1,810,000	\$1,955,092	\$145,092
Charges for Services	21,100	21,100	17,180	(3,920)
Fines and Forfeitures	57,500	57,500	60,499	2,999
Intergovernmental	5,925,000	5,925,000	6,681,625	756,625
Interest	12,000	12,000	21,014	9,014
Other	420,800	420,800	671,132	250,332
<i>Total Revenues</i>	<u>8,246,400</u>	<u>8,246,400</u>	<u>9,406,542</u>	<u>1,160,142</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	4,521,215	4,679,015	4,308,790	370,225
Materials and Supplies	933,000	773,700	754,761	18,939
Contract Services	257,500	237,539	193,589	43,950
Other	1,731,813	2,102,213	1,938,123	164,090
Capital Outlay	500,000	1,414,987	1,347,891	67,096
<i>Total Expenditures</i>	<u>7,943,528</u>	<u>9,207,454</u>	<u>8,543,154</u>	<u>664,300</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>302,872</u>	<u>(961,054)</u>	<u>863,388</u>	<u>1,824,442</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	85,000	85,000	75,685	(9,315)
Transfers Out	(116,203)	(116,203)	(116,203)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(31,203)</u>	<u>(31,203)</u>	<u>(40,518)</u>	<u>(9,315)</u>
<i>Net Change in Fund Balance</i>	271,669	(992,257)	822,870	1,815,127
Fund Balance Beginning of Year	992,259	992,259	992,259	0
Unexpended Prior Year Encumbrances	71,811	71,811	71,811	0
<i>Fund Balance End of Year</i>	<u><u>\$1,335,739</u></u>	<u><u>\$71,813</u></u>	<u><u>\$1,886,940</u></u>	<u><u>\$1,815,127</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, 2021*

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

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Dog and Kennel  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$18,800	\$18,800	\$14,229	(\$4,571)
Licenses and Permits	165,025	165,025	172,544	7,519
Fines and Forfeitures	24,500	24,500	9,367	(15,133)
Contributions and Donations	55,000	55,000	89,847	34,847
Other	1,200	1,200	648	(552)
<i>Total Revenues</i>	<u>264,525</u>	<u>264,525</u>	<u>286,635</u>	<u>22,110</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	254,826	256,826	244,873	11,953
Materials and Supplies	30,500	28,500	20,693	7,807
Contract Services	19,950	26,950	34,554	(7,604)
Other	28,300	27,300	14,358	12,942
<i>Total Expenditures</i>	<u>333,576</u>	<u>339,576</u>	<u>314,478</u>	<u>25,098</u>
<i>Net Change in Fund Balance</i>	(69,051)	(75,051)	(27,843)	47,208
Fund Balance Beginning of Year	276,839	276,839	276,839	0
Unexpended Prior Year Encumbrances	17,734	17,734	17,734	0
<i>Fund Balance End of Year</i>	<u>\$225,522</u>	<u>\$219,522</u>	<u>\$266,730</u>	<u>\$47,208</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, 2021*

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

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Mental Health  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$3,186,684	\$3,213,595	\$3,409,060	\$195,465
Intergovernmental	2,915,692	3,318,712	3,353,703	34,991
Rentals	29,000	29,000	23,717	(5,283)
Other	305,096	330,697	333,638	2,941
<i>Total Revenues</i>	<u>6,436,472</u>	<u>6,892,004</u>	<u>7,120,118</u>	<u>228,114</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	442,558	442,558	401,904	40,654
Materials and Supplies	7,100	7,100	5,100	2,000
Contract Services	5,719,514	6,475,614	6,284,897	190,717
Other	250,900	252,900	207,781	45,119
Capital Outlay	16,400	16,400	15,400	1,000
<i>Total Expenditures</i>	<u>6,436,472</u>	<u>7,194,572</u>	<u>6,915,082</u>	<u>279,490</u>
<i>Net Change in Fund Balance</i>	0	(302,568)	205,036	507,604
Fund Balance Beginning of Year	3,890,769	3,890,769	3,890,769	0
Unexpended Prior Year Encumbrances	186,622	186,622	186,622	0
<i>Fund Balance End of Year</i>	<u>\$4,077,391</u>	<u>\$3,774,823</u>	<u>\$4,282,427</u>	<u>\$507,604</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$3,475,000	\$3,503,203	\$3,576,932	\$73,729
Intergovernmental	1,691,511	1,693,866	1,913,286	219,420
Contributions and Donations	10,500	10,500	15,077	4,577
Other	893,000	893,000	1,048,354	155,354
<i>Total Revenues</i>	<u>6,070,011</u>	<u>6,100,569</u>	<u>6,553,649</u>	<u>453,080</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	39,511	41,122	41,090	32
Materials and Supplies	2,500	2,250	1,834	416
Contract Services	5,406,750	5,378,826	4,858,692	520,134
Other	121,500	195,648	176,720	18,928
<i>Total Expenditures</i>	<u>5,570,261</u>	<u>5,617,846</u>	<u>5,078,336</u>	<u>539,510</u>
<i>Net Change in Fund Balance</i>	499,750	482,723	1,475,313	992,590
Fund Balance Beginning of Year	6,774,432	6,774,432	6,774,432	0
Unexpended Prior Year Encumbrances	214,549	214,549	214,549	0
<i>Fund Balance End of Year</i>	<u><u>\$7,488,731</u></u>	<u><u>\$7,471,704</u></u>	<u><u>\$8,464,294</u></u>	<u><u>\$992,590</u></u>



## Geauga County, Ohio

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

### *Child Support Enforcement*

*Budget Basis*

*For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$310,000	\$310,000	\$294,468	(\$15,532)
Intergovernmental	671,394	671,394	576,385	(95,009)
Other	250	250	28,812	28,562
<i>Total Revenues</i>	<u>981,644</u>	<u>981,644</u>	<u>899,665</u>	<u>(81,979)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	599,630	598,130	544,976	53,154
Materials and Supplies	1,250	1,250	104	1,146
Contract Services	367,324	367,324	330,061	37,263
Other	13,440	14,940	6,422	8,518
<i>Total Expenditures</i>	<u>981,644</u>	<u>981,644</u>	<u>881,563</u>	<u>100,081</u>
<i>Net Change in Fund Balance</i>	0	0	18,102	18,102
Fund Balance Beginning of Year	780,463	780,463	780,463	0
Unexpended Prior Year Encumbrances	2,581	2,581	2,581	0
<i>Fund Balance End of Year</i>	<u>\$783,044</u>	<u>\$783,044</u>	<u>\$801,146</u>	<u>\$18,102</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$360,000	\$360,000	\$152,964	(\$207,036)
Intergovernmental	1,128,680	1,316,416	1,125,827	(190,589)
Other	25,000	27,918	155,148	127,230
<i>Total Revenues</i>	<u>1,513,680</u>	<u>1,704,334</u>	<u>1,433,939</u>	<u>(270,395)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,187,675	1,187,675	1,065,886	121,789
Materials and Supplies	180,900	180,900	163,219	17,681
Contract Services	33,800	34,150	29,274	4,876
Other	156,286	140,521	108,597	31,924
<i>Total Expenditures</i>	<u>1,558,661</u>	<u>1,543,246</u>	<u>1,366,976</u>	<u>176,270</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(44,981)</u>	<u>161,088</u>	<u>66,963</u>	<u>(94,125)</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	(18,333)	(18,333)	0
Transfers In	50,127	50,127	53,045	2,918
Transfers Out	(5,146)	(192,882)	(187,736)	5,146
<i>Total Other Financing Sources (Uses)</i>	<u>44,981</u>	<u>(161,088)</u>	<u>(153,024)</u>	<u>8,064</u>
<i>Net Change in Fund Balance</i>	0	0	(86,061)	(86,061)
Fund Balance Beginning of Year	331,305	331,305	331,305	0
Unexpended Prior Year Encumbrances	10,555	10,555	10,555	0
<i>Fund Balance End of Year</i>	<u>\$341,860</u>	<u>\$341,860</u>	<u>\$255,799</u>	<u>(\$86,061)</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$2,655,572	\$2,677,996	\$2,840,924	\$162,928
Intergovernmental	694,777	697,777	957,095	259,318
Contributions and Donations	98,540	98,540	65,206	(33,334)
Other	160,300	160,300	121,498	(38,802)
<i>Total Revenues</i>	<u>3,609,189</u>	<u>3,634,613</u>	<u>3,984,723</u>	<u>350,110</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	2,241,840	2,278,340	2,147,245	131,095
Materials and Supplies	55,800	55,800	45,533	10,267
Contract Services	1,093,340	986,569	852,741	133,828
Other	518,443	568,714	442,689	126,025
Capital Outlay	4,500	24,500	20,174	4,326
<i>Total Expenditures</i>	<u>3,913,923</u>	<u>3,913,923</u>	<u>3,508,382</u>	<u>405,541</u>
<i>Net Change in Fund Balance</i>	(304,734)	(279,310)	476,341	755,651
Fund Balance Beginning of Year	1,886,548	1,886,548	1,886,548	0
Unexpended Prior Year Encumbrances	40,420	40,420	40,420	0
<i>Fund Balance End of Year</i>	<u>\$1,622,234</u>	<u>\$1,647,658</u>	<u>\$2,403,309</u>	<u>\$755,651</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Human Services				
Materials and Supplies	1,350	1,350	0	1,350
Contract Services	4,500	4,500	0	4,500
Other	15,750	15,750	0	15,750
<i>Total Expenditures</i>	21,600	21,600	0	21,600
<i>Excess of Revenues Over (Under) Expenditures</i>	(21,600)	(21,600)	0	21,600
<b>Other Financing Sources (Uses)</b>				
Transfers In	10,000	10,000	0	(10,000)
<i>Net Change in Fund Balance</i>	(11,600)	(11,600)	0	11,600
Fund Balance Beginning of Year	16,122	16,122	16,122	0
<i>Fund Balance End of Year</i>	\$4,522	\$4,522	\$16,122	\$11,600

## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$2,925,500	\$2,925,500	\$2,637,323	(\$288,177)
Other	365,000	365,000	195,962	(169,038)
<i>Total Revenues</i>	<u>3,290,500</u>	<u>3,290,500</u>	<u>2,833,285</u>	<u>(457,215)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	2,168,291	1,919,535	1,341,090	578,445
Materials and Supplies	82,650	83,006	76,887	6,119
Contract Services	512,050	654,392	621,034	33,358
Other	568,080	605,138	580,579	24,559
Capital Outlay	28,000	5,000	5,000	0
<i>Total Expenditures</i>	<u>3,359,071</u>	<u>3,267,071</u>	<u>2,624,590</u>	<u>642,481</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(68,571)	23,429	208,695	185,266
<b>Other Financing Sources (Uses)</b>				
Transfers In	68,571	68,571	68,571	0
<i>Net Change in Fund Balance</i>	0	92,000	277,266	185,266
Fund Balance Beginning of Year	125,843	125,843	125,843	0
Unexpended Prior Year Encumbrances	89,680	89,680	89,680	0
<i>Fund Balance End of Year</i>	<u>\$215,523</u>	<u>\$307,523</u>	<u>\$492,789</u>	<u>\$185,266</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, 2021*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>14,966</u>	<u>14,966</u>	<u>14,966</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,966</u></u>	<u><u>\$14,966</u></u>	<u><u>\$14,966</u></u>	<u><u>\$0</u></u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Municipal Road Tax  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$100,000	\$100,000	\$99,359	(\$641)
<b>Expenditures</b>				
Current:				
Public Works				
Other	100,000	332,771	0	332,771
<i>Net Change in Fund Balance</i>	0	(232,771)	99,359	332,130
Fund Balance Beginning of Year	232,771	232,771	232,771	0
<i>Fund Balance End of Year</i>	<u>\$232,771</u>	<u>\$0</u>	<u>\$332,130</u>	<u>\$332,130</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$115,000	\$115,000	\$120,137	\$5,137
Other	10,500	0	100	100
<i>Total Revenues</i>	<u>125,500</u>	<u>115,000</u>	<u>120,237</u>	<u>5,237</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	60,382	61,150	61,021	129
Contract Services	53,000	53,000	48,790	4,210
Other	2,000	2,000	2,000	0
<i>Total Expenditures</i>	<u>115,382</u>	<u>116,150</u>	<u>111,811</u>	<u>4,339</u>
<i>Net Change in Fund Balance</i>	10,118	(1,150)	8,426	9,576
Fund Balance Beginning of Year	22,443	22,443	22,443	0
Unexpended Prior Year Encumbrances	185	185	185	0
<i>Fund Balance End of Year</i>	<u><u>\$32,746</u></u>	<u><u>\$21,478</u></u>	<u><u>\$31,054</u></u>	<u><u>\$9,576</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, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Charges of Services	\$0	\$0	\$2,015	\$2,015
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	<u>0</u>	<u>0</u>	<u>2,015</u>	<u>(2,015)</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>835</u>	<u>835</u>	<u>835</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$835</u></u>	<u><u>\$835</u></u>	<u><u>\$835</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, 2021*

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>62,908</u>	<u>62,908</u>	<u>62,908</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$62,908</u></u>	<u><u>\$62,908</u></u>	<u><u>\$62,908</u></u>	<u><u>\$0</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Targeted Community Alternatives to Prison Grant  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$127,810	\$127,810	\$142,012	\$14,202
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	5,780	15,280	14,419	861
Materials and Supplies	4,500	5,000	4,474	526
Contract Services	77,400	103,751	84,480	19,271
Other	11,700	13,000	5,668	7,332
Capital Outlay	3,738	10,000	2,449	7,551
<i>Total Expenditures</i>	103,118	147,031	111,490	35,541
<i>Net Change in Fund Balance</i>	24,692	(19,221)	30,522	49,743
Fund Balance Beginning of Year	105,618	105,618	105,618	0
Unexpended Prior Year Encumbrances	8,117	8,117	8,117	0
<i>Fund Balance End of Year</i>	\$138,427	\$94,514	\$144,257	\$49,743

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Hotel/Motel Excise Tax  
Budget Basis  
For the Year Ended December 31, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Other	\$65,000	\$65,000	\$64,738	(\$262)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	<u>64,800</u>	<u>64,800</u>	<u>63,375</u>	<u>1,425</u>
<i>Net Change in Fund Balance</i>	200	200	1,363	1,163
Fund Balance Beginning of Year	<u>9,221</u>	<u>9,221</u>	<u>9,221</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,421</u></u>	<u><u>\$9,421</u></u>	<u><u>\$10,584</u></u>	<u><u>\$1,163</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$37,460	\$37,460	\$16,930	(\$20,530)
Other	15,200	15,200	8,642	(6,558)
<i>Total Revenues</i>	52,660	52,660	25,572	(27,088)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	51,730	81,645	61,020	20,625
<i>Net Change in Fund Balance</i>	930	(28,985)	(35,448)	(6,463)
Fund Balance Beginning of Year	138,688	138,688	138,688	0
<i>Fund Balance End of Year</i>	<u>\$139,618</u>	<u>\$109,703</u>	<u>\$103,240</u>	<u>(\$6,463)</u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Common Pleas Interlock & Alcohol  
Budget Basis  
For the Year Ended December 31, 2021*

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

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Violence Prevention  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$187,005	\$187,005	\$159,913	(\$27,092)
Other	19,237	19,237	15,033	(4,204)
<i>Total Revenues</i>	<u>206,242</u>	<u>206,242</u>	<u>174,946</u>	<u>( 31,296)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	252,095	266,845	245,386	21,459
Materials and Supplies	1,500	0	0	0
Other	20,000	18,500	13,914	4,586
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>274,595</u>	<u>286,345</u>	<u>259,300</u>	<u>27,045</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(68,353)	(80,103)	(84,354)	( 4,251)
<b>Other Financing Sources (Uses)</b>				
Transfers In	48,703	48,703	48,648	(55)
<i>Net Change in Fund Balance</i>	(19,650)	(31,400)	(35,706)	(4,306)
Fund Balance Beginning of Year	<u>133,441</u>	<u>133,441</u>	<u>133,441</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$113,791</u>	<u>\$102,041</u>	<u>\$97,735</u>	<u>(\$4,306)</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$10,000	\$10,000	\$9,384	(\$616)
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	10,000	10,000	9,821	179
<i>Net Change in Fund Balance</i>	0	0	(437)	(437)
Fund Balance Beginning of Year	4,361	4,361	4,361	0
<i>Fund Balance End of Year</i>	\$4,361	\$4,361	\$3,924	(\$437)



## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$2,700	\$2,700	\$2,991	\$291
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	450	5,000	2,702	2,298
Contractual Services	1,800	1,800	0	1,800
Other	117	117	0	117
<i>Total Expenditures</i>	<u>2,367</u>	<u>6,917</u>	<u>2,702</u>	<u>4,215</u>
<i>Net Change in Fund Balance</i>	333	(4,217)	289	4,506
Fund Balance Beginning of Year	<u>25,202</u>	<u>25,202</u>	<u>25,202</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,535</u></u>	<u><u>\$20,985</u></u>	<u><u>\$25,491</u></u>	<u><u>\$4,506</u></u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Drug Law Enforcement  
Budget Basis  
For the Year Ended December 31, 2021*

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

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Juvenile Indigent Drivers  
Budget Basis  
For the Year Ended December 31, 2021*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Charges for Services	\$700	\$700	\$270	(\$430)
Other	<u>200</u>	<u>200</u>	<u>150</u>	<u>(50)</u>
<i>Total Revenues</i>	900	900	420	(480)
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Net Change in Fund Balance</i>	(100)	(100)	420	520
Fund Balance Beginning of Year	<u>9,312</u>	<u>9,312</u>	<u>9,312</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$9,212</u>	<u>\$9,212</u>	<u>\$9,732</u>	<u>\$520</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Commissary  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$200,000	\$200,000	\$170,782	(\$29,218)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	39,173	39,173	28,947	10,226
Materials and Supplies	100,000	150,000	107,500	42,500
Contract Services	106,966	80,000	48,751	31,249
Capital Outlay	25,000	20,000	20,000	0
<i>Total Expenditures</i>	271,139	289,173	205,198	83,975
<i>Net Change in Fund Balance</i>	(71,139)	(89,173)	(34,416)	54,757
Fund Balance Beginning of Year	228,811	228,811	228,811	0
Unexpended Prior Year Encumbrances	41,267	41,267	41,267	0
<i>Fund Balance End of Year</i>	\$198,939	\$180,905	\$235,662	\$54,757

**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, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$2,000	\$2,000	\$3,461	\$1,461
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,000	2,000	3,461	1,461
Fund Balance Beginning of Year	<u>43,685</u>	<u>43,685</u>	<u>43,685</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$45,685</u></u>	<u><u>\$45,685</u></u>	<u><u>\$47,146</u></u>	<u><u>\$1,461</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$8,500	\$8,500	\$18,723	\$10,223
<b>Expenditures</b>				
Current:				
Public Safety				
Other	8,500	13,500	13,500	0
<i>Net Change in Fund Balance</i>	0	(5,000)	5,223	10,223
Fund Balance Beginning of Year	21,125	21,125	21,125	0
Unexpended Prior Year Encumbrances	1,763	1,763	1,763	0
<i>Fund Balance End of Year</i>	<u>\$22,888</u>	<u>\$17,888</u>	<u>\$28,111</u>	<u>\$10,223</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$27,535	\$27,535	\$27,536	\$1
Other	0	413	546	133
<i>Total Revenues</i>	<u>27,535</u>	<u>27,948</u>	<u>28,082</u>	<u>134</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	23,207	23,498	23,403	95
Materials and Supplies	1,297	1,395	1,395	0
Contract Services	0	83	83	0
Other	3,000	5,063	5,063	0
<i>Total Expenditures</i>	<u>27,504</u>	<u>30,039</u>	<u>29,944</u>	<u>95</u>
<i>Net Change in Fund Balance</i>	31	(2,091)	(1,862)	229
Fund Balance Beginning of Year	2,093	2,093	2,093	0
Unexpended Prior Year Expenditures	495	495	495	0
<i>Fund Balance End of Year</i>	<u><u>\$2,619</u></u>	<u><u>\$497</u></u>	<u><u>\$726</u></u>	<u><u>\$229</u></u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Law Enforcement Block Grant  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$20,000	\$26,235	\$26,235	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Capital Outlay	20,000	57,870	57,870	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(31,635)	(31,635)	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	15,894	15,894	0
<i>Net Change in Fund Balance</i>	0	(15,741)	(15,741)	0
Fund Balance Beginning of Year	36,576	36,576	36,576	0
<i>Fund Balance End of Year</i>	<u>\$36,576</u>	<u>\$20,835</u>	<u>\$20,835</u>	<u>\$0</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$8,800	\$8,800	\$8,800	\$0
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	10,052	10,052	5,030	5,022
<i>Net Change in Fund Balance</i>	(1,252)	(1,252)	3,770	5,022
Fund Balance Beginning of Year	1,252	1,252	1,252	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$5,022	\$5,022

## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$205,000	\$515,000	\$345,797	(\$169,203)
Other	0	0	1,272	1,272
<i>Total Revenues</i>	<u>205,000</u>	<u>515,000</u>	<u>347,069</u>	<u>(167,931)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	72,107	158,697	132,597	26,100
Materials and Supplies	10,000	35,000	35,655	(655)
Contractual Services	40,000	190,000	140,000	50,000
Other	18,000	53,000	44,124	8,876
<i>Total Expenditures</i>	<u>140,107</u>	<u>436,697</u>	<u>352,376</u>	<u>84,321</u>
<i>Net Change in Fund Balance</i>	64,893	78,303	(5,307)	(83,610)
Fund Balance Beginning of Year	54,560	54,560	54,560	0
Unexpended Prior Year Expenditures	20,190	20,190	20,190	0
<i>Fund Balance End of Year</i>	<u>\$139,643</u>	<u>\$153,053</u>	<u>\$69,443</u>	<u>(\$83,610)</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Criminal Investigation  
Budget Basis  
For the Year Ended December 31, 2021*

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

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Federal Grant Drug Court  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$200,000	\$200,000	\$159,967	(\$40,033)
Other	0	0	839	839
<i>Total Revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>160,806</u>	<u>(39,194)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	69,300	107,050	97,465	9,585
Materials and Supplies	25,000	25,000	6,919	18,081
Contract Services	55,588	52,769	33,725	19,044
Other	39,231	37,231	28,143	9,088
<i>Total Expenditures</i>	<u>189,119</u>	<u>222,050</u>	<u>166,252</u>	<u>55,798</u>
<i>Net Change in Fund Balance</i>	10,881	(22,050)	(5,446)	16,604
Fund Balance Beginning of Year	105,893	105,893	105,893	0
Unexpended Prior Year Encumbrances	1,482	1,482	1,482	0
<i>Fund Balance End of Year</i>	<u>\$118,256</u>	<u>\$85,325</u>	<u>\$101,929</u>	<u>\$16,604</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$360,000	\$641,277	\$637,920	(\$3,357)
Other	25,000	27,325	27,325	0
<i>Total Revenues</i>	385,000	668,602	665,245	(3,357)
<b>Expenditures</b>				
Current:				
Human Services				
Contract Services	385,000	678,452	666,450	12,002
<i>Net Change in Fund Balance</i>	0	(9,850)	(1,205)	8,645
Fund Balance Beginning of Year	9,912	9,912	9,912	0
Unexpended Prior Year Encumbrances	5,605	5,605	5,605	0
<i>Fund Balance End of Year</i>	\$15,517	\$5,667	\$14,312	\$8,645

## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$46,000	\$46,000	\$74,670	\$28,670
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contract Services	69,500	69,500	67,000	2,500
Other	12,850	10,500	5,190	5,310
<i>Total Expenditures</i>	82,350	80,000	72,190	7,810
<i>Net Change in Fund Balance</i>	(36,350)	(34,000)	2,480	36,480
Fund Balance Beginning of Year	206,733	206,733	206,733	0
Unexpended Prior Year Encumbrances	2,032	2,032	2,032	0
<i>Fund Balance End of Year</i>	\$172,415	\$174,765	\$211,245	\$36,480

## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$500,000	\$500,000	\$569,341	\$69,341
Other	0	0	1,358	1,358
<i>Total Revenues</i>	<u>500,000</u>	<u>500,000</u>	<u>570,699</u>	<u>70,699</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	481,470	481,470	404,966	76,504
Materials and Supplies	15,000	15,000	12,025	2,975
Other	11,500	11,500	3,199	8,301
<i>Total Expenditures</i>	<u>507,970</u>	<u>507,970</u>	<u>420,190</u>	<u>87,780</u>
<i>Net Change in Fund Balance</i>	(7,970)	(7,970)	150,509	158,479
Fund Balance Beginning of Year	1,301,252	1,301,252	1,301,252	0
Unexpended Prior Year Encumbrances	202	202	202	0
<i>Fund Balance End of Year</i>	<u><u>\$1,293,484</u></u>	<u><u>\$1,293,484</u></u>	<u><u>\$1,451,963</u></u>	<u><u>\$158,479</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Election Revenue  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$80,000	\$80,000	\$0	(\$80,000)
Other	0	0	210,706	210,706
<i>Total Revenues</i>	80,000	80,000	210,706	130,706
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Capital Outlay	55,000	55,000	54,690	310
<i>Net Change in Fund Balance</i>	25,000	25,000	156,016	131,016
Fund Balance Beginning of Year	574,769	574,769	574,769	0
<i>Fund Balance End of Year</i>	\$599,769	\$599,769	\$730,785	\$131,016



## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Special Assessments	\$146,139	\$146,139	\$23,432	(\$122,707)
Other	0	0	625	625
<i>Total Revenues</i>	<u>146,139</u>	<u>146,139</u>	<u>24,057</u>	<u>(122,082)</u>
<b>Expenditures</b>				
General Government	500	450	234	216
Debt Service:				
Bond Retirement				
Principal Retirement	23,355	223,405	119,369	104,036
Interest and Fiscal Charges	17,450	42,450	24,072	18,378
General Obligation Bonds and Local Government Loan				
Principal Retirement	45,000	116,203	116,203	0
County Facility Bond				
Principal Retirement	1,040,000	1,040,000	1,040,000	0
Interest and Fiscal Charges	379,298	379,298	379,298	0
Issuance Costs	0	0	215,257	(215,257)
<i>Total Expenditures</i>	<u>1,505,603</u>	<u>1,801,806</u>	<u>1,894,433</u>	<u>(92,627)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,359,464)</u>	<u>(1,655,667)</u>	<u>(1,870,376)</u>	<u>(214,709)</u>
<b>Other Financing Sources (Uses)</b>				
Premium on Bonds Issued	268,271	268,271	483,528	215,257
Transfers In	1,465,159	1,536,362	3,537,501	2,001,139
<i>Total Other Financing Sources (Uses)</i>	<u>1,733,430</u>	<u>1,804,633</u>	<u>4,021,029</u>	<u>2,216,396</u>
<i>Net Change in Fund Balance</i>	373,966	148,966	2,150,653	2,001,687
Fund Balance Beginning of Year	<u>1,522,007</u>	<u>1,522,007</u>	<u>1,522,007</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,895,973</u></u>	<u><u>\$1,670,973</u></u>	<u><u>\$3,672,660</u></u>	<u><u>\$2,001,687</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Computerization  
Budget Basis  
For the Year Ended December 31, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$99,000	\$99,000	\$101,512	\$2,512
Other	0	0	7,718	7,718
<i>Total Revenues</i>	<u>99,000</u>	<u>99,000</u>	<u>109,230</u>	<u>10,230</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Other	28,000	73,000	73,690	(690)
Capital Outlay	50,391	234,541	231,173	3,368
<i>Total Expenditures</i>	<u>78,391</u>	<u>307,541</u>	<u>304,863</u>	<u>2,678</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	20,609	(208,541)	(195,633)	12,908
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	45,000	59,150	14,150
<i>Net Change in Fund Balance</i>	20,609	(163,541)	(136,483)	27,058
Fund Balance Beginning of Year	892,046	892,046	892,046	0
Unexpended Prior Year Encumbrances	45,643	45,643	45,643	0
<i>Fund Balance End of Year</i>	<u>\$958,298</u>	<u>\$774,148</u>	<u>\$801,206</u>	<u>\$27,058</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$2,903,815	\$2,925,164	\$3,138,570	\$213,406
Intergovernmental	388,492	391,349	369,081	(22,268)
<i>Total Revenues</i>	<u>3,292,307</u>	<u>3,316,513</u>	<u>3,507,651</u>	<u>191,138</u>
<b>Expenditures</b>				
Current:				
Public Works				
Materials and Supplies	100,000	25,000	0	25,000
Other	159,500	150,000	107,349	42,651
Capital Outlay	<u>3,245,740</u>	<u>4,639,521</u>	<u>3,720,403</u>	<u>919,118</u>
<i>Total Expenditures</i>	<u>3,505,240</u>	<u>4,814,521</u>	<u>3,827,752</u>	<u>986,769</u>
<i>Net Change in Fund Balance</i>	(212,933)	(1,498,008)	(320,101)	1,177,907
Fund Balance Beginning of Year	1,498,008	1,498,008	1,498,008	0
Unexpended Prior Year Encumbrances	<u>125,795</u>	<u>125,795</u>	<u>125,795</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,410,870</u>	<u>\$125,795</u>	<u>\$1,303,702</u>	<u>\$1,177,907</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$25,000	\$25,000	\$11,120	(\$13,880)
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	114,000	114,001	84,000	30,001
Other	9,000	10,752	9,000	1,752
Capital Outlay	200,000	266,371	225,520	40,851
<i>Total Expenditures</i>	<u>323,000</u>	<u>391,124</u>	<u>318,520</u>	<u>72,604</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(298,000)	(366,124)	(307,400)	58,724
<b>Other Financing Sources (Uses)</b>				
Transfers In	270,000	270,000	2,500,000	2,230,000
<i>Net Change in Fund Balance</i>	(28,000)	(96,124)	2,192,600	2,288,724
Fund Balance Beginning of Year	3,115,732	3,115,732	3,115,732	0
Unexpended Prior Year Encumbrances	18,124	18,124	18,124	0
<i>Fund Balance End of Year</i>	<u>\$3,105,856</u>	<u>\$3,037,732</u>	<u>\$5,326,456</u>	<u>\$2,288,724</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest	\$0	\$0	\$260	\$260
<b>Expenditures</b>				
Current:				
Public Works				
Other	1	1	1	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(1)	(1)	259	260
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	1,383,668	1,383,668	0	(1,383,668)
Transfers In	100,000	100,000	100,000	0
<i>Total Other Financing Sources (Uses)</i>	1,483,668	1,483,668	100,000	(1,383,668)
<i>Net Change in Fund Balance</i>	1,483,667	1,483,667	100,259	(1,383,408)
Fund Balance Beginning of Year	309,958	309,958	309,958	0
<i>Fund Balance End of Year</i>	<u>\$1,793,625</u>	<u>\$1,793,625</u>	<u>\$410,217</u>	<u>(\$1,383,408)</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$115,000	\$227,000	\$171,466	(\$55,534)
Interest	140	140	137	(3)
Other	10,000	10,000	0	(10,000)
<i>Total Revenues</i>	125,140	237,140	171,603	(65,537)
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	116,799	160,000	157,466	2,534
<i>Excess of Revenues Over (Under) Expenditures</i>	8,341	77,140	14,137	(63,003)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(2,257)	(52,257)	(14,000)	38,257
<i>Net Change in Fund Balance</i>	6,084	24,883	137	(24,746)
Fund Balance Beginning of Year	187,258	187,258	187,258	0
Unexpended Prior Year Encumbrances	1,799	1,799	1,799	0
<i>Fund Balance End of Year</i>	\$195,141	\$213,940	\$189,194	(\$24,746)

## 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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$50,800	\$50,800	\$0	(\$50,800)
Other	28,200	28,200	3,061	(25,139)
<i>Total Revenues</i>	79,000	79,000	3,061	(75,939)
<b>Expenditures</b>				
Current:				
Human Services				
Capital Outlay	92,000	287,704	254,261	33,443
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,000)	(208,704)	(251,200)	(42,496)
<b>Other Financing Sources (Uses)</b>				
Transfers In	13,000	200,736	187,736	(13,000)
<i>Net Change in Fund Balance</i>	0	(7,968)	(63,464)	(55,496)
Fund Balance Beginning of Year	63,477	63,477	63,477	0
<i>Fund Balance End of Year</i>	\$63,477	\$55,509	\$13	(\$55,496)

## 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, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contractual Services	<u>85,065</u>	<u>85,065</u>	<u>0</u>	<u>85,065</u>
<i>Net Change in Fund Balance</i>	(85,065)	(85,065)	0	85,065
Fund Balance Beginning of Year	<u>169,437</u>	<u>169,437</u>	<u>169,437</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$84,372</u></u>	<u><u>\$84,372</u></u>	<u><u>\$169,437</u></u>	<u><u>\$85,065</u></u>



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# Statistical Section

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## Statistical Section

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

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

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

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$173,666,490	\$174,813,449	\$176,370,458	\$178,448,773
Restricted for:				
Capital Projects	3,257,457	953,475	2,380,136	2,172,071
Debt Service	2,861,555	1,192,285	1,388,176	1,362,977
911 Program	343,273	188,274	10,458	354,791
Mental Health	6,185,736	5,385,124	5,535,231	4,001,834
Children's Services	9,424,303	8,162,278	5,486,184	4,230,249
Public Assistance	1,592,510	133,723	1,198,531	1,003,957
Developmental Disabilities	12,005,930	15,704,185	10,712,958	10,316,232
Aging	2,978,229	2,694,956	2,123,379	2,487,462
Community Development Programs	4,074,672	4,286,821	3,698,608	3,565,514
Real Estate Assessment	2,668,734	1,772,265	1,613,920	997,868
Legislative and Executive	676,663	671,011	728,073	824,392
Motor Vehicle License	6,013,921	5,759,102	6,065,708	4,023,138
Other Purposes	3,842,964	3,460,647	3,000,464	3,067,466
Unrestricted (Deficit)	577,509	(31,703,973)	(38,825,119)	(36,793,608)
<i>Total Governmental Activities Net Position</i>	<u>230,169,946</u>	<u>193,473,622</u>	<u>181,487,165</u>	<u>180,063,116</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	25,667,481	26,094,098	24,055,757	27,193,710
Unrestricted	2,385,857	443,960	2,462,772	3,508,462
<i>Total Business-Type Activities Net Position</i>	<u>28,053,338</u>	<u>26,538,058</u>	<u>26,518,529</u>	<u>30,702,172</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	199,333,971	200,907,547	200,426,215	205,642,483
Restricted	55,925,947	50,364,146	43,941,826	38,407,951
Unrestricted (Deficit)	2,963,366	(31,260,013)	(36,362,347)	(33,285,146)
<i>Total Primary Government Net Position</i>	<u>\$258,223,284</u>	<u>\$220,011,680</u>	<u>\$208,005,694</u>	<u>\$210,765,288</u>

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

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

2017	2016	2015	2014	2013	2012
\$176,175,511	\$174,969,097	\$174,739,215	\$173,927,570	\$171,164,092	\$165,254,485
1,926,671	3,735,607	5,838,763	5,223,996	6,074,657	7,985,917
1,330,640	3,315,471	3,194,423	2,095,788	2,648,654	3,300,479
30,629	51,180	26,836	105,481	114,252	162,400
3,653,845	3,641,941	4,181,658	3,787,124	3,544,212	3,371,140
3,367,584	1,965,952	1,676,353	2,257,573	2,790,005	2,729,957
667,093	970,435	1,285,393	879,472	865,100	800,508
8,001,127	6,591,585	4,897,166	6,737,001	7,958,512	10,200,493
2,532,325	2,573,363	2,505,574	2,273,086	2,288,029	2,101,516
3,418,857	3,577,732	3,390,471	3,722,742	3,579,751	3,891,484
906,303	1,150,037	1,421,362	1,583,925	1,710,941	1,632,269
824,203	854,537	969,437	1,068,343	1,155,001	1,183,796
3,376,965	3,585,666	3,618,957	3,026,049	2,707,128	2,648,004
3,287,854	3,204,673	3,138,597	3,236,660	3,247,598	2,969,067
(35,795,281)	(8,767,542)	(8,994,154)	(9,526,103)	14,928,737	10,752,876
173,704,326	201,419,734	201,890,051	200,398,707	224,776,669	218,984,391
28,421,834	27,559,838	25,514,387	22,395,863	21,916,489	21,677,955
3,722,170	6,546,359	8,191,685	10,851,048	12,342,494	12,133,009
32,144,004	34,106,197	33,706,072	33,246,911	34,258,983	33,810,964
204,597,345	202,528,935	200,253,602	196,323,433	193,080,581	186,932,440
33,324,096	35,218,179	36,144,990	35,997,240	38,683,840	42,977,030
(32,073,111)	(2,221,183)	(802,469)	1,324,945	27,271,231	22,885,885
\$205,848,330	\$235,525,931	\$235,596,123	\$233,645,618	\$259,035,652	\$252,795,355

## Geauga County, Ohio

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

	2021	2020	2019
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$4,884,425	\$4,091,266	\$4,498,448
Judicial	1,491,366	1,442,316	1,669,456
Public Safety	2,538,089	2,324,807	2,882,391
Public Works	214,088	182,300	138,172
Health	313,953	332,001	346,032
Human Services	1,380,716	1,260,802	1,793,940
Operating Grants and Contributions	24,849,588	28,401,265	27,773,959
Capital Grants and Contributions	581,165	460,942	663,957
	<b>36,253,390</b>	<b>38,495,699</b>	<b>39,766,355</b>
<i>Total Governmental Activities Program Revenues</i>			
Business-Type Activities:			
Charges for Services			
Water Resources	7,364,957	6,569,948	6,450,066
Water District	1,103,777	1,099,631	995,873
Storm Water	14,788	2,556	7,885
Capital Grants and Contributions	1,033,665	660,909	0
	<b>9,517,187</b>	<b>8,333,044</b>	<b>7,453,824</b>
<i>Total Business-Type Activities Program Revenues</i>			
<i>Total Primary Government Program Revenues</i>	<b>45,770,577</b>	<b>46,828,743</b>	<b>47,220,179</b>
<b>Expenses</b>			
Governmental Activities:			
General Government:			
Legislative and Executive	11,185,091	16,618,702	16,981,635
Judicial	3,041,056	6,751,225	7,422,516
Public Safety - Primary Government	12,072,907	19,655,403	20,479,700
Public Safety - Intergovernmental	0	19,423	0
Public Works	6,988,707	10,989,246	10,514,839
Health	6,982,940	7,855,840	8,528,698
Human Services - Primary Government	26,698,252	28,285,072	34,053,097
Human Services - Intergovernmental	0	156,646	0
Economic Development and Assistance	0	63,722	15,249
Interest and Fiscal Charges	402,606	19,193	22,095
	<b>67,371,559</b>	<b>90,414,472</b>	<b>98,017,829</b>
<i>Total Governmental Activities Expenses</i>			
Business-Type Activities:			
Water Resources	6,925,232	7,476,472	8,555,339
Water District	1,482,087	1,365,321	1,382,390
Storm Water	24,053	10,822	15,457
	<b>8,431,372</b>	<b>8,852,615</b>	<b>9,953,186</b>
<i>Total Business-Type Activities Expenses</i>			
<i>Total Primary Government Expenses</i>	<b>\$75,802,931</b>	<b>\$99,267,087</b>	<b>\$107,971,015</b>

2018	2017	2016	2015	2014	2013	2012
\$4,189,115	\$4,319,696	\$4,322,239	\$4,077,002	\$3,596,964	\$3,880,897	\$4,130,123
1,685,166	1,655,804	1,485,153	1,568,925	1,413,209	1,351,983	1,395,563
2,776,719	2,520,699	2,422,686	2,308,672	1,865,927	2,328,871	2,397,994
127,005	116,299	109,955	183,572	797	621,331	470,872
379,816	354,069	319,317	286,414	202,592	164,019	145,162
1,675,017	1,862,658	2,020,689	2,276,856	2,554,433	2,080,889	2,236,111
25,069,219	22,971,699	21,153,293	24,563,474	24,691,125	26,369,927	26,301,741
1,658,655	1,491,111	1,719,306	1,308,554	2,787,889	3,568,171	3,066,847
<u>37,560,712</u>	<u>35,292,035</u>	<u>33,552,638</u>	<u>36,573,469</u>	<u>37,112,936</u>	<u>40,366,088</u>	<u>40,144,413</u>
6,317,795	5,985,161	6,009,304	6,122,390	5,899,702	6,490,737	6,430,005
974,364	971,833	1,007,080	1,119,491	1,080,732	975,370	1,077,227
10,325	1,865	13,459	9,158	2,768	7,850	13,127
448,466	0	718,481	1,285,674	154,320	150,362	400,000
<u>7,750,950</u>	<u>6,958,859</u>	<u>7,748,324</u>	<u>8,536,713</u>	<u>7,137,522</u>	<u>7,624,319</u>	<u>7,920,359</u>
<u>45,311,662</u>	<u>42,250,894</u>	<u>41,300,962</u>	<u>45,110,182</u>	<u>44,250,458</u>	<u>47,990,407</u>	<u>48,064,772</u>
15,407,884	15,161,798	14,500,955	13,060,802	12,835,938	11,617,876	11,386,829
6,513,173	7,208,392	5,894,984	5,476,346	5,032,235	4,610,236	4,303,762
17,589,780	18,189,588	15,245,321	13,699,501	13,595,402	12,780,841	12,331,240
0	0	0	0	0	0	0
7,821,794	11,436,470	11,672,345	9,426,182	10,997,072	9,906,953	11,785,901
6,995,557	7,218,983	6,663,372	5,672,702	4,514,859	7,158,971	7,605,277
33,057,209	34,011,800	32,408,229	33,078,732	33,206,034	32,634,427	31,342,171
0	0	0	0	0	0	0
0	0	0	300,022	0	189,581	36,854
27,278	41,953	63,930	54,925	79,091	111,374	129,438
<u>87,412,675</u>	<u>93,268,984</u>	<u>86,449,136</u>	<u>80,769,212</u>	<u>80,260,631</u>	<u>79,010,259</u>	<u>78,921,472</u>
8,278,662	6,605,422	6,625,490	8,126,680	6,633,986	6,551,434	6,129,654
1,405,695	1,400,824	1,164,913	938,335	958,026	903,724	1,157,042
13,857	11,495	12,568	12,699	12,682	12,563	13,083
<u>9,698,214</u>	<u>8,017,741</u>	<u>7,802,971</u>	<u>9,077,714</u>	<u>7,604,694</u>	<u>7,467,721</u>	<u>7,299,779</u>
<u>\$97,110,889</u>	<u>\$101,286,725</u>	<u>\$94,252,107</u>	<u>\$89,846,926</u>	<u>\$87,865,325</u>	<u>\$86,477,980</u>	<u>\$86,221,251</u>

(continued)

## Geauga County, Ohio

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

	2021	2020	2019
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(\$31,118,169)	(\$51,918,773)	(\$58,251,474)
Business-Type Activities	1,085,815	(519,571)	(2,499,362)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(30,032,354)</u>	<u>(52,438,344)</u>	<u>(60,750,836)</u>
<b>General Revenues and Other Changes in Net Position</b>			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	10,686,421	9,779,046	8,775,049
Aging	2,904,851	2,833,782	2,764,718
Children's Services Board	3,645,856	3,576,675	3,482,888
Mental Health	3,485,772	3,475,799	3,319,369
Developmental Disabilities	12,258,624	12,034,215	11,751,412
Capital Projects	3,209,184	3,124,018	3,040,015
Sales Taxes Levied for:			
General Purposes	20,352,401	17,907,832	15,644,765
911 Program	0	0	705,000
Grants and Entitlements not Restricted to Specific Programs	3,869,338	3,155,889	3,243,524
Gain on Sale of Capital Assets	0	0	2,147,993
Interest	687,778	1,483,628	2,323,966
Other	6,735,280	6,238,647	2,976,227
Transfers	(21,012)	(83,954)	(93,995)
<i>Total Governmental Activities</i>	<u>67,814,493</u>	<u>63,525,577</u>	<u>60,080,931</u>
Business-Type Activities:			
Interest	(5,593)	20,125	37,125
Other	414,046	435,021	448,396
Transfers	21,012	83,954	93,995
<i>Total Business-Type Activities</i>	<u>429,465</u>	<u>539,100</u>	<u>579,516</u>
<i>Total Primary Government</i>	<u>68,243,958</u>	<u>64,064,677</u>	<u>60,660,447</u>
<b>Change in Net Position</b>			
Governmental Activities	36,696,324	11,606,804	1,829,457
Business-Type Activities	1,515,280	19,529	(1,919,846)
<i>Total Primary Government Change in Net Position</i>	<u>\$38,211,604</u>	<u>\$11,626,333</u>	<u>(\$90,389)</u>

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

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



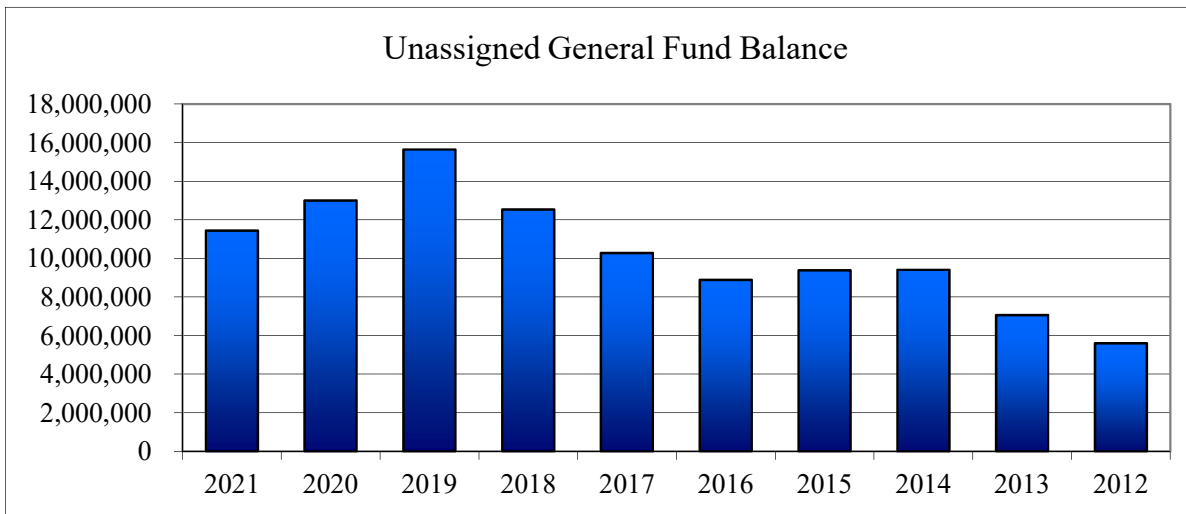
2018	2017	2016	2015	2014	2013	2012
(\$49,851,963)	(\$57,976,949)	(\$52,896,498)	(\$44,195,743)	(\$43,147,695)	(\$38,644,171)	(\$38,777,059)
(1,947,264)	(1,058,882)	(54,647)	(541,001)	(467,172)	156,598	620,580
(51,799,227)	(59,035,831)	(52,951,145)	(44,736,744)	(43,614,867)	(38,487,573)	(38,156,479)
8,881,559	8,484,003	8,182,192	7,836,572	7,668,912	7,712,864	7,459,658
2,759,021	2,746,916	2,699,231	2,607,988	2,589,526	2,581,531	2,553,638
3,472,938	3,458,797	3,405,494	1,864,230	1,812,654	1,807,074	1,787,549
3,310,854	3,296,254	3,239,077	3,141,998	3,101,181	3,088,179	3,064,370
11,715,922	11,665,329	11,472,346	8,243,533	8,081,701	8,018,438	8,907,650
3,023,277	2,995,461	2,930,629	2,837,102	2,791,203	2,760,959	2,706,108
14,846,749	14,573,998	13,859,631	13,887,260	13,965,061	12,184,734	11,303,113
676,000	676,000	676,000	613,000	675,592	600,000	600,000
3,154,240	2,989,755	2,978,488	2,854,106	2,862,479	2,814,012	2,334,978
0	0	0	0	0	0	0
1,137,062	701,824	455,005	458,814	385,041	247,428	541,482
3,326,212	2,684,394	2,621,579	2,161,208	2,010,985	2,638,078	2,005,060
(93,081)	(92,214)	(93,491)	(818,724)	(788,319)	(16,848)	(46,572)
56,210,753	54,180,517	52,426,181	45,687,087	45,156,016	44,436,449	43,217,034
33,044	15,279	9,493	3,197	945	1,247	2,090
379,307	426,850	351,788	178,241	148,217	273,326	163,731
93,081	92,214	93,491	818,724	788,319	16,848	46,572
505,432	534,343	454,772	1,000,162	937,481	291,421	212,393
56,716,185	54,714,860	52,880,953	46,687,249	46,093,497	44,727,870	43,429,427
6,358,790	(3,796,432)	(470,317)	1,491,344	2,008,321	5,792,278	4,439,975
(1,441,832)	(524,539)	400,125	459,161	470,309	448,019	832,973
\$4,916,958	(\$4,320,971)	(\$70,192)	\$1,950,505	\$2,478,630	\$6,240,297	\$5,272,948

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b>General Fund</b>				
Nonspendable	\$865,848	\$788,892	\$772,838	\$467,547
Committed	765,696	669,804	654,618	579,661
Assigned	6,252,587	5,725,371	1,804,642	903,610
Unassigned	8,301,797	11,434,337	13,002,270	15,645,429
<i>Total General Fund</i>	<u>16,185,928</u>	<u>18,618,404</u>	<u>16,234,368</u>	<u>17,596,247</u>
<b>All Other Governmental Funds</b>				
Nonspendable	308,223	374,345	154,115	520,246
Restricted	49,927,473	51,417,409	36,701,260	32,296,214
Committed	24,681,291	17,917,928	13,843,357	2,813,040
Unassigned (Deficit)	0	0	(2,464)	(207)
<i>Total All Other Governmental Funds</i>	<u>74,916,987</u>	<u>69,709,682</u>	<u>50,696,268</u>	<u>35,629,293</u>
<i>Total Governmental Funds</i>	<u>\$91,102,915</u>	<u>\$88,328,086</u>	<u>\$66,930,636</u>	<u>\$53,225,540</u>

**Note:** The County implemented GASB 54 in 2010.



2017	2016	2015	2014	2013	2012
\$421,181	\$498,460	\$458,136	\$465,998	\$505,517	\$446,411
473,473	540,305	552,175	484,435	498,934	457,745
824,874	654,673	583,196	411,335	393,826	359,766
<u>12,529,704</u>	<u>10,282,094</u>	<u>8,882,786</u>	<u>9,378,863</u>	<u>9,408,680</u>	<u>7,058,015</u>
<u>14,249,232</u>	<u>11,975,532</u>	<u>10,476,293</u>	<u>10,740,631</u>	<u>10,806,957</u>	<u>8,321,937</u>
130,396	94,132	103,676	106,443	103,582	92,013
27,640,419	28,447,305	26,986,809	27,589,496	29,629,054	33,151,584
2,831,120	712,407	1,676,743	2,750,831	1,998,137	620,756
<u>(528)</u>	<u>295,373</u>	<u>(1,079,015)</u>	<u>(2,722,778)</u>	<u>(2,981,752)</u>	<u>(2,529,204)</u>
<u>30,601,407</u>	<u>29,549,217</u>	<u>27,688,213</u>	<u>27,723,992</u>	<u>28,749,021</u>	<u>31,335,149</u>
<u>\$44,850,639</u>	<u>\$41,524,749</u>	<u>\$38,164,506</u>	<u>\$38,464,623</u>	<u>\$39,555,978</u>	<u>\$39,657,086</u>

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b>Revenues</b>				
Property Taxes	\$35,642,075	\$34,463,732	\$33,103,433	\$33,056,488
Sales Tax	19,710,017	16,874,159	15,835,082	15,379,875
Permissive Motor Vehicle License Tax	1,969,917	1,807,230	1,673,291	540,316
Charges for Services	9,875,874	8,857,978	10,376,717	9,550,275
Licenses and Permits	566,043	342,494	382,385	529,603
Fines and Forfeitures	272,289	213,165	252,596	402,316
Intergovernmental	27,313,695	30,663,138	27,068,851	29,167,734
Special Assessments	23,432	144,111	152,354	159,805
Interest	687,778	1,483,628	2,323,966	1,137,062
Rentals	100,342	211,707	272,082	296,374
Contributions/Donations	218,348	156,594	350,640	384,454
Other	6,735,280	6,238,647	2,976,227	3,326,212
<i>Total Revenues</i>	<u>103,115,090</u>	<u>101,456,583</u>	<u>94,767,624</u>	<u>93,930,514</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	15,238,692	15,514,293	13,714,094	13,557,377
Judicial	6,512,708	6,167,143	6,101,339	5,961,832
Public Safety	16,312,879	15,765,347	16,445,811	15,568,080
Public Works	12,501,897	12,982,064	8,775,371	7,780,776
Health	7,376,948	7,482,005	7,070,841	6,465,925
Human Services	34,390,359	27,196,974	31,262,252	31,374,047
Economic Development and Assistance	0	63,722	15,249	0
Intergovernmental	0	176,069	0	0
Capital Outlay	20,669,160	4,672,500	2,518,055	4,585,577
Debt Service				
Principal Retirement	1,188,147	76,170	141,240	141,116
Interest and Fiscal Charges	396,730	19,290	22,621	27,802
Issuance Costs	215,257	184,572	0	0
<i>Total Expenditures</i>	<u>114,802,777</u>	<u>90,300,149</u>	<u>86,066,873</u>	<u>85,462,532</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(11,687,687)</u>	<u>11,156,434</u>	<u>8,700,751</u>	<u>8,467,982</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	3,549,890	0
Sales Tax Revenue Bonds Issued	14,000,000	0	0	0
Premium on Sales Tax Revenue Bonds	483,528	0	0	0
Inception of Capital Lease	0	0	0	0
General Obligation Bonds Issued	0	9,625,000	0	0
Premium on General Obligation Bonds	0	320,317	0	0
Transfers In	13,801,285	6,920,473	11,409,289	3,215,314
Transfers Out	(13,822,297)	(7,004,427)	(11,503,284)	(3,308,395)
<i>Total Other Financing Sources (Uses)</i>	<u>14,462,516</u>	<u>9,861,363</u>	<u>3,455,895</u>	<u>(93,081)</u>
<i>Net Change in Fund Balances</i>	<u>\$2,774,829</u>	<u>\$21,017,797</u>	<u>\$12,156,646</u>	<u>\$8,374,901</u>
Debt Service as a Percentage of Noncapital Expenditures	1.67%	0.11%	0.20%	0.21%

Source: Geauga County Auditor

2017	2016	2015	2014	2013	2012
\$32,561,098	\$31,176,551	\$26,519,018	\$26,066,927	\$25,970,983	\$26,679,474
14,951,407	14,516,159	14,052,049	14,189,574	12,492,364	11,706,845
287,554	610,681	717,532	600,082	414,530	442,038
9,667,375	9,535,827	9,485,138	8,663,787	9,076,831	9,474,198
472,008	500,105	362,256	295,920	349,529	222,252
357,335	348,407	467,443	450,322	444,496	503,450
25,890,174	26,223,011	27,798,157	29,010,995	30,742,027	30,431,035
160,897	183,763	342,062	340,680	361,755	374,689
709,516	455,005	458,814	385,041	247,428	541,482
276,366	237,847	253,183	223,260	194,250	201,826
307,019	423,949	443,479	272,882	513,715	269,713
2,684,394	2,621,579	2,161,208	2,010,985	2,807,335	2,005,060
88,325,143	86,832,884	83,060,339	82,510,455	83,615,243	82,852,062
13,529,982	13,171,563	12,234,111	11,878,254	10,683,651	10,530,717
6,043,038	5,522,243	5,408,992	4,986,444	4,453,567	4,197,526
15,356,711	14,144,732	13,618,369	13,297,503	12,257,195	12,254,606
6,986,012	7,796,457	6,785,694	6,141,683	7,121,179	6,352,899
6,427,091	6,610,396	5,619,531	6,453,502	7,285,762	7,562,603
32,039,004	31,259,564	32,848,388	32,424,319	32,030,525	30,499,329
0	0	300,022	0	189,581	36,854
0	0	0	0	0	0
4,342,074	4,704,067	6,011,599	7,954,087	9,115,468	10,480,559
140,653	145,516	383,739	314,356	458,614	431,945
42,474	69,655	51,287	80,588	113,538	131,507
0	0	0	0	0	0
84,907,039	83,424,193	83,261,732	83,530,736	83,709,080	82,478,545
3,418,104	3,408,691	(201,393)	(1,020,281)	(93,837)	373,517
0	0	0	0	0	499,429
0	0	0	0	0	0
0	0	0	0	0	0
0	45,043	0	7,245	9,577	49,274
0	0	0	0	0	0
0	0	0	0	0	0
4,784,338	5,270,073	6,936,141	6,418,485	7,084,046	4,689,620
(4,876,552)	(5,363,564)	(7,034,865)	(6,496,804)	(7,100,894)	(4,736,192)
(92,214)	(48,448)	(98,724)	(71,074)	(7,271)	502,131
\$3,325,890	\$3,360,243	(\$300,117)	(\$1,091,355)	(\$101,108)	\$875,648
0.22%	0.26%	0.55%	0.50%	0.75%	0.74%

## Geauga County, Ohio

### *Assessed and Estimated Actual Value of Taxable Property Last Ten Years*

Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value (1)	Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)
2021	\$3,068,377,270	\$363,742,440	\$9,806,056,314	\$126,292,610	\$143,514,330
2020	2,772,781,040	354,880,370	8,936,175,457	129,548,500	147,214,205
2019	2,750,968,140	344,340,890	8,843,740,086	122,679,610	139,408,648
2018	2,731,325,410	338,065,800	8,769,689,171	111,615,630	126,835,943
2017	2,646,410,590	339,742,680	8,531,866,486	108,024,360	122,754,955
2016	2,632,099,660	337,581,590	8,484,803,571	99,798,080	113,406,909
2015	2,619,766,110	337,850,450	8,450,333,029	88,794,640	100,903,000
2014	2,587,968,450	334,093,980	8,348,749,800	81,550,480	92,671,000
2013	2,578,288,810	336,452,520	8,327,832,371	74,215,370	84,335,648
2012	2,575,693,510	339,042,100	8,327,816,029	68,095,110	77,380,807

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

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

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

Source: Geauga County Auditor

Totals		Direct Tax Rate					Total Direct Tax Rate	Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)	Ratio	Real Property		Tangible Personal Property			
			Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU			
\$3,558,412,320	\$9,949,570,644	36%	\$11.973469	\$13.899745	\$15.500000	\$41.373214	\$12.295535	
3,257,209,910	9,083,389,662	36	12.988470	13.946587	15.600000	42.535057	13.196727	
3,217,988,640	8,983,148,733	36	12.996566	14.085810	15.600000	42.682376	13.212371	
3,181,006,840	8,896,525,115	36	14.085810	15.600000	0.000000	29.685810	13.205560	
3,094,177,630	8,654,621,440	36	14.120263	15.600000	0.000000	29.720263	13.427180	
3,069,479,330	8,598,210,481	36	14.075327	15.600000	0.000000	29.675327	13.415180	
3,046,411,200	8,551,236,029	36	14.052547	15.600000	0.000000	29.652547	11.601690	
3,003,612,910	8,441,420,800	36	12.141380	13.400000	0.000000	25.541380	11.940360	
2,988,956,700	8,412,168,019	36	12.479047	14.100000	0.000000	26.579047	12.148050	
2,982,830,720	8,405,196,835	35	12.746031	15.100000	0.000000	27.846031	12.109160	

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b>Unvoted Millage</b>				
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>
<b>Voted Millage - by levy</b>				
Park District				
Residential/Agricultural Real	1.796692	2.055356	2.056942	2.056544
Commercial/Industrial and Public Utility Real	2.223369	2.308468	2.336546	2.343493
General Business and Public Utility Personal	2.600000	2.700000	2.700000	2.700000
Health District				
Residential/Agricultural Real	0.176640	0.194043	0.194192	0.194155
Commercial/Industrial and Public Utility Real	0.197835	0.197010	0.199407	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
1986 Road Improvement - 5 years				
Residential/Agricultural Real	0.873427	0.959480	0.960220	0.960032
Commercial/Industrial and Public Utility Real	1.361872	1.356195	1.372690	1.376770
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
2011 Children's Services - 5 years				
Residential/Agricultural Real	0.618240	0.679150	0.679674	0.679543
Commercial/Industrial and Public Utility Real	0.692424	0.689537	0.697924	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2004 Developmental Disabilities - 5 years				
Residential/Agricultural Real	2.733835	3.003181	3.005501	3.004920
Commercial/Industrial and Public Utility Real	3.264287	3.250678	3.290215	3.300000
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years				
Residential/Agricultural Real	0.441600	0.485107	0.485482	0.485388
Commercial/Industrial and Public Utility Real	0.494589	0.492527	0.498517	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2009 Mental Health - 5 years				
Residential/Agricultural Real	0.618240	0.679150	0.679674	0.679543
Commercial/Industrial and Public Utility Real	0.692424	0.689537	0.697924	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2010 Senior Citizens - 5 years				
Residential/Agricultural Real	0.883200	0.970215	0.970964	0.970776
Commercial/Industrial and Public Utility Real	0.989178	0.985054	0.997035	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	0.443865	0.487596	0.487972	0.487878
Commercial/Industrial and Public Utility Real	0.494589	0.492527	0.498517	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2015 Developmental Disabilities - 5 years				
Residential/Agricultural Real	0.887730	0.975192	0.975945	0.975756
Commercial/Industrial and Public Utility Real	0.989178	0.985054	0.997035	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	9.473469	10.488470	10.496566	10.494535
Commercial/Industrial and Public Utility Real	11.399745	11.446587	11.585810	11.620263
General Business and Public Utility Personal	<u>13.000000</u>	<u>13.100000</u>	<u>13.100000</u>	<u>13.100000</u>
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$11.973469	\$12.988470	\$12.996566	\$12.994535
Commercial/Industrial and Public Utility Real	13.899745	13.946587	14.085810	14.120263
General Business and Public Utility Personal	<u>15.500000</u>	<u>15.600000</u>	<u>15.600000</u>	<u>15.600000</u>
<b>Total Weighted Average Tax Rate</b>	\$12.295535	\$13.196727	\$13.212371	\$13.205560



2017	2016	2015	2014	2013	2012
\$2.500000	\$2.500000	\$2.500000	\$2.500000	\$2.500000	\$2.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.107640	2.106572	1.830387	2.118452	2.309066	2.302694
2.321300	2.314990	1.931981	2.298753	2.673147	2.613009
2.700000	2.700000	2.000000	2.700000	3.700000	3.700000
0.198979	0.198878	0.198787	0.200000	0.200000	0.200000
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
0.983885	0.983385	0.982935	0.988930	0.986912	0.984190
1.354027	1.347560	1.339377	1.330920	1.299710	1.270470
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.696427	0.696074	0.695755	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.079579	3.078022	3.076613	3.095380	3.089064	3.080540
3.300000	3.289997	3.270022	3.249374	3.173174	3.101788
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
0.497448	0.497196	0.496968	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.696427	0.696074	0.695755	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.994896	0.994392	0.993937	1.000000	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
10.755281	10.750593	8.971137	9.302762	9.485042	9.467424
11.575327	11.552547	9.641380	9.979047	10.246031	10.085267
13.100000	13.100000	10.900000	11.600000	12.600000	12.600000
\$13.255281	\$13.250593	\$11.471137	\$11.802762	\$11.985042	\$11.967424
14.075327	14.052547	12.141380	12.479047	12.746031	12.585267
15.600000	15.600000	13.400000	14.100000	15.100000	15.100000
\$13.427180	\$13.415180	\$11.601690	\$11.940360	\$12.148050	\$12.109160

(continued)

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b>Overlapping Rates by Taxing District</b>				
<b>City</b>				
Chardon City				
Residential/Agricultural Real	\$7.916150	\$8.505171	\$8.501998	\$8.500906
Commercial/Industrial and Public Utility Real	9.296205	9.117266	9.510036	9.496456
General Business and Public Utility Personal	12.000000	12.000000	12.000000	12.000000
<b>Villages</b>				
Aquila Village				
Residential/Agricultural Real	11.087268	11.826687	13.574752	10.274547
Commercial/Industrial and Public Utility Real	15.394478	15.427937	17.567684	14.234980
General Business and Public Utility Personal	16.290000	16.290000	18.050000	14.750000
Burton Village				
Residential/Agricultural Real	12.986283	11.136515	11.136515	11.136515
Commercial/Industrial and Public Utility Real	14.724808	11.724808	11.724808	11.724808
General Business and Public Utility Personal	15.000000	12.000000	12.000000	12.000000
Hunting Valley Village				
Residential/Agricultural Real	16.100000	16.100000	8.100000	8.100000
Commercial/Industrial and Public Utility Real	16.100000	16.100000	8.100000	8.100000
General Business and Public Utility Personal	16.100000	16.100000	8.100000	8.100000
Middlefield Village				
Residential/Agricultural Real	5.648777	5.899279	5.907515	5.911261
Commercial/Industrial and Public Utility Real	6.283978	6.287153	6.261704	6.262730
General Business and Public Utility Personal	6.450000	6.450000	6.450000	6.450000
South Russell Village				
Residential/Agricultural Real	8.256955	8.734775	8.733272	8.728773
Commercial/Industrial and Public Utility Real	9.275940	9.275940	9.227615	9.277877
General Business and Public Utility Personal	13.450000	13.450000	13.450000	13.450000
<b>Townships</b>				
Auburn Township				
Residential/Agricultural Real	11.930779	11.182748	11.179895	11.180604
Commercial/Industrial and Public Utility Real	13.076963	11.274508	11.254860	11.178082
General Business and Public Utility Personal	13.300000	11.500000	11.500000	11.500000
Bainbridge Township				
Residential/Agricultural Real	16.373683	17.250254	17.753647	17.763614
Commercial/Industrial and Public Utility Real	20.067658	20.114027	20.346827	20.606239
General Business and Public Utility Personal	27.600000	27.600000	27.600000	27.600000
Burton Township				
Residential/Agricultural Real	9.131749	9.783397	9.790462	9.194056
Commercial/Industrial and Public Utility Real	9.953409	9.952419	10.008357	9.601938
General Business and Public Utility Personal	10.350000	10.350000	10.350000	10.350000

2017	2016	2015	2014	2013	2012
\$8.569780	\$8.565900	\$8.550612	\$8.503876	\$8.496392	\$7.488404
9.357528	9.282340	9.246276	9.199644	9.135812	8.010292
12.000000	12.000000	12.000000	12.000000	12.000000	11.000000
5.193580	5.166416	5.119136	5.105476	5.068516	3.637584
9.263660	9.263660	9.263660	9.263660	9.263660	5.500000
9.500000	9.500000	9.500000	9.500000	9.500000	5.500000
11.170027	8.211301	8.211922	8.215734	8.196890	8.191413
11.702422	9.121658	9.121658	9.111888	9.070939	9.034751
12.000000	9.750000	9.750000	9.750000	9.750000	9.750000
8.100000	5.100000	5.100000	5.100000	5.100000	5.100000
8.100000	5.100000	5.100000	5.100000	5.100000	5.100000
8.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.118351	5.116906	3.622949	3.625015	3.752453	3.483288
5.194861	5.194722	4.248460	4.221937	4.376256	3.972540
5.220000	5.220000	5.220000	5.220000	5.430000	5.000000
7.425367	7.423436	7.419355	7.412374	7.406428	7.392542
8.103718	8.184958	8.184958	8.180120	8.180120	8.180120
11.950000	11.950000	11.950000	11.950000	11.950000	11.950000
11.440451	11.439949	11.439653	9.429204	9.427259	9.423762
11.704575	11.391625	11.390938	9.362499	9.352500	9.346241
11.500000	11.500000	11.500000	9.500000	9.500000	9.500000
18.278645	16.299699	16.331468	16.371172	16.351959	16.351687
20.653454	18.617291	18.602563	18.549094	18.402897	18.045371
27.600000	25.600000	25.600000	25.600000	25.600000	25.600000
9.930752	5.925414	5.927598	5.992107	5.987461	5.256144
10.393331	6.438076	6.327659	6.336687	6.310397	5.504342
11.250000	7.250000	7.250000	7.250000	7.250000	6.350000

(continued)

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b>Townships (continued)</b>				
Chardon Township				
Residential/Agricultural Real	\$7.418927	\$7.913025	\$7.913142	\$7.624573
Commercial/Industrial and Public Utility Real	8.040676	8.097178	8.095404	7.846396
General Business and Public Utility Personal	8.200000	8.200000	8.200000	7.950000
Chester Township				
Residential/Agricultural Real	15.163169	16.632697	13.880708	14.256050
Commercial/Industrial and Public Utility Real	17.181399	17.266719	14.467026	15.060553
General Business and Public Utility Personal	21.220000	21.720000	18.970000	20.470000
Claridon Township				
Residential/Agricultural Real	7.596074	8.088993	9.853888	6.497983
Commercial/Industrial and Public Utility Real	7.729194	7.772774	10.027400	6.471320
General Business and Public Utility Personal	9.690000	9.690000	11.450000	6.750000
Hambden Township				
Residential/Agricultural Real	10.344838	11.010438	9.296566	9.290362
Commercial/Industrial and Public Utility Real	11.227077	11.226620	9.764949	9.764505
General Business and Public Utility Personal	11.350000	11.350000	10.350000	10.350000
Huntsburg Township				
Residential/Agricultural Real	7.996826	8.510264	8.512648	8.522983
Commercial/Industrial and Public Utility Real	8.243101	8.235589	8.223671	8.209200
General Business and Public Utility Personal	9.000000	9.000000	9.000000	9.000000
Middlefield Township				
Residential/Agricultural Real	9.010887	9.519275	9.521294	7.029201
Commercial/Industrial and Public Utility Real	9.600000	9.593894	9.600000	7.100000
General Business and Public Utility Personal	9.600000	9.600000	9.600000	7.100000
Montville Township				
Residential/Agricultural Real	9.306786	8.376593	8.376004	8.374154
Commercial/Industrial and Public Utility Real	9.858487	8.356596	8.355459	8.291002
General Business and Public Utility Personal	11.400000	9.900000	9.900000	9.900000
Munson Township				
Residential/Agricultural Real	10.270944	10.921698	10.925948	10.921801
Commercial/Industrial and Public Utility Real	12.105569	12.117663	11.994470	11.973314
General Business and Public Utility Personal	13.900000	13.900000	13.900000	13.900000
Newbury Township				
Residential/Agricultural Real	7.296396	7.758325	7.764210	7.754196
Commercial/Industrial and Public Utility Real	7.815596	7.809493	7.813006	7.813299
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Parkman Township				
Residential/Agricultural Real	9.046663	9.650492	9.648314	9.645358
Commercial/Industrial and Public Utility Real	10.210374	10.447112	10.509989	10.693116
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000

2017	2016	2015	2014	2013	2012
\$7.876588	\$7.875530	\$7.125573	\$7.132100	\$7.129530	\$7.124306
7.739366	7.349483	6.598999	6.601560	6.603088	6.600385
7.950000	7.950000	7.200000	7.200000	7.200000	7.200000
14.571077	12.059137	12.044118	12.045577	12.030604	12.000124
15.067112	12.578841	12.601320	12.533538	12.453882	12.385827
20.470000	17.970000	17.970000	17.970000	17.970000	17.970000
7.507716	7.500038	7.478788	7.570351	7.560475	6.504034
7.306919	7.306937	7.306160	7.309555	7.306075	6.276289
9.150000	9.150000	9.150000	9.150000	9.150000	9.400000
9.700866	9.702184	9.694380	9.747942	9.751168	9.745582
8.857258	8.852808	8.835880	8.835880	8.528726	8.534457
10.350000	10.350000	10.350000	10.350000	10.350000	10.350000
8.510475	8.509485	8.501746	8.688250	8.681251	8.676554
7.813458	7.814951	7.813577	7.879609	7.888946	7.884235
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
6.166024	5.038641	5.039298	5.137441	5.133583	4.925851
6.255295	5.460890	5.458964	5.452810	5.452810	5.202447
6.620000	6.620000	6.620000	6.620000	6.620000	6.300000
7.708867	7.719657	7.715789	7.851422	7.844975	7.826944
8.009507	7.989873	7.408124	7.408124	7.408124	7.408124
10.400000	10.400000	10.400000	10.400000	10.400000	10.400000
11.322710	9.665668	9.668096	9.691107	9.688711	9.251027
12.204726	10.406768	10.482496	10.689552	9.999259	9.662746
13.900000	12.250000	12.250000	12.250000	12.250000	12.250000
7.850994	7.835789	7.822826	7.869148	7.867044	7.651195
7.765560	7.770143	7.705622	7.705998	7.694881	7.257842
7.900000	7.900000	7.900000	7.900000	7.900000	7.900000
9.516255	7.524374	7.523192	7.063476	7.059925	7.049932
10.463113	8.584454	8.593079	8.100656	8.100656	8.097424
10.800000	8.800000	8.800000	8.800000	8.800000	8.800000

(continued)

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b>Townships (continued)</b>				
Russell Township				
Residential/Agricultural Real	\$18.685092	\$20.012172	\$20.667679	\$20.646459
Commercial/Industrial and Public Utility Real	21.925756	22.618623	23.137787	23.326895
General Business and Public Utility Personal	26.430000	26.460000	27.100000	27.100000
Thompson Township				
Residential/Agricultural Real	9.562623	10.183346	10.184952	10.181542
Commercial/Industrial and Public Utility Real	10.788826	10.784964	10.815233	10.797531
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	8.936859	9.382513	9.395696	9.388216
Commercial/Industrial and Public Utility Real	9.006032	9.051312	8.961423	8.966792
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
<b>Special Districts</b>				
Geauga County Library District				
Residential/Agricultural Real	2.205090	2.438658	2.440096	2.439718
Commercial/Industrial and Public Utility Real	2.416090	2.466424	2.493626	2.000000
General Business and Public Utility Personal	2.440000	2.500000	2.500000	2.000000
Burton Public Library District				
Residential/Agricultural Real	1.519941	1.672075	1.674170	1.673843
Commercial/Industrial and Public Utility Real	1.694617	1.700000	1.698782	1.700000
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
West Geauga Recreation District				
Residential/Agricultural Real	0.088278	0.096520	0.096561	0.096526
Commercial/Industrial and Public Utility Real	0.118937	0.117835	0.117321	0.118973
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	3.396460	3.698284	3.703442	3.708048
Commercial/Industrial and Public Utility Real	3.798426	3.800000	3.800000	3.800000
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
<b>Joint Vocational Schools</b>				
Auburn Joint Vocational School District				
Residential/Agricultural Real	1.500000	1.500000	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2017	2016	2015	2014	2013	2012
\$20.633693	\$17.469985	\$17.458352	\$17.451353	\$15.163870	\$15.130050
23.339949	20.189949	20.189949	20.189949	18.219759	18.188828
27.100000	23.950000	23.950000	23.950000	22.850000	22.850000
9.996905	10.020228	10.009972	10.285194	10.269897	9.653227
10.182908	10.461204	10.355022	10.323303	10.323303	10.379241
12.500000	12.500000	12.500000	12.500000	12.500000	12.500000
9.187959	9.195043	8.059645	8.337569	8.336343	8.317212
8.286475	8.286475	7.246720	7.239502	7.239502	7.239178
12.500000	12.500000	11.000000	11.000000	11.000000	11.000000
1.993020	1.992104	1.991342	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
1.656984	1.655386	1.652821	1.200000	1.200000	1.200000
1.697310	1.700000	1.700000	1.176218	1.170956	1.169313
1.700000	1.700000	1.700000	1.200000	1.200000	1.200000
0.099039	0.098858	0.098686	0.098639	0.098402	0.098011
0.118825	0.118824	0.119065	0.118338	0.117395	0.116598
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
3.713421	2.712603	2.724201	1.590254	1.585329	1.578194
3.800000	2.800000	2.800000	2.222418	2.193783	2.117116
3.800000	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*

	2021	2020	2019	2018
<b>Joint Vocational Schools (continued)</b>				
Ashtabula Joint Vocational School District				
Residential/Agricultural Real	\$0.000000	\$0.000000	\$0.000000	\$0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
<b>Schools</b>				
Berkshire Local School District				
Residential/Agricultural Real	24.559286	24.895219	24.909235	21.252095
Commercial/Industrial and Public Utility Real	27.331095	27.400963	27.341933	23.665125
General Business and Public Utility Personal	55.930000	55.950000	55.950000	52.300000
Cardinal Local School District				
Residential/Agricultural Real	28.557694	31.048306	31.059541	31.069544
Commercial/Industrial and Public Utility Real	38.902684	39.364062	39.268053	39.200220
General Business and Public Utility Personal	60.210000	60.620000	60.620000	60.610000
Chardon Local School District				
Residential/Agricultural Real	37.382729	40.631139	40.631876	36.717483
Commercial/Industrial and Public Utility Real	49.505879	48.712749	50.756615	46.766302
General Business and Public Utility Personal	80.680000	80.680000	80.680000	76.780000
Ledgemont Local School District				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Newbury Local School District				
Residential/Agricultural Real	0.000000	29.409358	43.831171	43.963992
Commercial/Industrial and Public Utility Real	0.000000	31.143026	45.557069	45.728224
General Business and Public Utility Personal	0.000000	59.230000	73.630000	73.800000
Kenston Local School District				
Residential/Agricultural Real	38.861104	42.615262	42.232278	42.251518
Commercial/Industrial and Public Utility Real	51.223183	51.882859	51.953506	52.441459
General Business and Public Utility Personal	90.220000	90.780000	90.330000	90.330000
West Geauga Local School District				
Residential/Agricultural Real	29.190024	31.006417	31.083815	31.207486
Commercial/Industrial and Public Utility Real	31.307172	31.904612	31.894209	32.282731
General Business and Public Utility Personal	51.490000	52.260000	52.330000	52.460000
<b>Overlapping Districts</b>				
Kirtland Public Library				
Residential/Agricultural Real	0.926393	0.927425	0.922520	0.997158
Commercial/Industrial and Public Utility Real	0.841158	0.839235	0.958233	0.998513
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000



2017	2016	2015	2014	2013	2012
\$0.000000	\$2.432377	\$2.423554	\$2.451821	\$2.453381	\$2.443098
0.000000	2.751389	2.718105	2.521019	2.508857	2.507312
0.000000	4.110000	4.110000	4.110000	4.110000	4.110000
21.024473	21.029561	21.004655	21.255556	21.230674	21.195996
22.462937	22.690665	22.391236	22.385354	22.305339	22.280363
52.300000	52.300000	52.300000	52.300000	52.300000	52.300000
25.367146	25.399657	24.711779	25.342490	25.561321	26.259801
33.352194	33.401981	32.511972	32.301933	32.358800	32.497669
55.060000	55.090000	54.370000	54.390000	54.630000	55.360000
38.167868	38.145606	38.117639	38.165655	32.243749	32.178148
45.884526	45.406402	45.318439	45.285240	37.665642	37.100415
76.780000	76.780000	76.780000	76.780000	70.880000	70.880000
0.000000	20.021980	20.000032	20.124350	20.088457	20.017450
0.000000	25.070136	23.917128	23.869311	23.869311	24.548987
0.000000	51.200000	51.200000	51.200000	51.200000	51.200000
44.660713	44.634301	44.856190	37.177968	37.150755	37.113904
45.467771	45.515708	45.395400	37.546846	37.479431	36.692001
74.140000	74.170000	74.440000	66.590000	66.590000	66.590000
43.624141	43.699455	39.542044	39.700274	39.470663	39.642168
53.082365	52.943110	48.694993	48.604715	47.980521	47.127299
90.590000	90.640000	86.430000	86.650000	86.480000	86.690000
34.684364	34.721441	34.740233	34.831738	34.788633	34.857478
35.274126	35.343794	35.437082	35.423363	35.275697	35.290919
55.480000	55.550000	55.600000	55.700000	55.700000	55.840000
0.996608	0.992462	1.000000	1.000000	1.000000	1.000000
0.981680	0.969225	0.980815	1.000000	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

(continued)

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b>Overlapping Districts (continued)</b>				
Mentor Public Library				
Residential/Agricultural Real	\$1.756778	\$1.759270	\$1.752682	\$1.934720
Commercial/Industrial and Public Utility Real	2.000000	1.679372	1.833506	1.961086
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Lake County Financing District				
Residential/Agricultural Real	2.273012	2.277083	2.277720	2.459109
Commercial/Industrial and Public Utility Real	4.809864	4.834173	4.900000	4.881742
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.				
Residential/Agricultural Real	57.881441	59.394790	59.382479	61.573307
Commercial/Industrial and Public Utility Real	70.230873	69.688892	69.498342	70.284880
General Business and Public Utility Personal	124.100000	124.100000	124.100000	124.100000
Riverside L.S.D.				
Residential/Agricultural Real	34.150842	34.194536	34.244125	36.604536
Commercial/Industrial and Public Utility Real	33.774032	33.751442	34.235693	35.536306
General Business and Public Utility Personal	60.440000	60.420000	60.450000	60.880000
Kirtland L.S.D.				
Residential/Agricultural Real	40.424405	40.304138	40.370249	43.239051
Commercial/Industrial and Public Utility Real	38.706727	38.519263	40.482851	42.669906
General Business and Public Utility Personal	75.940000	75.800000	75.960000	77.400000
Madison L.S.D.				
Residential/Agricultural Real	31.967248	31.993873	32.058799	34.435646
Commercial/Industrial and Public Utility Real	33.856432	33.972731	34.477688	39.709443
General Business and Public Utility Personal	60.450000	60.470000	60.530000	61.190000
Mentor E.V.S.D.				
Residential/Agricultural Real	38.251218	38.287667	38.151225	41.565429
Commercial/Industrial and Public Utility Real	51.738331	45.247343	48.209245	51.443946
General Business and Public Utility Personal	81.340000	81.340000	81.300000	82.050000

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

2017	2016	2015	2014	2013	2012
\$1.935270	\$1.936608	\$2.000000	\$2.000000	\$2.000000	\$1.100000
1.953732	1.969852	1.989426	1.990620	2.000000	1.100000
2.000000	2.000000	2.000000	2.000000	2.000000	1.100000
2.462294	2.460887	2.485353	2.482501	2.474769	2.260796
4.900000	4.882977	4.900000	4.900000	4.900000	4.615461
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
53.245970	53.312697	54.238980	54.448358	54.265225	47.570771
62.673792	62.945313	62.782115	61.837696	61.665321	54.097548
115.200000	115.300000	115.300000	115.600000	115.600000	107.700000
32.075521	29.338821	30.615944	30.634166	30.612489	28.535483
31.229786	28.086499	29.174734	29.290254	29.440073	26.671163
56.310000	53.780000	54.710000	54.740000	54.750000	54.290000
43.408527	43.069124	44.013424	44.288266	44.433242	36.282014
42.843513	42.046685	43.061628	43.727434	43.676079	35.137546
77.580000	77.320000	78.120000	78.440000	78.690000	72.060000
29.492232	29.338056	31.123008	31.292358	31.730023	25.955411
31.960773	31.831931	33.191089	33.204563	33.601318	25.870418
56.180000	56.070000	57.850000	58.050000	58.580000	54.040000
41.533453	36.703022	37.730373	37.794795	38.058132	35.204304
51.260691	46.724630	47.317156	47.550840	47.876741	42.488241
82.010000	77.160000	77.420000	77.490000	77.800000	76.960000

## 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
2021	\$36,515,877	\$35,835,754	98%	\$737,038	\$36,572,792
2020	35,541,173	34,824,899	98	752,430	35,577,329
2019	35,137,334	34,346,689	98	679,907	35,026,596
2018	35,241,045	34,568,314	98	738,371	35,306,685
2017	34,346,793	33,610,201	98	956,498	34,566,699
2016	34,113,617	33,047,096	97	847,170	33,894,266
2015	29,863,131	29,177,512	98	769,953	29,947,465
2014	28,841,467	28,134,974	98	755,797	28,890,771
2013	28,619,673	27,940,304	98	747,560	28,687,864
2012	28,486,649	27,717,596	97	878,888	28,596,484

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

Source: Geauga County Auditor

Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Tax (4)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
100%	\$2,507,690	6.9%
100	2,344,022	6.6
100	1,933,545	5.5
100	1,896,200	5.4
101	1,765,797	5.1
99	1,663,449	4.9
100	754,107	2.5
100	742,601	2.6
100	938,394	3.3
100	807,066	2.8

## Geauga County, Ohio

### *Principal Real Property Taxpayers 2021 and 2012*

2021		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Marketplace Associates LLC	\$16,073,090	0.47%
South Franklin Circle	14,496,280	0.42
Sisters of Notre Dame of Cleveland, Ohio	5,826,560	0.17
WalMart Real Estate	5,821,080	0.17
HD Development of Maryland, Incorporated	5,208,820	0.15
Agnl Pantry LLC	4,519,710	0.13
Great Lakes Cheese Co., Incorporated	4,438,630	0.13
RE Aurora Ohio Family LLC	4,200,000	0.12
Johnsonite, Incorporated	3,844,510	0.12
RW Sidley Incorporated	3,455,510	0.10
Totals	\$67,884,190	1.98%
Total Real Property Assessed Valuation	\$3,432,119,710	
2012		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
South Franklin Circle	\$16,033,360	0.55%
Bainbridge Shopping Center II LLC	12,732,580	0.44
WalMart Real Estate	6,128,710	0.21
Great Lakes Cheese Co. Inc.	4,909,490	0.17
KraftMaid Cabinetry, Incorporated	4,137,560	0.14
Cedar Fail LP	4,057,130	0.13
Target Corporation	3,225,220	0.11
Fleck Controld LLC	2,799,690	0.10
Petronzio Management Company LLC	2,683,590	0.09
Tanglewood Square Delaware LLC	2,579,050	0.09
Totals	\$59,286,380	2.03%
Total Real Property Assessed Valuation	\$2,914,735,610	

Source: Geauga County Auditor

**Geauga County, Ohio**

*Principal Public Utility Property Taxpayers  
2021 and 2012*

<u>Taxpayer</u>	2021	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$73,881,490	58.50%
American Transmission Systems	39,572,420	31.33
East Ohio Gas	8,430,660	6.68
Ohio Edison Co. / First Energy	2,183,110	1.73
Northeast Ohio Natural	1,191,220	0.94
Columbia Gas Transmission Corporation	421,160	0.33
Totals	<u>\$125,680,060</u>	<u>99.51%</u>
Total Public Utility Assessed Valuation	<u>\$126,292,610</u>	
<u>Taxpayer</u>	2012	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$54,183,320	79.57%
American Transmission Systems	6,474,950	9.51
East Ohio Gas	4,511,270	6.62
Totals	<u>\$65,169,540</u>	<u>95.70%</u>
Total Public Utility Assessed Valuation	<u>\$68,095,110</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
2021	95,565	\$9,949,570,644	\$9,539,234	0.0959%	\$99.82
2020	95,397	9,083,389,662	9,945,317	0.0011	104.25
2019	93,649	8,983,148,733	0	0.0000	0.00
2018	94,031	8,896,525,115	65,000	0.0007	0.69
2017	93,918	8,654,621,440	130,000	0.0015	1.38
2016	94,060	8,598,210,481	195,000	0.0023	2.07
2015	94,102	8,551,236,029	260,000	0.0030	2.76
2014	94,295	8,441,420,800	325,000	0.0039	3.45
2013	93,972	8,412,168,019	390,000	0.0046	4.15
2012	93,680	8,405,196,835	455,000	0.0054	4.86

(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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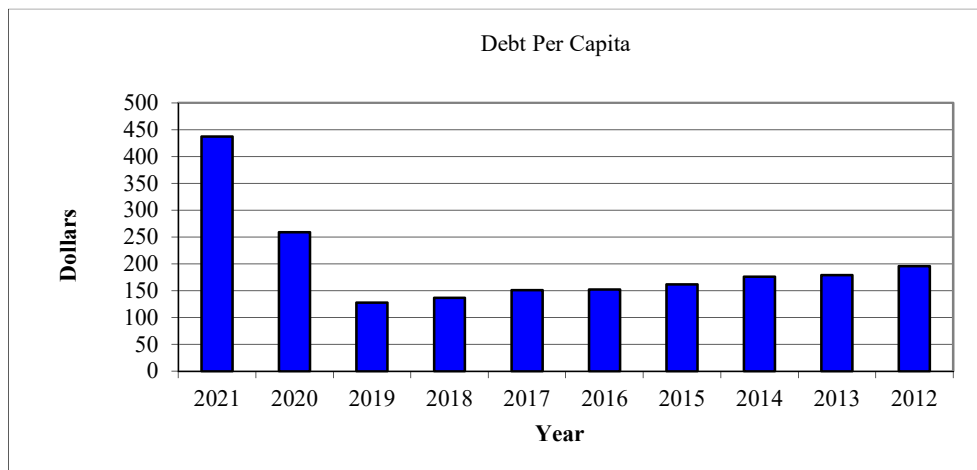
## Geauga County, Ohio

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

Year	Governmental Activities				
	General Obligation Bonds	Sales Tax Revenue Bonds	Special Assessment Bonds	Local Government Innovation Loan	Capital Leases
2021	\$9,539,234	\$13,815,088	\$309,491	\$0	\$2,143
2020	9,945,317	0	332,855	116,203	10,723
2019	0	0	355,445	161,203	19,303
2018	65,000	0	377,300	206,203	28,688
2017	130,000	0	398,456	251,203	38,648
2016	195,000	0	418,949	296,203	48,808
2015	260,000	0	438,811	341,203	19,419
2014	325,000	0	683,074	397,453	37,645
2013	390,000	0	911,768	0	51,062
2012	455,000	0	1,284,922	0	61,945

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

Business-Type Activities					
OWDA Loans	Revenue Bonds	OPWC Loans	Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
\$12,351,022	\$3,284,900	\$1,716,350	\$41,018,228	0.59%	\$429
9,316,255	3,359,200	1,285,754	24,366,307	0.37	255
7,540,877	3,431,700	508,159	12,016,687	0.18	128
8,134,554	3,503,500	577,880	12,893,125	0.21	137
9,132,656	3,569,500	647,599	14,168,062	0.25	151
8,985,990	3,632,900	717,317	14,295,167	0.25	152
9,108,661	4,245,500	787,036	15,200,630	0.29	162
10,152,811	4,104,301	856,755	16,557,039	0.32	176
11,198,153	3,354,000	926,474	16,831,457	0.33	179
12,069,114	3,403,000	996,193	18,270,174	0.38	195



## Geauga County, Ohio

### *Computation of Direct and Overlapping Governmental Activities Debt December 31, 2021*

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
<b>The County</b>			
General Obligation Bonds	\$9,539,234	100.00 %	\$9,539,234
Sales Tax Revenue Bonds	13,815,088	100.00	13,815,088
Special Assessment Bonds	309,491	100.00	309,491
Capital Leases	2,143	100.00	2,143
<i>Total County</i>	<i>23,665,956</i>		<i>23,665,956</i>
<b>Overlapping</b>			
All Cities wholly within County	3,888,000	100.00	3,888,000
All Townships wholly within County	240,000	100.00	240,000
All School Districts (S.D.) wholly within County	54,241,708	100.00	54,241,708
Geauga County Public Library	22,125,000	100.00	22,125,000
Chardon Local S.D.	3,400,000	99.80	3,393,200
Cardinal Local S.D.	670,000	98.60	660,620
Chagrin Falls Exempted Village Local S.D.	32,400,000	35.03	11,349,720
Kirtland Local S.D.	8,829,992	0.75	66,225
Riverside Local S.D.	37,423,041	0.38	142,208
Madison Local S.D.	20,346,853	0.34	69,179
Auburn Career Center JVSD	3,580,000	47.89	1,714,462
<i>Total Overlapping</i>	<i>187,144,594</i>		<i>97,890,322</i>
Total Applicable to Geauga County	<u>\$210,810,550</u>		<u>\$121,556,278</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 2019 tax year, 2020 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	
2021	\$8,174,249	\$5,171,022	\$3,003,227	\$1,084,202	\$271,216	\$1,355,418	2.22
2020	6,752,569	5,654,519	1,098,050	1,305,307	267,271	1,572,578	0.70
2019	6,836,323	6,745,248	91,075	1,363,316	304,447	1,667,763	0.05
2018	7,065,268	5,148,726	1,916,542	1,326,769	330,652	1,657,421	1.16
2017	6,742,808	4,568,073	2,174,735	1,261,705	350,245	1,611,950	1.35
2016	7,013,214	4,808,672	2,204,542	1,755,822	336,395	2,092,217	1.05
2015	8,769,178	6,361,726	2,407,452	1,184,369	387,641	1,572,010	1.53
2014	7,247,626	4,849,276	2,398,350	1,970,061	437,375	2,407,436	1.00
2013	6,859,879	4,841,859	2,018,020	989,680	457,529	1,447,209	1.39
2012	6,675,826	4,380,147	2,295,679	1,048,780	474,592	1,523,372	1.51

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

Source: Geauga County Auditor

## Geauga County, Ohio

*Pledged Revenue Coverage  
Sales Tax Revenue Bonds  
2021 (1)*

Year	Sales Taxes	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2021	\$19,710,017	\$650,000	\$206,406	\$856,406	23.01

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

Source: Geauga County Auditor

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**Geauga County, Ohio**

*Computation of Legal Debt Margin  
Last Ten Years*

	2021		2020	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,558,412,320	\$3,558,412,320	\$3,257,209,910	\$3,257,209,910
Debt Limitation	\$87,460,308	\$35,584,123	\$79,930,248	\$32,572,099
Total Outstanding Debt:				
Bonds:				
General Obligation	9,235,000	9,235,000	9,625,000	9,625,000
Special Assessments	309,491	309,491	332,855	332,855
Revenue	16,634,900	16,634,900	3,359,200	3,359,200
OWDA Loans	12,351,022	12,351,022	9,316,255	9,316,255
OPWC Loans	1,716,350	1,716,350	1,285,754	1,285,754
Notes	0	0	0	0
Total	40,246,763	40,246,763	23,919,064	23,919,064
Exemptions:				
Self-supporting Debt	12,351,022	12,351,022	9,316,255	9,316,255
Revenue	16,634,900	16,634,900	3,359,200	3,359,200
Special Assessments	309,491	309,491	332,855	332,855
OPWC Loans	1,716,350	1,716,350	1,285,754	1,285,754
Debt Service Fund Balance	3,672,660	3,672,660	1,522,007	1,522,007
Total	34,684,423	34,684,423	15,816,071	15,816,071
Net Debt	5,562,340	5,562,340	8,102,993	8,102,993
Total Legal Debt Margin	\$81,897,968	\$30,021,783	\$71,827,255	\$24,469,106
Legal Debt Margin as a Percentage of the Debt Limit	93.64%		89.86%	
(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		81,460,308		73,930,248
		\$87,460,308		\$79,930,248
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor



2019		2018		2017	
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>\$3,217,988,640</u>	<u>\$3,217,988,640</u>	<u>\$3,181,006,840</u>	<u>\$3,181,006,840</u>	<u>\$3,094,177,630</u>	<u>\$3,094,177,630</u>
\$78,949,716	\$32,179,886	\$78,025,171	\$31,810,068	\$75,854,441	\$30,941,776
0	0	65,000	65,000	130,000	130,000
355,445	355,445	377,300	377,300	398,456	398,456
3,431,700	3,431,700	3,503,500	3,503,500	3,569,500	3,569,500
7,540,877	7,540,877	8,134,554	8,134,554	9,132,656	9,132,656
508,159	508,159	577,880	577,880	647,599	647,599
0	0	0	0	0	0
<u>11,836,181</u>	<u>11,836,181</u>	<u>12,658,234</u>	<u>12,658,234</u>	<u>13,878,211</u>	<u>13,878,211</u>
7,540,877	7,540,877	8,134,554	8,134,554	9,132,656	9,132,656
355,445	355,445	377,300	377,300	398,456	398,456
508,159	508,159	577,880	577,880	647,599	647,599
<u>1,284,305</u>	<u>1,284,305</u>	<u>1,173,792</u>	<u>1,173,792</u>	<u>1,057,600</u>	<u>1,057,600</u>
<u>9,688,786</u>	<u>9,688,786</u>	<u>10,263,526</u>	<u>10,263,526</u>	<u>11,236,311</u>	<u>11,236,311</u>
<u>2,147,395</u>	<u>2,147,395</u>	<u>2,394,708</u>	<u>2,394,708</u>	<u>2,641,900</u>	<u>2,641,900</u>
<u>\$76,802,321</u>	<u>\$30,032,491</u>	<u>\$75,630,463</u>	<u>\$29,415,360</u>	<u>\$73,212,541</u>	<u>\$28,299,876</u>
<u>97.28%</u>		<u>96.93%</u>		<u>96.52%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	72,949,716		72,025,171		69,854,441
	<u>\$78,949,716</u>		<u>\$78,025,171</u>		<u>\$75,854,441</u>

(continued)

**Geauga County, Ohio**

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

	2016		2015	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$3,069,479,330</u>	<u>\$3,069,479,330</u>	<u>\$3,046,411,200</u>	<u>\$3,046,411,200</u>
Debt Limitation	\$75,236,983	\$30,694,793	\$74,660,280	\$30,464,112
Total Outstanding Debt:				
Bonds:				
General Obligation	195,000	195,000	260,000	260,000
Special Assessments	418,949	418,949	438,811	438,811
Revenue	3,632,900	3,632,900	4,245,500	4,245,500
OWDA Loans	8,985,990	8,985,990	9,108,661	9,108,661
OPWC Loans	717,317	717,317	787,036	787,036
Notes	<u>2,000,000</u>	<u>2,000,000</u>	<u>3,300,000</u>	<u>3,300,000</u>
Total	<u>15,950,156</u>	<u>15,950,156</u>	<u>18,140,008</u>	<u>18,140,008</u>
Exemptions:				
Self-supporting Debt	8,985,990	8,985,990	9,108,661	9,108,661
Special Assessments	418,949	418,949	438,811	438,811
OPWC Loans	717,317	717,317	787,036	787,036
Debt Service Fund Balance	<u>2,958,689</u>	<u>2,958,689</u>	<u>2,737,318</u>	<u>2,737,318</u>
Total	<u>13,080,945</u>	<u>13,080,945</u>	<u>13,071,826</u>	<u>13,071,826</u>
Net Debt	<u>2,869,211</u>	<u>2,869,211</u>	<u>5,068,182</u>	<u>5,068,182</u>
Total Legal Debt Margin	<u>\$72,367,772</u>	<u>\$27,825,582</u>	<u>\$69,592,098</u>	<u>\$25,395,930</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>96.19%</u>		<u>93.21%</u>	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		69,236,983		68,660,280
		<u>\$75,236,983</u>		<u>\$74,660,280</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2014		2013		2012	
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>\$3,003,612,910</u>	<u>\$3,003,612,910</u>	<u>\$2,988,956,700</u>	<u>\$2,988,956,700</u>	<u>\$2,982,830,720</u>	<u>\$2,982,830,720</u>
\$73,590,323	\$30,036,129	\$73,223,918	\$29,889,567	\$73,070,768	\$29,828,307
325,000	325,000	390,000	390,000	455,000	455,000
683,074	683,074	911,768	911,768	1,284,922	1,284,922
4,104,301	4,104,301	3,354,000	3,354,000	3,403,000	3,403,000
10,152,811	10,152,811	11,198,153	11,198,153	12,069,114	12,069,114
856,755	856,755	926,474	926,474	996,193	996,193
<u>3,000,000</u>	<u>3,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>5,500,000</u>	<u>5,500,000</u>
<u>19,121,941</u>	<u>19,121,941</u>	<u>20,780,395</u>	<u>20,780,395</u>	<u>23,708,229</u>	<u>23,708,229</u>
10,152,811	10,152,811	11,198,153	11,198,153	12,069,114	12,069,114
683,074	683,074	911,768	911,768	1,284,922	1,284,922
856,755	856,755	926,474	926,474	996,193	996,193
<u>1,670,667</u>	<u>1,670,667</u>	<u>2,128,478</u>	<u>2,128,478</u>	<u>3,159,470</u>	<u>3,159,470</u>
<u>13,363,307</u>	<u>13,363,307</u>	<u>15,164,873</u>	<u>15,164,873</u>	<u>17,509,699</u>	<u>17,509,699</u>
<u>5,758,634</u>	<u>5,758,634</u>	<u>5,615,522</u>	<u>5,615,522</u>	<u>6,198,530</u>	<u>6,198,530</u>
<u>\$67,831,689</u>	<u>\$24,277,495</u>	<u>\$67,608,396</u>	<u>\$24,274,045</u>	<u>\$66,872,238</u>	<u>\$23,629,777</u>
<u>92.17%</u>		<u>92.33%</u>		<u>91.52%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>67,590,323</u>		<u>67,223,918</u>		<u>67,070,768</u>
	<u>\$73,590,323</u>		<u>\$73,223,918</u>		<u>\$73,070,768</u>

# Geauga County, Ohio

## *Demographic Statistics Last Ten Years*

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<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>
2021	95,565	\$6,898,095,000	\$72,182	8,520
2020	95,397	6,644,886,000	69,655	9,514
2019	93,649	6,500,257,000	69,411	9,925
2018	94,031	6,218,666,000	66,134	10,106
2017	93,918	5,780,539,000	61,549	10,333
2016	94,060	5,770,587,000	61,350	10,513
2015	94,102	5,284,607,000	56,158	10,864
2014	94,295	5,202,991,000	55,178	11,092
2013	93,972	5,071,628,000	53,970	11,867
2012	93,680	4,770,039,000	50,918	11,867

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

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

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

Sources: Geauga County Auditor

Population Density (Persons/Sq Mi.)	Average Unemployment Rates (3)		
	Geauga	Ohio	US
234.2	4.1	5.1	5.3
233.8	6.7	8.1	8.1
229.5	3.5	4.1	3.7
232.8	4.3	4.6	3.9
232.5	4.8	5.0	4.4
232.8	4.4	4.9	4.9
232.9	4.0	4.9	5.3
233.4	5.1	5.7	6.2
232.6	6.4	7.4	7.4
231.9	6.0	7.2	8.1

## Geauga County, Ohio

### *Ten Largest Employers 2021 and 2012*

2021				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
University Hospital Health Systems	Hospital/Health Care	1930	1,850	3.90%
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,320	2.79
Great Lakes Cheese	Cheese Packager	1958	1,011	2.13
WalMart	(a) Retailer	1962*	816	1.72
Geauga County	Government	1806	716	1.51
The HC Companies (Dillen Products/Myers)	Manufacturer	2008	594	1.25
Chardon Local School District	(b) School District	---	582	1.23
Kenston Local School District	School District	---	577	1.22
Giant Eagle	(a) Retailer	1931*	469	0.99
West Geauga Local School District	(b) School District	---	419	0.88
Total			8,354	17.62%
Total County Civilian Workforce			47,400	

2012				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc.	Manufacturer	1969	1,078	2.19%
Geauga County	Government	1806	1,006	2.04
University Hospital (Geauga Hospital)	Hospital/Health Care	1930	875	1.77
WalMart	(a) Retailer	1962*	766	1.55
Giant Eagle	(a) Retailer	1931*	607	1.23
Great Lakes Cheese	Cheese Packager	1958	590	1.20
Chardon Local School District	School District	---	590	1.20
Kenston Local School District	School District	---	515	1.04
Dillen Products	Manufacturer	1985	358	0.73
Heather Hill Incorporated	Healthcare Provider	---	310	0.63
Total			6,695	13.58%
Total County Civilian Workforce			49,300	

(a) Includes ALL Geauga County locations

(b) Includes all W-2's issued

\* Indicates date national entity began

Sources: Human Resource Departments

Ohio Department of Job and Family Services, Labor Market Information

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## Geauga County, Ohio

### *Construction, Bank Deposits and Property Values Last Ten Years*

Year	New Construction (1)			Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
2021 (2)	\$21,328,760	\$7,470,380	\$28,799,140	\$3,199,802,000
2020	27,265,780	9,872,510	37,138,290	2,910,158,000
2019	21,743,080	8,823,290	30,566,370	2,695,660,000
2018	22,593,570	4,379,870	26,973,440	2,450,788,000
2017	21,011,480	2,193,620	23,205,100	2,356,561,000
2016	18,684,680	4,689,970	23,374,650	2,251,738,000
2015	17,019,950	1,908,360	18,928,310	2,170,148,000
2014	18,658,290	2,823,840	21,482,130	1,683,085,000
2013	16,039,070	2,177,560	18,216,630	759,520,000
2012	13,822,300	632,640	14,454,940	754,396,000

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

(2) Represents the 2021 tax year 2022 collection year.

(3) Tax exempt value is not included in agricultural/residential and commercial/industrial values.

Sources: Geauga County Auditor  
Federal Reserve Bank - Cleveland, Ohio



Real Property Value		
Agricultural/ Residential	Commercial/ Industrial/PU	Tax Exempt (3)
\$3,089,243,810	\$378,754,710	\$289,694,070
3,068,377,270	362,978,860	273,260,470
2,772,781,000	353,972,760	270,590,290
2,750,968,140	344,349,890	268,663,450
2,731,325,410	338,065,800	264,574,680
2,646,410,590	339,742,680	256,398,260
2,632,099,660	337,581,590	249,419,370
2,619,766,110	337,850,450	245,771,930
2,587,968,450	334,093,980	248,175,740
2,578,288,810	336,452,520	251,072,840

# Geauga County, Ohio

## County Government Employees Last Ten Years

	2021	2020	2019	2018
<b>Government Activities</b>				
Legislative and Executive				
General	115	96	100	99
Real Estate Assessment	14	12	13	18
Delinquent Tax Collector	4	4	7	7
Community Development Admin.	3	1	3	2
Judicial				
General	63	62	59	60
Law Library	1	1	1	1
Common Pleas Mediation	2	2	3	0
Certificate of Title	7	6	7	8
CASA	4	4	3	4
Intensive Supervision	2	2	2	1
Care and Custody	3	2	6	2
Court Technology	2	2	2	2
Pre-sentence Investigation Reporting	1	0	1	1
Public Safety				
General	130	139	139	141
911 Program	8	8	8	7
800 System Communication	3	3	3	3
Youth Center	0	0	0	0
Victim Witness	1	1	1	1
Education and Enforcement	0	0	0	0
D.A.R.E.	0	0	0	0
Miscellaneous	8	7	6	6
Public Works				
General	3	2	3	0
Motor Vehicle and Gas Tax	51	59	59	56
Human Services				
General	10	9	10	10
Developmental Disabilities	56	67	74	103
Child Support Enforcement	10	10	11	10
Transportation Administration	26	26	26	27
Aging	36	35	39	37
County Home	0	0	0	0
Public Assistance	68	74	70	69
Health Services				
Mental Health	4	5	5	5
Dog and Kennel	5	6	6	5
<b>Business-Type Activities</b>				
Water Resources	33	36	36	32
Water District	3	3	3	3
Storm Water	1	1	1	1
<b>Agencies</b>	39	105	102	97
<b>TOTALS</b>	716	790	809	818

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

2017	2016	2015	2014	2013	2012
86	96	101	107	115	122
16	15	17	21	23	16
8	8	10	11	25	12
4	4	4	4	3	4
64	68	69	70	75	60
1	1	1	1	1	1
0	2	4	3	3	3
9	9	8	9	9	8
5	4	4	5	3	4
1	1	2	2	3	3
3	2	3	1	4	5
2	2	2	2	2	1
1	1	1	1	1	1
147	136	136	170	169	155
7	8	8	11	8	9
3	3	3	2	2	2
0	0	0	0	0	0
1	1	1	1	1	1
0	0	0	0	0	0
0	0	2	2	2	2
5	6	7	10	9	10
0	0	0	3	4	3
55	49	49	53	58	60
10	9	6	9	8	8
111	119	130	140	174	205
11	12	13	14	13	11
29	29	25	28	26	27
36	35	33	34	35	33
14	16	13	15	15	18
74	72	65	67	70	69
5	5	5	5	5	5
5	4	4	4	4	4
34	34	36	38	35	34
3	3	1	3	1	2
1	1	1	1	1	1
99	107	111	114	117	107
850	862	875	961	1,024	1,006

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b>Government Activities</b>				
General Government				
Legislative and Executive				
Auditor's Vehicles	2	2	2	2
Commissioner's Vehicles	1	1	1	1
Prosecutor's Vehicles	1	1	1	2
Maintenance Vehicles	12	12	12	10
Commissioner Owned Buildings	43	43	43	45
Square footage of County Administration Buildings	108,848	108,848	108,848	108,848
Judicial				
Juvenile Court Vehicles	0	0	0	0
Care and Custody Vehicles	0	0	0	0
Square footage of County Administration Buildings	19,835	19,835	19,835	19,835
Public Safety				
Building Department Vehicles	6	6	4	5
Coroner's Vehicles	1	1	1	1
Sheriff's Vehicles	76	79	82	84
Square footage of Safety Center	87,237	87,237	87,237	87,237
Square footage of Post 2 Facility	13,030	13,030	13,030	13,030
911 Program Vehicles	0	0	0	0
Youth Center Vehicles	0	0	0	0
Square footage of Youth Center	4,646	4,646	4,646	4,646
Public Works				
Number of Bridges	187	187	187	187
Lane Miles of Bridges	235.7	235.7	235.7	235.7
Engineer's Vehicles	77	77	57	57
Square footage of County Engineer's facilities	68,616	68,616	68,616	68,616
Human Services				
Veterans Service's Vehicles	1	1	1	1
Developmental Disabilities Vehicles	9	9	9	9
Square footage of GCBDD Facilities	117,499	117,499	119,991	119,991
Children's Services Levy Vehicles	2	2	2	3
Child Support Enforcement Vehicles	2	2	2	2
Transportation Administration Vehicles	17	23	21	19
Square footage of Transportation Facility	18,630	18,630	18,630	18,630
Aging Department Vehicles	16	19	14	16
Square footage of Senior Center	0	0	0	26,358
County Home Vehicles	0	0	0	0
Square footage of County Home	16,770	16,770	16,770	16,770
Public Assistance Vehicles	12	12	10	8
Square footage of JFS Administration Building	0	0	18,486	18,486
Health Services				
Dog and Kennel Vehicles	2	2	2	2
Square footage of Animal Shelter	2,562	2,562	2,562	2,562
Mental Health Vehicles	1	1	1	1
Square footage of Ravenwood	9,654	9,654	9,654	9,654
Square footage of Mental Health Apartment Complex	8,972	8,972	8,972	8,972

2017	2016	2015	2014	2013	2012
2	2	2	2	2	2
1	1	1	1	1	1
2	1	1	0	1	1
10	9	8	7	7	6
45	45	45	45	45	45
108,848	108,848	108,848	108,848	108,848	108,848
0	1	1	1	1	1
0	0	1	1	1	1
19,835	19,835	19,835	19,835	19,835	19,835
4	4	4	4	4	4
1	1	1	1	0	1
78	80	78	79	83	75
87,237	87,237	87,237	87,237	87,237	87,237
13,030	13,030	13,030	13,030	13,030	13,030
0	0	0	0	0	0
0	0	0	0	0	0
4,646	4,646	4,646	4,646	4,646	4,646
187	187	187	187	188	188
235.7	235.7	235.7	235.6	234.8	234.8
56	54	49	49	49	54
68,616	68,616	64,616	64,616	64,616	64,616
1	1	1	1	1	1
12	13	27	25	29	27
119,991	119,991	119,991	119,991	119,991	119,991
3	3	4	3	3	5
2	2	2	2	1	1
19	19	20	24	26	21
18,630	18,630	18,630	18,630	18,630	18,630
12	11	10	12	10	9
26,358	26,358	26,358	26,358	26,358	26,358
1	1	0	0	0	2
16,770	16,770	16,770	16,770	16,770	16,770
7	6	6	8	8	5
18,486	18,486	18,486	18,486	18,486	18,486
2	2	1	3	2	2
2,562	2,562	2,562	2,562	2,562	2,562
1	1	1	1	1	1
9,654	9,654	9,654	9,654	9,654	9,354
8,972	8,972	8,972	8,972	0	0

(continued)

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b><i>Business-Type Activities</i></b>				
Water Resources Vehicles	32	36	39	40
Water Resources Owned Buildings	0	0	0	0
Number of Wastewater Facilities Maintained	63	63	57	64
Square footage of Water Resource Garage	20,170	20,170	20,170	20,170
Square footage of Infirmery Laboratory Facility	4,374	4,374	4,374	4,374
Water District Vehicles	7	3	3	3
Number of Water Facilities Maintained	6	6	6	6
<b><i>Agencies</i></b>				
Emergency Management Vehicles	3	3	2	2

Source: Geauga County Capital Asset Records

2017	2016	2015	2014	2013	2012
39	37	37	38	38	38
0	1	1	1	1	1
63	63	62	62	62	62
20,170	20,170	20,170	20,170	20,170	20,170
4,374	4,374	4,374	4,374	4,374	4,374
1	4	4	4	3	4
6	6	6	6	6	6
2	3	2	2	2	2

## Geauga County, Ohio

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

	2021	2020	2019	2018
<b>Government Activities</b>				
Legislative and Executive				
Auditor				
Parcels Transferred	3,940	3,567	3,387	3,507
Accounting Warrants (checks) Issued (#)	21,163	21,993	23,862	24,175
Accounting Warrants (checks) Issued (\$)	\$290,649,730	\$263,113,555	\$246,268,139	\$241,309,335
Board of Elections				
Registered Voters	67,401	67,972	64,410	66,740
Voter Turnout in November	20,699	56,600	22,231	43,325
Percentage of Voter Turnout	30.71 %	83.27 %	34.51 %	64.92 %
Recorder				
Deeds Filed	3,328	4,004	3,852	3,941
Mortgages Filed	5,742	5,349	3,948	3,597
Judicial				
Common Pleas Court Cases				
Civil	473	496	729	701
Criminal	225	204	222	197
Domestic	298	273	315	302
Felony Indictments	225	198	207	188
Judgment Liens	2,993	434	1,826	1,930
Public Safety - Sheriff's Department Activity				
Phone Calls Received by Communications Center	89,155	97,803	97,634	103,876
Traffic Citations Issued	1,917	1,292	1,485	1,364
Operating a Motor Vehicle while				
Intoxicated (OMVI) Arrests	178	123	149	138
Criminal Cases Processed	1,269	1,058	1,435	1,558
Domestic Violence Arrests	75	58	69	70
Drug Offenses	172	156	163	119
Juvenile Offenses	161	75	118	140
Assaults	42	66	45	26
Vehicular Homicide	0	0	0	0
Total Beds in the Safety Center	182	182	182	182
Inmates Received and Processed	1,852	2,086	2,457	2,365
Total Meals Served	85,474	110,694	148,342	156,934
Health Services - Dog and Kennel				
Dogs Licensed	9,820	10,387	11,225	11,773
Number of Penalties Assessed	104	583	821	744
Replacement Tags Issued	37	26	31	42
Kennels	24	19	22	22
Number of Kennel Penalties Assessed	0	0	2	0
<b>Business-Type Activities</b>				
Water Resources				
Sewer Customer Accounts	6,509	7,143	7,769	7,767
Gallons of Wastewater Treated	709,000,000	640,080,000	616,000,000	722,355,000
Miles of Sewer Lines Maintained	134	134	134	135
Facilities Maintained	63	63	57	64
Water District				
Water Customer Accounts	918	885	864	861
Miles of Water Lines Maintained	34	34	34	33
Facilities Maintained	6	6	6	6

Sources: Various Geauga County Departments



2017	2016	2015	2014	2013	2012
3,456	3,587	3,395	3,262	3,161	2,991
33,635	22,788	24,978	25,223	25,030	23,237
\$227,235,866	\$231,922,055	\$230,905,043	\$224,964,199	\$224,069,215	\$243,224,022
65,493	64,950	61,891	64,248	63,501	66,849
26,082	51,580	32,110	31,737	22,751	51,806
39.82 %	79.41 %	51.88 %	49.40 %	35.83 %	77.50 %
3,979	3,891	3,915	2,824	3,582	3,281
4,090	4,460	4,136	4,603	4,899	5,012
722	744	702	716	809	909
223	207	240	230	222	171
290	286	324	329	343	375
217	217	226	230	222	171
2,951	1,906	1,919	2,212	2,305	2,338
106,113	100,571	94,808	81,834	76,680	112,779
1,774	1,855	1,401	1,552	1,743	1,757
156	147	154	157	173	230
1,669	1,568	1,617	2,123	2,628	2,008
87	71	60	89	110	81
196	167	198	285	165	157
145	166	200	157	158	202
54	51	61	53	55	71
0	0	0	0	0	0
182	182	182	182	182	182
2,475	2,899	2,932	2,349	2,569	3,055
142,463	153,253	147,570	141,598	126,884	138,026
11,803	11,946	11,731	12,157	12,281	12,814
658	708	454	658	671	773
32	34	26	26	32	49
26	27	27	30	29	39
0	2	1	7	1	1
7,738	7,671	7,632	7,797	7,542	7,542
773,600,000	716,000,000	804,000,000	740,000,000	737,000,000	718,000,000
138	135	133	133	133	132
63	63	62	62	62	62
890	858	788	752	721	707
33	30	30	30	29	29
6	6	6	6	6	6

# Geauga County, Ohio

## *Miscellaneous Statistics*

*December 31, 2021*

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Date of Incorporation	1806
29th Most Populated County in the State (88 Counties in Ohio)	95,595 Estimated
County Seat	Chardon, Ohio
Area - Square Miles	408
Number of Political Subdivisions Located in the County	
Villages	5
Townships	16
City	1
School Districts	5
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	56.6
State Highways	137.6
County Highways	235.7
Communications	
1 Radio Stations - WKHR - FM 91.5	
1 Television Station - Geauga TV	
3 Newspapers - Geauga County Maple Leaf	
Gauga Times Courier	
Chagrin Valley Times	
Airport	
Gauga County Airport - Recreational Airport	

(continued)

### Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

# Geauga County, Ohio

*Miscellaneous Statistics (continued)*

*December 31, 2021*

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

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

Source: United States Department of Agriculture 2017 Census

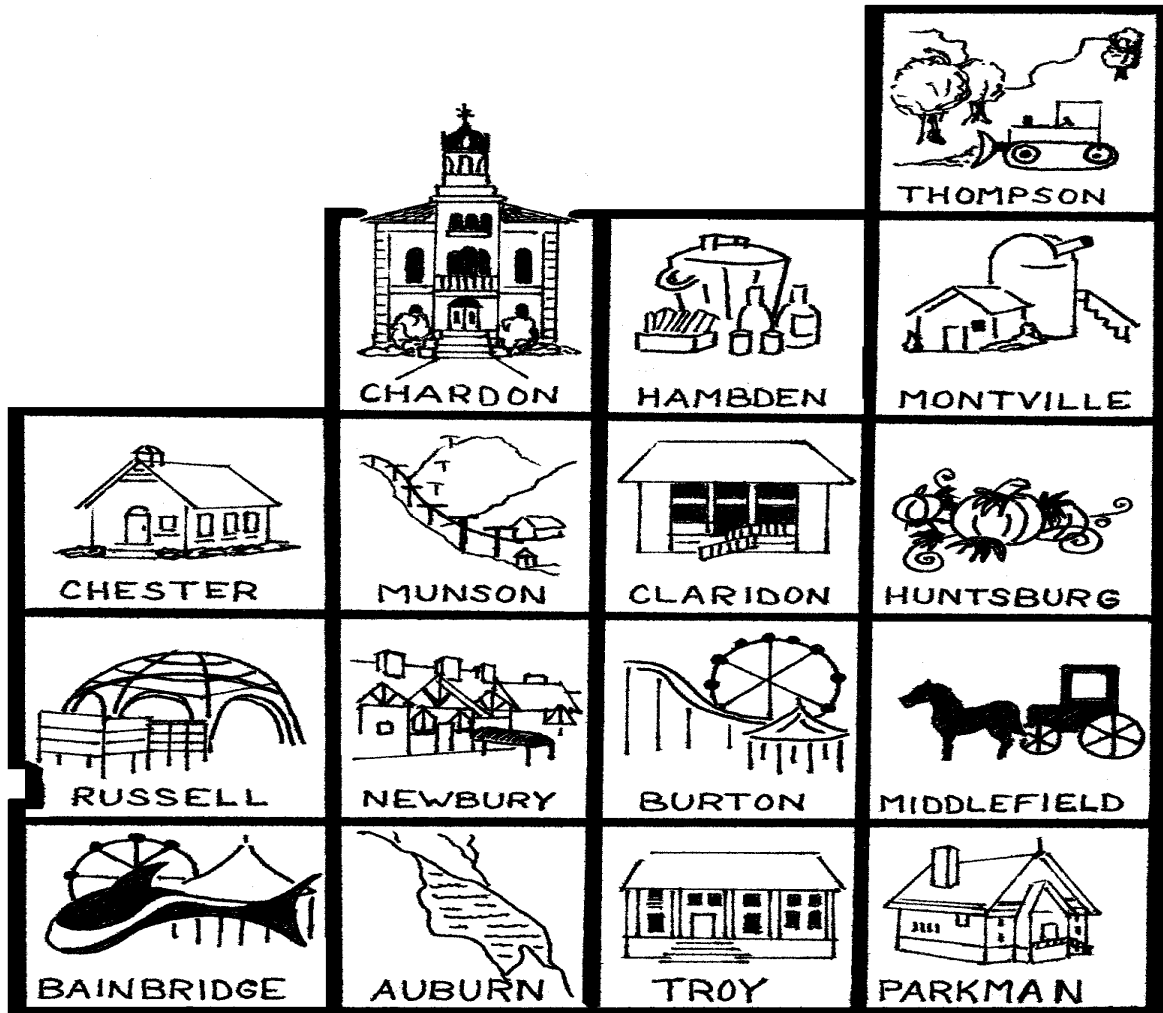
# Geauga County, Ohio

## Townships, Villages, and City within the County

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

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

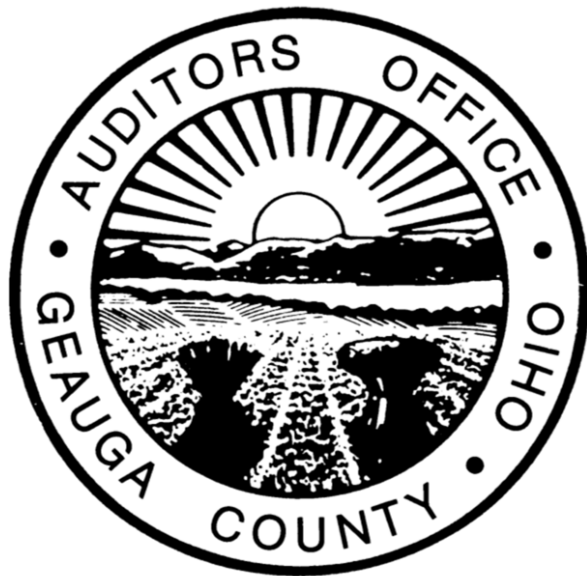
\*Population of residents in Geauga County only



*R. Korman*

Geauga County, Ohio was incorporated March 1, 1806.  
The following Auditors have served the people of Geauga County.

Name	Term
Edward Paine, Jr.	1806
Orestes K. Hawley	1806-1807
Abraham Tappen	1807-1810
Nehemiah King	1810-1811
Jedeidiah Beard	1811-1818
Ralph Cowles	1818-1821
Eleazer Paine	1821-1827
Ralph Cowles	1827-1835
William Kerr	1835-1839
Ralph Cowles	1839-1845
William K. Williston	1845-1851
Marsh Smith	1851-1857
C.C. Fields	1857-1865
Abram P. Tilden	1865-1873
Milton L. Maynard	1873-1877
William Howard	1877-1887
Sylvester D. Hollenbeck	1887-1899
Wallace W. Hull	1899-1909
H.A. Cowles	1909-1913
A.A. Fowler	1913-1917
H.E. Leachy	1917-1923
Ethel L. Thrasher	1923-1943
Wilma F. Kronk	1943-1968
Helen K. Frank	1968-1979
Richard J. Makowski	1979-1995
Tracy A. Jemison	1995 - 2008
Frank J. Gliha	2009 - 2017
Charles E. Walder	2018 - Present



# OHIO AUDITOR OF STATE KEITH FABER



**GEAUGA COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 8/11/2022**

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

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