



Dave Yost • Auditor of State

**GEAUGA COUNTY
DECEMBER 31, 2016**

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GEAUGA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Pass Through Grant Number	Passed Through to Subrecipients	Disbursements
U.S. DEPARTMENT OF AGRICULTURE					
Passed through Ohio Department of Job & Family Services:					
SNAP - Income Maintenance Food Assistance	10.561	JFSCFB16	G-1617-11-5515	\$0	\$175,513
SNAP - Income Maintenance Food Assistance	10.561	JFSCFB17	G-1617-11-5515	0	51,379
SNAP - Food Assistance Employment and Training Participation 100%	10.561	JFSCF116	G-1617-11-5515	0	13,599
SNAP - Food Assistance Employment and Training Participation 100%	10.561	JFSCF117	G-1617-11-5515	0	8,089
SNAP - Food Assistance Employment and Training Participation 50%	10.561	JFSCFP16	G-1617-11-5515	0	6,264
SNAP - Food Assistance Employment and Training Participation 50%	10.561	JFSCFP17	G-1617-11-5515	0	3,695
Subtotal CFDA 10.561				0	258,539
Direct Award					
Water and Waste Disposal Systems for Rural Communities	10.760	N/A	N/A	0	629,206
SUBTOTAL U.S. DEPARTMENT OF AGRICULTURE				0	887,745
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
Passed through the Ohio Department of Development:					
Community Development Block Grant/State's Program: Formula Program	14.228	B-F-15-1AZ-1	N/A	0	131,051
Community Development Block Grant/State's Program: Residential Public Infrastructure Grant Program	14.228	B-F-14-1AZ-1	N/A	0	21,962
Community Development Block Grant/State's Program: Revolving Loan Program	14.228	N/A	N/A	0	552,500
Subtotal CFDA 14.228				0	705,513
Direct Award					
Continuum of Care Program: Homeless Program	14.267	OH0205L5E071407	N/A	29,660	29,660
Continuum of Care Program: Homeless Program	14.267	OH0205L5E071508	N/A	62,553	62,553
Continuum of Care Program: Permanent Supportive Housing	14.267	OH0165L5E071401	N/A	49,086	68,353
Continuum of Care Program: Permanent Supportive Housing	14.267	OH0165L5E071502	N/A	15,704	28,900
Subtotal CFDA 14.267				157,003	189,466
SUBTOTAL U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				157,003	894,979
U.S. DEPARTMENT OF FISH & WILDLIFE					
Direct Award					
Partners for Fish and Wildlife	15.631	F16AC00794	N/A	0	16,538
Partners for Fish and Wildlife	15.631	F16AC00713	N/A	0	2,205
Subtotal CFDA 15.631				0	18,743
SUBTOTAL U.S. DEPARTMENT OF FISH & WILDLIFE				0	18,743
U.S. DEPARTMENT OF JUSTICE					
Passed through Ohio Attorney General's Office:					
Juvenile Accountability Block Grants	16.523	2013-JB-014-B226	N/A	0	7,331
Crime Victim Assistance Formula Grants					
Crime Victim Assistance Formula Grants	16.575	2015-VOCA-19813047	N/A	0	31,856
Crime Victim Assistance Formula Grants	16.575	2016-VOCA-19812889	N/A	0	199,984
Crime Victim Assistance Formula Grants	16.575	2016-VOCA-27434016	N/A	0	710
Crime Victim Assistance Formula Grants	16.575	2016-VOCA-27838619	N/A	0	531
Crime Victim Assistance Formula Grants	16.575	2017-VOCA-43552215	N/A	0	59,584
Crime Victim Assistance Formula Grants	16.575	2017-VOCA-43552248	N/A	0	13,361
Subtotal CFDA 16.575				0	306,026
Passed through Ohio Department of Public Safety:					
Violence Against Women Formula Grants	16.588	2013-WF-VA2-8214A	N/A	0	8,486
Violence Against Women Formula Grants	16.588	2015-WF-VA2-8214	N/A	0	48,511
Subtotal CFDA 16.588				0	56,997
Passed through Ohio Attorney General's Office:					
Bulletproof Vest Partnership Program	16.607	FY 2014 BPV	N/A	0	2,496
Bulletproof Vest Partnership Program	16.607	FY 2014 BPV	N/A	0	1,035
Bulletproof Vest Partnership Program	16.607	FY 2015 BPV	N/A	0	3,352
Subtotal CFDA 16.607				0	6,883
Passed through Ohio Department of Public Safety:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-LLE-5108	N/A	0	9,343
SUBTOTAL U.S. DEPARTMENT OF JUSTICE				0	386,580
U.S. DEPARTMENT OF LABOR					
Passed through Workforce Investment Act - Area 19:					
Workforce Investment Act Cluster:					
Workforce Investment Act Adult Program	17.258	FY15	N/A	0	1,889
Workforce Investment Act Adult Program	17.258	FY16	N/A	0	76,175
Workforce Investment Act Youth Activities	17.259	SFY17	N/A	0	22,572
Workforce Investment Act Youth Activities	17.259	JFSCYP15	N/A	0	54,412
Workforce Investment Act Dislocated Worker Formula Grants	17.278	SFY15	G-1617-11-5515	0	43,744
Workforce Investment Act Dislocated Worker Formula Grants	17.278	SFY16	G-1617-11-5515	0	23,079
Total Workforce Investment Act Cluster				0	221,871
SUBTOTAL U.S. DEPARTMENT OF LABOR				0	221,871
U.S. DEPARTMENT OF TRANSPORTATION					
Direct Program:					
Airport Improvement Program: Federal Aviation Administration - Obstruction Light	20.106	AIP-3-39-0054-017-2014	N/A	0	5,490
Airport Improvement Program: Federal Aviation Administration - Terminal Apron	20.106	AIP-3-39-0054-018-2015	N/A	0	206,153
Airport Improvement Program: Federal Aviation Administration - Airfield Lighting	20.106	AIP-3-39-0054-019-2017	N/A	0	108,823
Subtotal CFDA 20.106				0	320,466
Passed through Ohio Department of Transportation - Transportation for Non-Urbanized Areas:					
Formula Grants for Rural Areas - Operating	20.509	OH-18-X036	RPTF-4101-035161	0	554,537
Formula Grants for Rural Areas - Capitalized Maintenance	20.509	OH-18-X036	RPTM-0101-036161	0	184,068
Subtotal CFDA 20.509				0	738,605
Federal Transit Cluster:					
Bus and Bus Facilities Formula Program	20.526	BABF-0101-019161	N/A	0	175,859
Total Federal Transit Cluster				0	175,859
Passed through Ohio Department of Public Safety:					
Highway Safety Cluster:					
State and Community Highway Safety: High Visibility Enforcement Overtime	20.600	STEP-2016-28-00-00-00473-00	N/A	0	15,685
State and Community Highway Safety: High Visibility Enforcement Overtime	20.600	STEP-2017-28-00-00-00493-00	N/A	0	1,918
National Priority Safety Programs: High Visibility Enforcement Overtime	20.616	IDEP-2016-28-00-00-00320-00	N/A	0	21,478
National Priority Safety Programs: High Visibility Enforcement Overtime	20.616	IDEP-2017-28-00-00-00344-00	N/A	0	4,896
Total Highway Safety Cluster				0	43,977
SUBTOTAL U.S. DEPARTMENT OF TRANSPORTATION				0	1,278,907

GEAUGA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Pass Through Grant Number	Passed Through to Subrecipients	Disbursements
U.S. DEPARTMENT OF EDUCATION					
Passed through Ohio Department of Education:					
<i>Special Education Cluster:</i>					
Special Education-Grants to States IDEA Part B	84.027	65995 FY16 USAS #516	N/A	0	31,956
Special Education-Grants to States IDEA Part B	84.027	65995 FY17 USAS #516	N/A	0	31,639
Total Highway Safety Cluster				0	63,595
Passed through Ohio Department of Health:					
Special Education Grants for Infants and Families	84.181	SFY2015	G-1617-11-5515	0	30,669
Special Education Grants for Infants and Families	84.181	SFY2016	G-1617-11-5515	0	39,628
Subtotal for CFDA 84.181				0	70,297
SUBTOTAL U.S. DEPARTMENT OF EDUCATION					
0					
133,892					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES					
Passed through the Western Reserve Area Agency on Aging:					
Special Programs for the Aging, Title III, Part D - Disease Prevention and Health Promotion Services	93.043	N/A	CY16	0	6,515
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CY2016	N/A	0	115,812
National Family Caregiver Support, Title III, Part E	93.052	CY2016	N/A	0	134,471
Passed through Ohio Department of Mental Health and Addiction Services:					
Substance Abuse and Mental Health Services/Projects of Regional and National Significance	93.243	FY2017	G-1617-11-5515	0	11,726
Passed through Ohio Department of Job & Family Services:					
Promoting Safe and Stable Families - Caseworker Visits	93.556	JFSCMC16	G-1617-11-5515	0	2,770
Promoting Safe and Stable Families - Caseworker Visits	93.556	JFSCMC17	G-1617-11-5515	0	2,797
Promoting Safe and Stable Families - Caseworker Visits Admin	93.556	JFSCMC16	G-1617-11-5515	0	277
Promoting Safe and Stable Families - Caseworker Visits Admin	93.556	JFSCPF15	G-1617-11-5515	0	280
Promoting Safe and Stable Families - ESAA Preservation	93.556	JFSCPF16	G-1617-11-5515	0	7,955
Promoting Safe and Stable Families - ESAA Preservation	93.556	JFSCPF17	G-1617-11-5515	0	1,146
Promoting Safe and Stable Families - ESAA Preservation Operating	93.556	JFSCPF16	G-1617-11-5515	0	4,418
Promoting Safe and Stable Families - ESAA Preservation Operating	93.556	JFSCPF17	G-1617-11-5515	0	4,358
Promoting Safe and Stable Families - ESAA Reunification	93.556	JFSCPF16	G-1617-11-5515	0	10,430
Promoting Safe and Stable Families - ESAA Reunification	93.556	JFSCPF17	G-1617-11-5515	0	2,834
Promoting Safe and Stable Families - ESAA Reunification Operating	93.556	JFSCPF16	G-1617-11-5515	0	3,902
Promoting Safe and Stable Families - ESAA Reunification Operating	93.556	JFSCPF17	G-1617-11-5515	0	3,850
Promoting Safe and Stable Families - Family Stability	93.556	5AU-16-C0028	G-1617-11-5515	0	13,683
Promoting Safe and Stable Families - Family Stability	93.556	5AU-17-C0028	G-1617-11-5515	0	9,729
Subtotal CFDA 93.556				0	68,429
Temporary Assistance for Needy Families (TANF) - Admin					
TANF - Admin	93.558	JFSCTF16	G-1617-11-5515	0	240,113
TANF - Admin	93.558	JFSCTF17	G-1617-11-5515	0	20,552
TANF - Fraud Awareness	93.558	JFSCTF16	G-1617-11-5515	0	1,971
TANF - Regular	93.558	JFSCTF16	G-1617-11-5515	72,527	303,896
TANF - Regular	93.558	JFSCTF17	G-1617-11-5515	8,960	59,132
TANF - Summer Youth	93.558	JFSCTF16	G-1617-11-5515	0	185,761
TANF - Independent Living	93.558	JFSCTF16	G-1617-11-5515	0	8,404
Comprehensive Case Management and Employment Program TANF - Admin	93.558	JFSCTF16	G-1617-11-5515	0	6,668
Subtotal CFDA 93.558				81,487	826,497
Child Support Enforcement Title IV-D					
Child Support Enforcement Title IV-D	93.563	JFSCCS16	G-1617-11-5515	0	1,000
Child Support Enforcement Title IV-D	93.563	JFSCCS16	G-1617-11-5515	0	250,277
Child Support Enforcement Incentives	93.563	JFSCCS16	G-1617-11-5515	0	181,083
Child Support Enforcement Training	93.563	JFSCCS17	G-1617-11-5515	0	98,246
Subtotal CFDA 93.563				0	530,606
Passed through the Western Reserve Area Agency on Aging:					
Low Income Home Energy Assistance	93.568	FY16	N/A	0	2,412
Low Income Home Energy Assistance	93.568	FY17	N/A	0	2,588
				0	5,000
Passed through the Ohio Department of Development:					
Low Income Home Energy Assistance - Administration and Operation	93.568	16-HE-152	G-1617-11-5515	0	34,763
Low Income Home Energy Assistance - Administration and Operation	93.568	17-HE-152	G-1617-11-5515	0	13,041
				0	47,804
Low Income Home Energy Assistance - Operations					
Low Income Home Energy Assistance - Operations	93.568	16-HE-252	G-1617-11-5515	0	124,614
Low Income Home Energy Assistance - Operations	93.568	17-HE-252	G-1617-11-5515	0	33,452
				0	158,066
Low Income Home Energy Assistance - Summer Crisis Grant					
Low Income Home Energy Assistance - Summer Crisis Grant	93.568	16-HC-252	G-1617-11-5515	0	8,480
Subtotal CFDA 93.568				0	219,350
Passed through the Geauga Community Action Council:					
Community Services Block Grant	93.569	1415-25	G-1415-11-5361/G-1617-11-5515	0	16,727
Community Services Block Grant	93.569	1617-25	G-1617-11-5515	0	66,132
Subtotal CFDA 93.569				0	82,859
Passed through Ohio Department of Job & Family Services:					
Child Care and Development Block Grant - Administration	93.575	JFSCCD17	G-1617-11-5515	0	9,486
Child Care and Development Block Grant - Operating	93.575	JFSCCD17	G-1617-11-5515	0	20,551
Subtotal CFDA 93.575				0	30,037
Stephanie Tubbs Jones Child Welfare Services Program					
Stephanie Tubbs Jones Child Welfare Services Program	93.645	JFSCCW16	G-1617-11-5515	0	51,183
Stephanie Tubbs Jones Child Welfare Services Program	93.645	JFSCCW17	G-1617-11-5515	0	50,493
Stephanie Tubbs Jones Child Welfare Services Program - Administration	93.645	JFSCCW16	G-1617-11-5515	0	5,119
Stephanie Tubbs Jones Child Welfare Services Program - Administration	93.645	JFSCCW17	G-1617-11-5515	0	5,050
Stephanie Tubbs Jones Child Welfare Services Program - Family Stability Part 1	93.645	5AU-17-C0028	G-1617-11-5515	0	1,202
Subtotal CFDA 93.645				0	113,047
Title IV-E Foster Care - Administration and Training					
Title IV-E Foster Care - Administration and Training	93.658	JFSCAA16	G-1617-11-5515	0	111,674
Title IV-E Foster Care - Administration and Training	93.658	JFSCAA17	G-1617-11-5515	0	40,283
Title IV-E Foster Care - Administration and Training	93.658	JFSFAA16	G-1617-11-5515	0	402,309
Subtotal CFDA 93.658				0	554,266
Adoption Assistance Formula Grants - Administration and Training					
Adoption Assistance Formula Grants - Administration and Training	93.659	JFSCAA16	G-1617-11-5515	0	283,828
Adoption Assistance Formula Grants - Administration and Training	93.659	JFSCAA17	G-1617-11-5515	0	93,330
Adoption Assistance Formula Grants - Nonrecurring Adoption	93.659	JFSFAA17	G-1617-11-5515	0	2,590
Subtotal CFDA 93.659				0	379,748
Social Services Block Grant - Title XX - Base					
Social Services Block Grant - Title XX - Base	93.667	JFSCSS16	G-1617-11-5515	0	163,936
Social Services Block Grant - Title XX - Base	93.667	JFSCSS17	G-1617-11-5515	0	44,523
Social Services Block Grant - Title XX - Transfer	93.667	JFSCTX16	G-1617-11-5515	61,461	252,045
Social Services Block Grant - Title XX - Transfer	93.667	JFSCTX17	G-1617-11-5515	0	77,429
Passed through Ohio Department of Developmental Disabilities:					
Social Services Block Grant	93.667	Title XX FY16	N/A	0	48,374

GEAUGA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Pass Through Grant Number	Passed Through to Subrecipients	Disbursements
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)					
Passed through Ohio Department of Mental Health:					
Social Services Block Grant	93.667	Title XX FY16	N/A	18,944	18,944
Social Services Block Grant	93.667	Title XX FY17	N/A	22,361	22,361
Subtotal CFDA 93.667				<u>102,766</u>	<u>627,612</u>
Passed through Ohio Department of Job & Family Services:					
Chafee Foster Care Independence Program Formula Grants	93.674	JFSCIL16	G-1617-11-5515	0	15,585
Chafee Foster Care Independence Program Formula Grants	93.674	JFSCIL17	G-1617-11-5515	0	3,291
Subtotal CFDA 93.674				<u>0</u>	<u>18,876</u>
Medicaid Cluster:					
Medicaid 50%	93.778	MCDFMT16	G-1617-11-5515	0	72,145
Medicaid 50%	93.778	MCDFMT17	G-1617-11-5515	0	1,580
Medicaid Enhanced	93.778	MCDFMT16	G-1617-11-5515	0	316,873
Medicaid Enhanced	93.778	MCDFMT17	G-1617-11-5515	0	144,658
Medicaid NET	93.778	MCDFMT16	G-1617-11-5515	0	15,861
Medicaid NET	93.778	MCDFMT17	G-1617-11-5515	0	4,606
Passed through the Ohio Department of Developmental Disabilities:					
Medical Assistance Program	93.778	CY15	N/A	0	102,228
Total Medicaid Cluster				<u>0</u>	<u>657,951</u>
Passed through Ohio Department of Mental Health:					
Block Grants for Community Mental Health Services - Block Grant Base	93.958	FY16	N/A	25,857	25,857
Block Grants for Community Mental Health Services - Block Grant Base	93.958	FY17	N/A	32,837	32,837
Block Grants for Community Mental Health Services - Forensic Grant	93.958	FY17	N/A	1,100	1,100
Block Grants for Community Mental Health Services - Forensic Grant	93.958	FY17	N/A	1,650	1,650
Subtotal CFDA 93.958				<u>61,444</u>	<u>61,444</u>
Passed through the Ohio Department of Alcohol and Drug Addiction Services:					
Block Grants for Prevention and Treatment of Substance Abuse - Youth-Led Prevention Allocations	93.959	FY16	N/A	1,414	1,414
Substance Abuse Prevention and Treatment Block Grant - Prevention	93.959	FY16	N/A	30,096	30,096
Substance Abuse Prevention and Treatment Block Grant - Prevention	93.959	FY17	N/A	40,965	40,965
Substance Abuse Prevention and Treatment Block Grant - Treatment	93.959	FY16	N/A	106,021	106,021
Substance Abuse Prevention and Treatment Block Grant - Treatment	93.959	FY17	N/A	147,471	147,471
Block Grants for Prevention and Treatment of Substance Abuse - Drug Free Communication Coalition	93.959	28-1225-DFCC-P-16-0027	N/A	21,226	21,226
Subtotal CFDA 93.959				<u>347,193</u>	<u>347,193</u>
SUBTOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES				<u>592,890</u>	<u>4,786,439</u>
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed through the Ohio Department of Public Safety:					
Emergency Management Performance Grants	97.042	DPSFE221 - FY15	N/A	0	43,213
Emergency Management Performance Grants	97.042	DPSFE221 - FY16	N/A	0	68,528
Subtotal CFDA 97.042				<u>0</u>	<u>111,741</u>
SUBTOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>0</u>	<u>111,741</u>
TOTAL FEDERAL EXPENDITURES				<u>\$749,893</u>	<u>\$8,720,897</u>

GEAUGA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

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's) under programs of the federal government for the year ended December 31, 2016. 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 OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

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

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

NOTE D – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2016 is \$273,689.

NOTE E – MATCHING REQUIREMENTS

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

GEAUGA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)**

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 20XX, the County made allowable transfers of \$329,474 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 \$826,497 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 20XX and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$1,155,971
Transfer to Social Services Block Grant	<u>(329,474)</u>
Total Temporary Assistance for Needy Families	<u><u>\$826,497</u></u>

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Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, (the County) as of and for the year ended December 31, 2016, 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, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2017



Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Geauga County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Geauga County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component unit and remaining fund information of Geauga County (the County) as of and for the year ended December 31, 2016, 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, 2017. We conducted our audit to opine on the County's' basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2017

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GEAUGA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA #14.228 - Community Development Block Grants/State's Program CFDA #20.509 - Formula Grants for Rural Areas CFDA #93.558 - Temporary Assistance for Needy Families CFDA #93.667 - Social Services Block Grant CFDA #93.778 - Medical Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

GEAUGA COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2016

(Continued)

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

GEAUGA COUNTY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2016**

Finding Number	Finding Summary	Status	Additional Information
2015-001	Schedule of Expenditures of Federal Awards	Fully Corrected	
2015-002	Random Moment Sampling	Partially Corrected	Re-Issued as Management Letter Comment
2015-003	Excluded Parties List System	Fully Corrected	
2015-004	Purchasing Approvals	Fully Corrected	

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Geauga County, Ohio
Comprehensive Annual Financial Report



For the Year Ended December 31, 2016

ABOUT THE COVER

Pictured on the cover is South Russell Village Hall. In 1923, South Russell Village seceded from Township 7 of Range 9 of the Western Reserve which was known as Russell Township or the West Woods. Located in the southwestern part of the County, South Russell Village is a four mile long by one mile wide community with a population of 3,810 according to the 2010 census.

- The Chagrin Falls Airport was located at the current site of Kensington Green. It is reported that many famous Americans visited or flew into this airport during the World War II era.
- An Ohio Historical Marker located in South Russell Village Park commemorates the Chagrin Falls and Eastern Railway. This line merged with the Cleveland and Chagrin Falls Electric Rail Line and formed the Eastern Ohio Traction Company. This line once provided vital transportation of mail, supplies, and passengers providing growth to the area.
- The Village Hall, built in 1848, is a Century Building that was originally the Disciple Church of Russell.

For more information about South Russell Village please check out their website at www.southrussell.com. Residents are encouraged to attend trustee meetings which are held on the 2nd and 4th Monday of each month at 7:30pm at Village Hall.

South Russell Village
5205 Chillicothe Road
South Russell, OH 44022
Phone: 440-338-6700

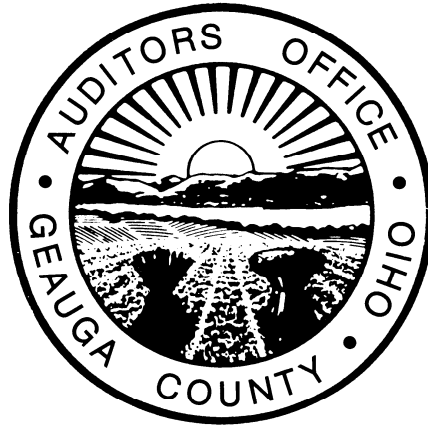


Introductory Section

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016



Frank J. Gliha
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Ronald H. Leyde
Chief Deputy Auditor

Geauga County, Ohio

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Auditor
Frank J. Gliha
Chief Fiscal Officer

June 30, 2017

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

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

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

Under Ohio law, regular audits are required to be performed on all financial related operations of the County. These audits may be done by either the State Auditor's Office or, if the State Auditor permits, an independent public accounting firm. For the year 2016, 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

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

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

Direct Line: (440) 279-1600

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

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

Email: auditor@co.geauga.oh.us

Financial Responsibility Today... Economic Rewards Tomorrow

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

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

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

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

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

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

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

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

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

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

The County Form of Government

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

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

According to the Ohio Department of Development, Geauga County's population is estimated at 94,060 for 2016, which represents a 0.71 percent increase from the 2010 census figure of 93,389. The unemployment of the County averaged 4.4 percent for 2016. The State and National averages were both 4.9 percent for 2016. The County's unemployment rate ranks Geauga County as the twenty-sixth lowest in the State.

Long-Term Financial Planning

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

Relevant Financial Policies

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

Major Initiatives

In 2016, the Geauga County Department of Community and Economic Development (CED), through an allocation grant from the State of Ohio, provided funding to update entrance doors at several offices in the 470 Center Street complex in Chardon. Funds were also provided to the Geauga County Department on Aging for the purchase of an ADA accessible van in order to transport seniors to out-of-county doctor appointments, and to Maple Leaf Community Residences to re-side 2 homes for LMI clients. Also the Geauga County Airport received funding to complete an ADA entry way.

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

Also in 2016, one company received a loan through the Geauga County Revolving Loan Fund for \$470,000 and 19 jobs will be created within the next 2 years as a result of this loan. There are currently 23 active Revolving Loan Fund clients, all of which are current on repayment obligations, and 9 active clients, also all current on repayment obligations, who have borrowed through the Local Revolving Loan Fund.

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

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

During 2016, the Office of the Geauga County Engineer completed the roadway improvements on seven (7) projects covering just approximately eighteen and one-half (18.5) miles of roadway. Additionally, one (1) bridge was replaced. The total cost for the work performed in 2016 totaled nearly \$3.9 million. The County was able to utilize over \$1.23 million of State aid to accomplish the road, bridge and guardrail improvements. Four (4) projects were completed with the help of State of Ohio Public Works funding.

Asphalt resurfacing projects were completed for portions of Clay Street, Auburn Road, Aquilla Road, Mulberry Road, Chardon-Windsor Road, Butternut Road and Gingerich Road.

One bridge was replaced on Cutts Road.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Geauga County for its Comprehensive Annual Financial Report for the year ended December 31, 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of State and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements. This was the twenty-fifth consecutive year that the County has received this prestigious award. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

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

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

The Geauga County Auditor's office has worked to maintain a level of professionalism and sound financial reporting which have as their cornerstone the preparation and publication of this report. The report increases public confidence in its elected officials and accountability of the governmental unit as a whole. The report also provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2016. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

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

Sincerely,



Frank J. Gliha
Gauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2016

Board of Commissioners

**Walter M. (Skip) Claypool
Ralph Spidalieri
Blake A. Rear (1)**

Auditor

Frank J. Gliha

Clerk of Courts

Denise M. Kaminski

**Common Pleas Court
General Division**

**Honorable Forrest Burt
Honorable David L. Fuhry**

**Common Pleas Court
Probate/Juvenile**

Honorable Timothy J. Grendell

Coroner

Robert S. Coleman, M.D. (3)

Engineer

Joseph Cattell

Prosecuting Attorney

James Flaiz

Recorder

Sharon C. Gingerich

Sheriff

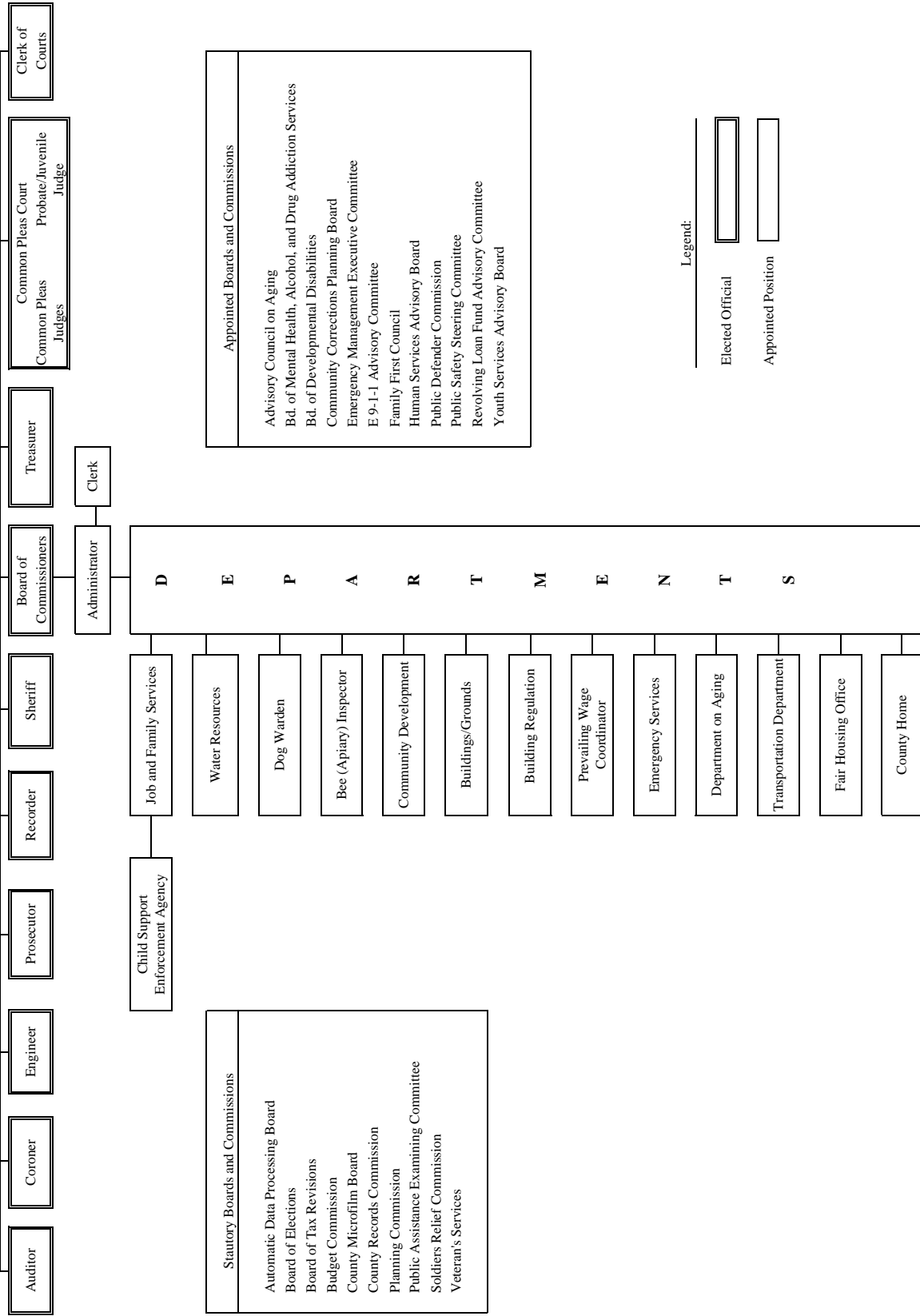
Daniel C. McClelland (2)

Treasurer

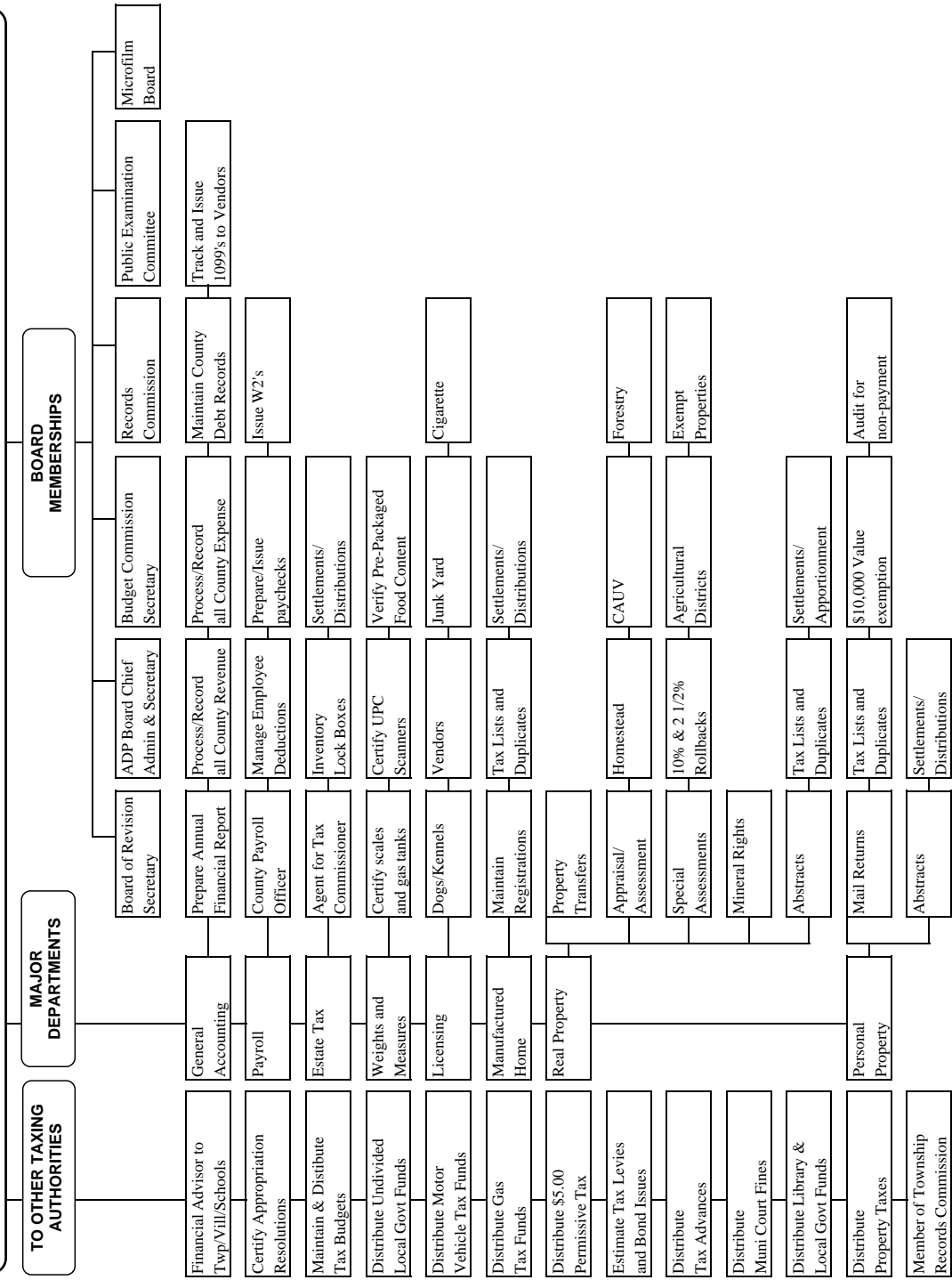
Christopher P. Hitchcock

- (1) Timothy C. Lennon was elected in the November 2016 general election and began his term on January 2, 2017.
(2) Scott A. Hildenbrand was elected in the November 2016 general election and began his term on January 2, 2017
(3) John Urbancic was elected in the November 2016 general election and began his term on January 2, 2017.

COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



FRANK J. GLIHA, GEauga COUNTY AUDITOR



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



Government Finance Officers Association

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

Presented to

**Geauga County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

Financial Section



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2017

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Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2016 (Unaudited)

The discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2016. 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 2016 are as follows:

- The Water Resources completed improvements to the McFarland wastewater treatment plant totaling \$2.95 million. In addition, the County Engineer replaced the Cutts Road bridge structure and made numerous road improvements throughout the County. The County was able to use State grant monies to help offset these costs.
- The County invested in new vehicles for several County departments including the Sheriff's Department, Developmental Disabilities, Dog Warden, Aging, and Public Assistance. Some vehicles included new police cruisers, sport utility vehicles, a van and bus. Equipment was also purchased for several departments which included printer and various pieces of street and maintenance equipment.
- During 2016, the County successfully passed a renewal .7 mill property tax levy for children's services and a renewal 2.5 mill property tax levy for streets, roads and bridges.
- Geauga County is not immune to the economic conditions that have affected the United States. Several companies have either reduced employees to a skeleton staff or have decided to close their doors. The economy has improved over the last several years, but there are still improvements to be made. This is evident with the increase in the unemployment rate for the County for the current year after three years of steady decreases in the unemployment rate.
- Overall, expenses increased due to salaries and increased costs in benefits. The County Commissioners granted a 2 percent increase in 2016 and most elected officials followed suit. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)*

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2016?" The statement of net position and the statement of activities answers this question. These statements include all non-fiduciary *assets* and *deferred outflows of resources* and *liabilities* and *deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2016 (Unaudited)

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

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

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

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

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

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

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

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

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2016 (Unaudited)

The County as a Whole

You may recall that the statement of net position provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2016 compared to 2015:

(Table 1)
Net Position
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Assets						
Current and Other Assets	\$91.44	\$89.48	\$8.76	\$10.44	\$100.20	\$99.92
Capital Assets, Net	177.51	178.66	40.90	39.66	218.41	218.32
<i>Total Assets</i>	<u>268.95</u>	<u>268.14</u>	<u>49.66</u>	<u>50.10</u>	<u>318.61</u>	<u>318.24</u>
Deferred Outflows of Resources						
Pension	16.04	5.16	0.96	0.31	17.00	5.47
Liabilities						
Current Liabilities	5.80	6.71	0.49	0.63	6.29	7.34
Long-term Liabilities						
Due within One Year	0.88	0.85	1.27	1.27	2.15	2.12
Due in More Than One Year:						
Net Pension Liability	42.32	29.95	2.48	1.73	44.80	31.68
Other Amounts Due in More Than One Year	3.24	3.25	12.22	13.04	15.46	16.29
<i>Total Liabilities</i>	<u>52.24</u>	<u>40.76</u>	<u>16.46</u>	<u>16.67</u>	<u>68.70</u>	<u>57.43</u>
Deferred Inflows of Resources						
Property Taxes	30.16	29.90	0.00	0.00	30.16	29.90
Pension	1.17	0.75	0.05	0.03	1.22	0.78
<i>Total Deferred Inflows of Resources</i>	<u>31.33</u>	<u>30.65</u>	<u>0.05</u>	<u>0.03</u>	<u>31.38</u>	<u>30.68</u>
Net Position						
Net Investment in Capital Assets	174.97	174.74	27.56	25.52	202.53	200.26
Restricted	35.22	36.14	0.00	0.00	35.22	36.14
Unrestricted	(8.77)	(8.99)	6.55	8.19	(2.22)	(0.80)
<i>Total Net Position</i>	<u>\$201.42</u>	<u>\$201.89</u>	<u>\$34.11</u>	<u>\$33.71</u>	<u>\$235.53</u>	<u>\$235.60</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2016 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2016 (Unaudited)

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

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

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

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

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

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

As one can see from the small decrease in overall net position, the County's overall financial position has remained relatively consistent with the prior year. The increase in governmental current assets is largely due to an increase in property taxes receivable with the passage of a .5 mill additional children services levy and 1 mill developmental disabilities levy in 2015. The County was able to provide the services that the County residents expect while maintaining the costs of providing those services. The decrease in governmental

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2016 (Unaudited)

capital assets is due to an additional year of depreciation offset by current year additions. The significant increase in total deferred outflow of resources in 2016 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. The net pension liability increase represents the County's proportionate share of the OPERS traditional plan's unfunded benefits.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2016 and 2015.

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Program Revenues						
Charges for Services and Sales	\$10.68	\$10.70	\$7.03	\$7.25	\$17.71	\$17.95
Operating Grants and Contributions	21.15	24.56	0.00	0.00	21.15	24.56
Capital Grants and Contributions	1.72	1.31	0.72	1.29	2.44	2.60
<i>Total Program Revenues</i>	33.55	36.57	7.75	8.54	41.30	45.11
General Revenues						
Property Taxes	31.93	26.53	0.00	0.00	31.93	26.53
Sales Taxes	14.54	14.50	0.00	0.00	14.54	14.50
Grants and Entitlements	2.98	2.85	0.00	0.00	2.98	2.85
Interest	0.45	0.46	0.01	0.00	0.46	0.46
Miscellaneous	2.62	2.16	0.35	0.18	2.97	2.34
<i>Total General Revenues</i>	52.52	46.50	0.36	0.18	52.88	46.68
<i>Total Revenues</i>	86.07	83.07	8.11	8.72	94.18	91.79
Program Expenses						
General Government:						
Legislative and Executive	\$14.50	\$13.06	\$0.00	\$0.00	14.50	13.06
Judicial	5.90	5.47	0.00	0.00	5.90	5.47
Public Safety	15.25	13.70	0.00	0.00	15.25	13.70
Public Works	11.67	9.43	0.00	0.00	11.67	9.43
Health	6.66	5.67	0.00	0.00	6.66	5.67
Human Services	32.41	33.08	0.00	0.00	32.41	33.08
Economic Development						
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00
and Assistance	0.00	0.30	0.00	0.00	0.00	0.30
Interest and Fiscal Charges	0.06	0.05	0.00	0.00	0.06	0.05
Water Resources	0.00	0.00	6.63	8.13	6.63	8.13
Water District	0.00	0.00	1.16	0.94	1.16	0.94
Storm Water	0.00	0.00	0.01	0.01	0.01	0.01
<i>Total Program Expenses</i>	\$86.45	\$80.76	\$7.80	\$9.08	\$94.25	\$89.84

(continued)

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2016 (Unaudited)

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

	Governmental Activities		Business-Type Activities		Total	
<i>Increase in Net Position before Transfers</i>	(\$0.38)	\$2.31	\$0.31	(\$0.36)	(\$0.07)	\$1.95
Transfers	(0.09)	(0.82)	0.09	0.82	0.00	0.00
<i>Change in Net Position</i>	(0.47)	1.49	0.40	0.46	(0.07)	1.95
Net Position Beginning of Year	201.89	200.40	33.71	33.25	235.60	N/A
Net Position End of Year	\$201.42	\$201.89	\$34.11	\$33.71	\$235.53	\$235.60

During 2016, real estate collections were increased from the previous year. This is due to the passage of a .5 mill additional children services levy and 1 mill developmental disabilities levy in 2015. There were also a small increase in delinquent tax collections and the assessed values for the year.

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

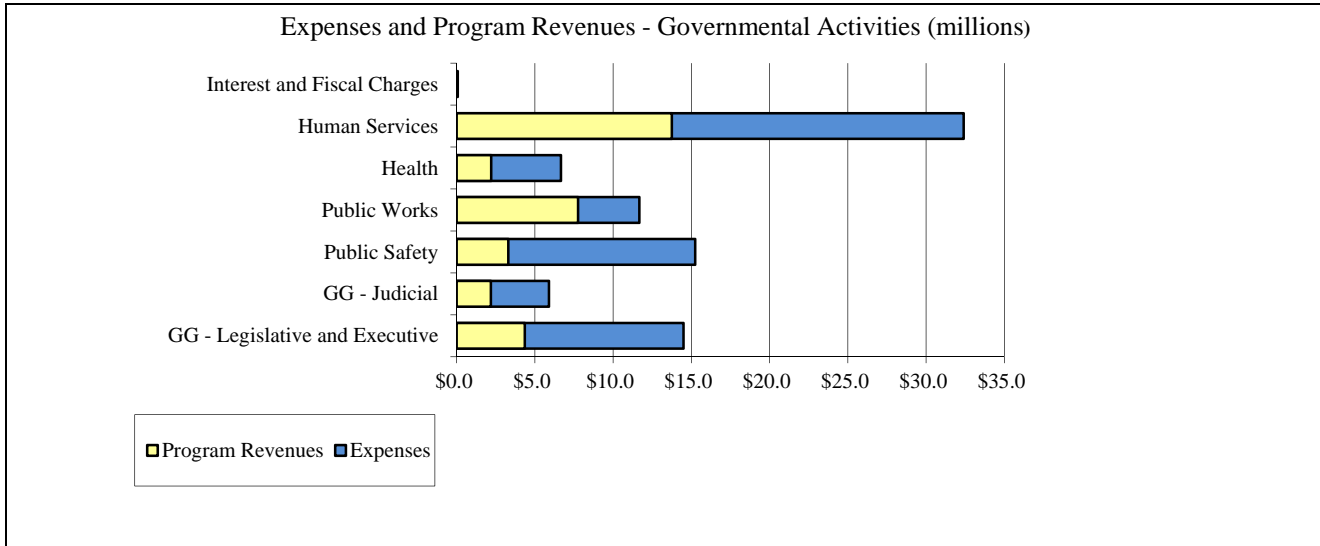
The increase in public works expenses is due to the Office of the Geauga County Engineer completing more asphalt resurfacing projects compared to the prior year as well as pavement marking and sign upgrades throughout the County. It is the practice of the Geauga County Engineer to maintain at least eighty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

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

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

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2016 (Unaudited)



Financial Analysis of the Government's Funds

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$41,524,749. \$10,577,467 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund revenues and expenditures both increased during the year. The largest revenue source for the general fund is sales tax. There was a small increase in sales tax collections during the year. Sales tax revenue is up from the prior year due to several new retail businesses moving into the community. In addition to revenue increases, the County was able to decrease transfers made to other governmental funds to provide additional resources to support various programs. Expenditure increases can be attributed to the 2 percent salary increase granted to employees. The combination of these changes resulted in a fund balance increase of \$1,499,239.

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

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2016 (Unaudited)

Other governmental funds had an increase in fund balance due to the County's general fund providing additional cash flow supplementing the grant money received to be able to provide residents with dynamic services in an ever changing world.

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

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2016, the County amended its general fund budget numerous times to allow for insignificant amendments. Final budgeted revenues were higher than original budgeted revenues due to an increase in estimates on sales tax revenue. Actual revenues received were \$4,145,876 higher than certification primarily due to conservative estimates in property taxes, sales taxes, charges for services, intergovernmental and interest revenue. Actual expenditures were \$2,201,306 less than appropriations due mainly to the diligence of management to keep costs low.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2016 values compared to 2015.

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$4.43	\$4.43	\$0.96	\$0.96	\$5.39	\$5.39
Infrastructure	131.63	131.63	0.00	0.00	131.63	131.63
Construction in Progress	0.00	2.37	1.02	1.85	1.02	4.22
Buildings and Improvements	38.36	37.48	13.21	13.12	51.57	50.60
Machinery and Equipment	1.18	1.00	0.97	1.08	2.15	2.08
Vehicles	1.91	1.75	0.31	0.41	2.22	2.16
Water and Wastewater Lines	0.00	0.00	24.43	22.24	24.43	22.24
Total Capital Assets	<u>\$177.51</u>	<u>\$178.66</u>	<u>\$40.90</u>	<u>\$39.66</u>	<u>\$218.41</u>	<u>\$218.32</u>

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)*

The County continued the annual replacement of sheriff's cars, as well as purchasing vehicles for several departments including Aging, Dog Warden, Public Assistance and the Board of Developmental Disabilities. Street, maintenance, and office equipment was also purchased during the year for several departments. The County completed construction on the addition to the Engineer's building. The addition provides additional office and storage space. The roof replacement project on the Adult Services Building was also completed during the year. These increases were offset by an additional year of depreciation being taken.

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

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

An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 95 percent of the structures have a bridge appraisal rating of five or more. The most recent assessment found that 97 percent of the County bridges have a numerical rating of 5 or higher. See the Required Supplementary Information beginning on page 82 for additional information about the County's Infrastructure.

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

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2016 (Unaudited)

Obligations

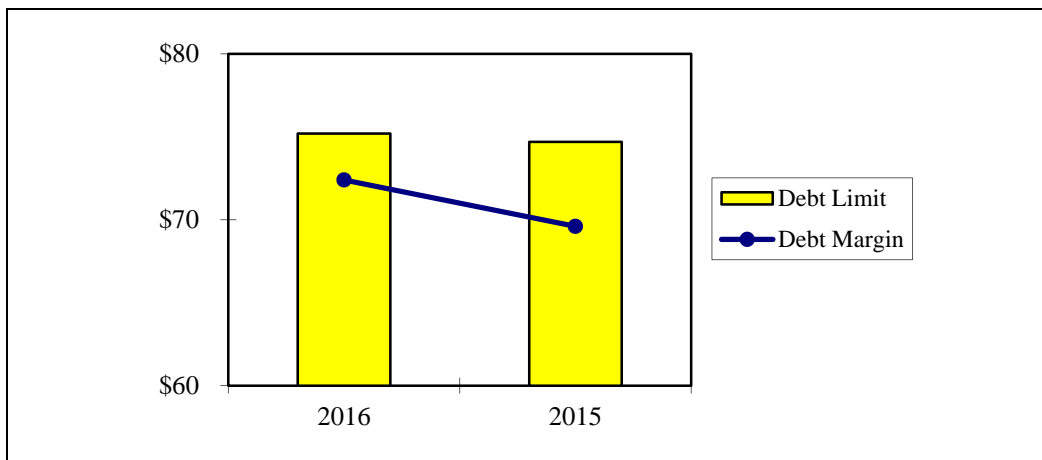
Table 4 below summarizes the County's long-term obligations outstanding.

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

	Governmental Activities		Business Type Activities		Total	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$0.19	\$0.26	\$0.00	\$0.00	\$0.19	\$0.26
Special Assessment Bonds	0.42	0.44	0.00	0.00	0.42	0.44
OWDA Loans	0.00	0.00	8.99	9.11	8.99	9.11
Revenue Bonds	0.00	0.00	3.63	4.24	3.63	4.24
OPWC Loans	0.00	0.00	0.72	0.79	0.72	0.79
Local Government Loan	0.30	0.34	0.00	0.00	0.30	0.34
Capital Leases	0.05	0.02	0.00	0.00	0.05	0.02
Compensated Absences	3.16	3.04	0.16	0.17	3.32	3.21
Net Pension Liability	42.31	29.95	2.48	1.73	44.79	31.68
Total	\$46.43	\$34.05	\$15.98	\$16.04	\$62.41	\$50.09

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

The County's overall legal debt margin was \$72.4 million. This margin is the additional amount of debt the County could issue.



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 22 to the basic financial statements.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)*

Current Issues

Geauga County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. The overall position of the County has improved over the last few years. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Sales tax collections have steadily increased over the last three years as consumer spending has increased in the County. Property tax collections have been slightly up and down over the last several years. Property tax revenue increased for 2016 due to the increase in collections from the new levies as well as increases in delinquent property taxes collections and assessed valuations. Additional revenues must not be treated as a windfall to expand programs but as an opportunity to extend the time horizon of the life of the levies. All of the County's financial abilities will be needed to meet the challenges of the future.

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

Contacting the County's Financial Management

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

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

Geauga County, Ohio

*Statement of Net Position
December 31, 2016*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	\$41,032,012	\$3,730,441	\$44,762,453	\$572,560
Cash and Cash Equivalents:				
In Segregated Accounts	1,000	0	1,000	0
Materials and Supplies Inventory	321,525	57,459	378,984	1,352
Accrued Interest Receivable	3,267	0	3,267	0
Accounts Receivable	337,369	1,300,727	1,638,096	434,885
Intergovernmental Receivable	7,126,095	0	7,126,095	0
Prepaid Items	109,652	0	109,652	23,125
Sales Taxes Receivable	7,317,852	0	7,317,852	0
Property Taxes Receivable	31,536,517	0	31,536,517	0
Special Assessments Receivable	778,852	3,679,405	4,458,257	0
Loans Receivable	2,881,666	0	2,881,666	0
Nondepreciable Capital Assets	136,066,135	1,974,969	138,041,104	0
Depreciable Capital Assets, Net	41,442,973	38,921,076	80,364,049	170,975
<i>Total Assets</i>	<i>268,954,915</i>	<i>49,664,077</i>	<i>318,618,992</i>	<i>1,202,897</i>
Deferred Outflows of Resources				
Pension	16,035,352	956,552	16,991,904	0
Liabilities				
Accounts Payable	795,045	68,318	863,363	5,722
Accrued Wages	1,192,105	69,905	1,262,010	57,487
Contracts Payable	1,045,551	242,388	1,287,939	0
Intergovernmental Payable	761,297	64,703	826,000	0
Accrued Interest Payable	10,954	41,055	52,009	0
Notes Payable	2,000,000	0	2,000,000	0
Long-Term Liabilities:				
Due Within One Year	877,887	1,274,142	2,152,029	0
Due in More Than One Year:				
Net Pension Liability (See Note 18)	42,315,250	2,479,772	44,795,022	0
Other Amounts Due in More Than One Year	3,239,703	12,221,751	15,461,454	0
<i>Total Liabilities</i>	<i>52,237,792</i>	<i>16,462,034</i>	<i>68,699,826</i>	<i>63,209</i>
Deferred Inflows of Resources				
Property Taxes	30,160,025	0	30,160,025	0
Pension	1,172,716	52,398	1,225,114	0
<i>Total Deferred Inflows of Resources</i>	<i>31,332,741</i>	<i>52,398</i>	<i>31,385,139</i>	<i>0</i>
Net Position				
Net Investment in Capital Assets	174,969,097	27,559,838	202,528,935	170,975
Restricted for:				
Capital Projects	3,735,607	0	3,735,607	0
Debt Service	3,315,471	0	3,315,471	0
911 Program	51,180	0	51,180	0
Mental Health	3,641,941	0	3,641,941	0
Children's Services	1,965,952	0	1,965,952	0
Public Assistance	970,435	0	970,435	0
Developmental Disabilities	6,591,585	0	6,591,585	0
Aging	2,573,363	0	2,573,363	0
Community Development Programs	3,577,732	0	3,577,732	0
Real Estate Assessment	1,150,037	0	1,150,037	0
Delinquent Tax	854,537	0	854,537	0
Motor Vehicle License	3,585,666	0	3,585,666	0
Other Purposes	3,204,673	0	3,204,673	0
Unrestricted (Deficit)	(8,767,542)	6,546,359	(2,221,183)	968,713
<i>Total Net Position</i>	<i>\$201,419,734</i>	<i>\$34,106,197</i>	<i>\$235,525,931</i>	<i>\$1,139,688</i>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Activities
For the Year Ended December 31, 2016*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$14,500,955	\$4,322,239	\$34,150	\$0
Judicial	5,894,984	1,485,153	696,987	0
Public Safety	15,245,321	2,422,686	878,049	0
Public Works	11,672,345	109,955	6,102,497	1,543,447
Health	6,663,372	319,317	1,884,909	0
Human Services	32,408,229	2,020,689	11,556,701	175,859
Interest and Fiscal Charges	63,930	0	0	0
<i>Total Governmental Activities</i>	86,449,136	10,680,039	21,153,293	1,719,306
Business-Type Activities:				
Water Resources	6,625,490	6,009,304	0	718,481
Water District	1,164,913	1,007,080	0	0
Storm Water	12,568	13,459	0	0
<i>Total Business-Type Activities</i>	7,802,971	7,029,843	0	718,481
<i>Total - Primary Government</i>	\$94,252,107	\$17,709,882	\$21,153,293	\$2,437,787
Component Unit				
Workshop	\$2,451,163	\$517,893	\$43,500	\$0

General Revenues

Property Taxes Levied for:

General Purposes

Aging

Children's Services Board

Mental Health

Developmental Disabilities

Capital Projects

Sales Tax Levied for:

General Purposes

911 Program

Grants and Entitlements not Restricted to Specific Programs

Interest

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$10,144,566)	\$0	(\$10,144,566)	\$0
(3,712,844)	0	(3,712,844)	0
(11,944,586)	0	(11,944,586)	0
(3,916,446)	0	(3,916,446)	0
(4,459,146)	0	(4,459,146)	0
(18,654,980)	0	(18,654,980)	0
(63,930)	0	(63,930)	0
(52,896,498)	0	(52,896,498)	0
0	102,295	102,295	0
0	(157,833)	(157,833)	0
0	891	891	0
0	(54,647)	(54,647)	0
(52,896,498)	(54,647)	(52,951,145)	0
0	0	0	(1,889,770)
8,182,192	0	8,182,192	0
2,699,231	0	2,699,231	0
3,405,494	0	3,405,494	0
3,239,077	0	3,239,077	0
11,472,346	0	11,472,346	0
2,930,629	0	2,930,629	0
13,859,631	0	13,859,631	0
676,000	0	676,000	0
2,978,488	0	2,978,488	0
455,005	9,493	464,498	592
2,621,579	351,788	2,973,367	2,124,434
52,519,672	361,281	52,880,953	2,125,026
(93,491)	93,491	0	0
52,426,181	454,772	52,880,953	2,125,026
(470,317)	400,125	(70,192)	235,256
201,890,051	33,706,072	235,596,123	904,432
\$201,419,734	\$34,106,197	\$235,525,931	\$1,139,688

Geauga County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2016*

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,937,293	\$6,187,287	\$23,746,017	\$40,870,597
Cash and Cash Equivalents:				
In Segregated Accounts	0	103	897	1,000
Materials and Supplies Inventory	227,393	19,689	74,443	321,525
Accrued Interest Receivable	3,267	0	0	3,267
Accounts Receivable	268,434	45,869	23,066	337,369
Interfund Receivable	23,117	0	22,389	45,506
Intergovernmental Receivable	1,341,651	689,481	5,094,963	7,126,095
Prepaid Items	109,652	0	0	109,652
Sales Taxes Receivable	7,317,852	0	0	7,317,852
Property Taxes Receivable	6,991,364	11,872,073	12,673,080	31,536,517
Special Assessments Receivable	0	0	778,852	778,852
Loans Receivable	0	0	2,881,666	2,881,666
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	161,415	0	0	161,415
Total Assets	\$27,381,438	\$18,814,502	\$45,295,373	\$91,491,313
Liabilities				
Accounts Payable	\$93,585	\$6,663	\$694,797	\$795,045
Accrued Wages	574,717	177,515	439,873	1,192,105
Contracts Payable	89,034	92,642	863,875	1,045,551
Intergovernmental Payable	273,081	153,646	334,570	761,297
Interfund Payable	0	0	45,506	45,506
Accrued Interest Payable	0	0	7,833	7,833
Notes Payable	0	0	2,000,000	2,000,000
Total Liabilities	1,030,417	430,466	4,386,454	5,847,337
Deferred Inflows of Resources				
Property Taxes	6,686,208	11,353,886	12,119,931	30,160,025
Unavailable Revenue	7,689,281	1,161,030	5,108,891	13,959,202
Total Deferred Inflows of Resources	14,375,489	12,514,916	17,228,822	44,119,227
Fund Balances				
Nonspendable	498,460	19,689	74,443	592,592
Restricted	0	5,849,431	22,597,874	28,447,305
Committed	540,305	0	712,407	1,252,712
Assigned	654,673	0	0	654,673
Unassigned	10,282,094	0	295,373	10,577,467
Total Fund Balances	11,975,532	5,869,120	23,680,097	41,524,749
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$27,381,438	\$18,814,502	\$45,295,373	\$91,491,313

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, 2016*

Total Governmental Fund Balances	\$41,524,749
<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.	177,509,108
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:	
Delinquent Property Taxes	1,376,492
Sales Taxes	6,113,304
Intergovernmental	3,388,155
Permissive Motor Vehicle Tax	2,302,399
Special Assessments	<u>778,852</u>
Total	13,959,202
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(3,121)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(195,000)
Special Assessment Bonds	(418,949)
Local Government Loan	(296,203)
Capital Lease Payable	(48,808)
Compensated Absences	<u>(3,158,630)</u>
Total	(4,117,590)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:	
Deferred Outflows - Pension	16,035,352
Net Pension Liability	(42,315,250)
Deferred Inflows - Pension	<u>(1,172,716)</u>
Total	<u>(27,452,614)</u>
<i>Net Position of Governmental Activities</i>	<u><u>\$201,419,734</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, 2016*

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$8,015,497	\$11,189,119	\$11,971,935	\$31,176,551
Sales Tax	13,840,159	0	676,000	14,516,159
Permissive Motor Vehicle License Tax	0	0	610,681	610,681
Charges for Services	5,206,166	1,034,996	3,294,665	9,535,827
Licenses and Permits	175,808	0	324,297	500,105
Fines and Forfeitures	62,314	0	286,093	348,407
Intergovernmental	3,655,180	5,148,261	17,419,570	26,223,011
Special Assessments	0	0	183,763	183,763
Interest	439,510	0	15,495	455,005
Rentals	166,062	0	71,785	237,847
Contributions and Donations	0	151,498	272,451	423,949
Other	829,928	544,676	1,246,975	2,621,579
<i>Total Revenues</i>	<u>32,390,624</u>	<u>18,068,550</u>	<u>36,373,710</u>	<u>86,832,884</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,213,314	0	2,958,249	13,171,563
Judicial	4,378,094	0	1,144,149	5,522,243
Public Safety	12,482,500	0	1,662,232	14,144,732
Public Works	32	0	7,796,425	7,796,457
Health	594,046	0	6,016,350	6,610,396
Human Services	351,444	16,754,497	14,153,623	31,259,564
Capital Outlay	0	0	4,704,067	4,704,067
Debt Service:				
Principal Retirement	3,774	0	141,742	145,516
Interest and Fiscal Charges	0	0	69,655	69,655
<i>Total Expenditures</i>	<u>28,023,204</u>	<u>16,754,497</u>	<u>38,646,492</u>	<u>83,424,193</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,367,420</u>	<u>1,314,053</u>	<u>(2,272,782)</u>	<u>3,408,691</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	45,043	45,043
Transfers In	0	0	5,270,073	5,270,073
Transfers Out	(2,868,181)	0	(2,495,383)	(5,363,564)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,868,181)</u>	<u>0</u>	<u>2,819,733</u>	<u>(48,448)</u>
<i>Net Change in Fund Balances</i>	1,499,239	1,314,053	546,951	3,360,243
<i>Fund Balances Beginning of Year</i>	<u>10,476,293</u>	<u>4,555,067</u>	<u>23,133,146</u>	<u>38,164,506</u>
<i>Fund Balances End of Year</i>	<u><u>\$11,975,532</u></u>	<u><u>\$5,869,120</u></u>	<u><u>\$23,680,097</u></u>	<u><u>\$41,524,749</u></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, 2016*

Net Change in Fund Balances - Total Governmental Funds	\$3,360,243
 <i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period:	
Capital Asset Additions	1,699,731
Current Year Depreciation	<u>(2,845,840)</u>
Total	(1,146,109)
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.	
	(4,620)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:	
Delinquent Property Taxes	752,418
Sales Taxes	19,472
Intergovernmental	(1,525,664)
Permissive Motor Vehicle Tax	119,110
Special Assessments	<u>(125,910)</u>
Total	(760,574)
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.	
	145,516
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	
	5,725
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.	
	(112,562)
Other financing sources, such as the inception of a capital lease, in the governmental funds increase long-term liabilities in the statement of net position.	
	(45,043)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts in deferred outflows.	
	3,793,571
Except for amounts reported as deferred inflows/outflows, changes in the net position liability are reported as pension expense in the statement of activities.	
	<u>(5,706,464)</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>(\$470,317)</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,601,838	\$7,601,838	\$8,015,497	\$413,659
Sales Tax	11,324,000	12,324,000	13,763,777	1,439,777
Charges for Services	3,273,750	3,278,750	4,309,054	1,030,304
Licenses and Permits	7,800	7,800	10,850	3,050
Fines and Forfeitures	54,000	54,000	60,532	6,532
Intergovernmental	2,981,511	2,981,511	3,636,188	654,677
Interest	300,000	300,000	633,562	333,562
Rentals	170,000	170,000	166,062	(3,938)
Other	553,369	553,369	821,622	268,253
<i>Total Revenues</i>	<u>26,266,268</u>	<u>27,271,268</u>	<u>31,417,144</u>	<u>4,145,876</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,730,523	11,237,348	10,222,970	1,014,378
Judicial	4,054,345	4,300,330	4,079,053	221,277
Public Safety	12,366,214	12,847,663	12,398,697	448,966
Health	771,875	846,875	595,512	251,363
Human Services	461,392	631,366	366,044	265,322
<i>Total Expenditures</i>	<u>28,384,349</u>	<u>29,863,582</u>	<u>27,662,276</u>	<u>2,201,306</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,118,081)</u>	<u>(2,592,314)</u>	<u>3,754,868</u>	<u>6,347,182</u>
Other Financing Sources (Uses)				
Advances In	10,000	10,000	3,000	(7,000)
Advances Out	(10,000)	(10,000)	(3,000)	7,000
Transfers In	500	500	0	(500)
Transfers Out	(2,130,063)	(3,706,245)	(2,868,181)	838,064
<i>Total Other Financing Sources (Uses)</i>	<u>(2,129,563)</u>	<u>(3,705,745)</u>	<u>(2,868,181)</u>	<u>837,564</u>
<i>Net Change in Fund Balance</i>	<u>(4,247,644)</u>	<u>(6,298,059)</u>	<u>886,687</u>	<u>7,184,746</u>
Fund Balances at Beginning of Year	7,650,420	7,650,420	7,650,420	0
Unexpended Prior Year Encumbrances	459,289	459,289	459,289	0
<i>Fund Balances at End of Year</i>	<u>\$3,862,065</u>	<u>\$1,811,650</u>	<u>\$8,996,396</u>	<u>\$7,184,746</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$11,255,499	\$11,255,499	\$11,189,119	(\$66,380)
Charges for Services	1,400,000	1,354,500	1,021,009	(333,491)
Intergovernmental	6,653,395	6,815,395	5,244,334	(1,571,061)
Contributions and Donations	70,000	125,000	151,498	26,498
Other	18,000	32,000	544,676	512,676
<i>Total Revenues</i>	19,396,894	19,582,394	18,150,636	(1,431,758)
Expenditures				
Current:				
Human Services	18,063,780	19,031,550	17,213,912	1,817,638
<i>Excess of Revenues Under Expenditures</i>	1,333,114	550,844	936,724	385,880
Other Financing Sources (Uses)				
Transfers Out	0	(275,000)	0	275,000
<i>Net Change in Fund Balance</i>	1,333,114	275,844	936,724	660,880
Fund Balances at Beginning of Year	4,433,265	4,433,265	4,433,265	0
Unexpended Prior Year Encumbrances	95,410	95,410	95,410	0
<i>Fund Balances at End of Year</i>	\$5,861,789	\$4,804,519	\$5,465,399	\$660,880

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fund Net Position Enterprise Funds December 31, 2016

	Water Resources	Water District	Storm Water	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,233,104	\$1,395,170	\$102,167	\$3,730,441
Materials and Supplies Inventory	57,459	0	0	57,459
Accounts Receivable	1,239,444	61,283	0	1,300,727
Special Assessments Receivable	3,659,016	0	20,389	3,679,405
<i>Total Current Assets</i>	7,189,023	1,456,453	122,556	8,768,032
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	1,974,969	0	0	1,974,969
Depreciable Capital Assets, Net	33,515,514	5,405,562	0	38,921,076
<i>Total Noncurrent Assets</i>	35,490,483	5,405,562	0	40,896,045
<i>Total Assets</i>	42,679,506	6,862,015	122,556	49,664,077
Deferred Outflows of Resources				
Pension	956,552	0	0	956,552
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	59,762	8,556	0	68,318
Accrued Wages	63,727	5,772	406	69,905
Contracts Payable	236,313	6,075	0	242,388
Intergovernmental Payable	59,725	4,822	156	64,703
Compensated Absences Payable	60,359	0	0	60,359
Accrued Interest Payable	41,055	0	0	41,055
OWDA Loans Payable	1,080,664	0	0	1,080,664
Revenue Bonds Payable	63,400	0	0	63,400
OPWC Loans Payable	69,719	0	0	69,719
<i>Total Current Liabilities</i>	1,734,724	25,225	562	1,760,511
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	91,188	8,139	0	99,327
OWDA Loans Payable	7,905,326	0	0	7,905,326
Revenue Bonds Payable	3,569,500	0	0	3,569,500
OPWC Loans Payable	647,598	0	0	647,598
Net Pension Liability	2,479,772	0	0	2,479,772
<i>Total Long-Term Liabilities</i>	14,693,384	8,139	0	14,701,523
<i>Total Liabilities</i>	16,428,108	33,364	562	16,462,034
Deferred Inflows of Resources				
Pension	52,398	0	0	52,398
Net Position				
Net Investment in Capital Assets	22,154,276	5,405,562	0	27,559,838
Unrestricted	5,001,276	1,423,089	121,994	6,546,359
<i>Total Net Position</i>	\$27,155,552	\$6,828,651	\$121,994	\$34,106,197

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, 2016*

	Water Resources	Water District	Storm Water	Total
Operating Revenues				
Charges for Services	\$5,488,362	\$942,695	\$13,459	\$6,444,516
Tap-In Fees	520,942	64,385	0	585,327
Other	142,009	209,779	0	351,788
<i>Total Operating Revenues</i>	<u>6,151,313</u>	<u>1,216,859</u>	<u>13,459</u>	<u>7,381,631</u>
Operating Expenses				
Personal Services	2,485,453	199,986	10,524	2,695,963
Materials and Supplies	447,709	43,859	0	491,568
Contractual Services	1,763,712	561,323	0	2,325,035
Depreciation	1,489,189	349,316	0	1,838,505
Other	111,798	10,429	2,044	124,271
<i>Total Operating Expenses</i>	<u>6,297,861</u>	<u>1,164,913</u>	<u>12,568</u>	<u>7,475,342</u>
<i>Operating Income (Loss)</i>	<u>(146,548)</u>	<u>51,946</u>	<u>891</u>	<u>(93,711)</u>
Non-Operating Revenues (Expenses)				
Interest	9,493	0	0	9,493
Interest and Fiscal Charges	(327,629)	0	0	(327,629)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(318,136)</u>	<u>0</u>	<u>0</u>	<u>(318,136)</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	(464,684)	51,946	891	(411,847)
Capital Contributions	718,481	0	0	718,481
Transfers In	133,927	0	18,706	152,633
Transfers Out	0	(59,142)	0	(59,142)
<i>Change in Net Position</i>	387,724	(7,196)	19,597	400,125
<i>Net Position Beginning of Year</i>	<u>26,767,828</u>	<u>6,835,847</u>	<u>102,397</u>	<u>33,706,072</u>
<i>Net Position End of Year</i>	<u>\$27,155,552</u>	<u>\$6,828,651</u>	<u>\$121,994</u>	<u>\$34,106,197</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2016*

	Water Resources	Water District	Storm Water	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$6,749,150	\$1,019,953	\$9,788	\$7,778,891
Other Cash Receipts	142,009	209,779	0	351,788
Cash Payments to Employees for Services	(2,392,252)	(199,165)	(10,518)	(2,601,935)
Cash Payments for Goods and Services	(2,308,072)	(617,415)	0	(2,925,487)
Other Cash Payments	(111,723)	(10,532)	(2,044)	(124,299)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>2,079,112</u>	<u>402,620</u>	<u>(2,774)</u>	<u>2,478,958</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	133,927	0	18,706	152,633
Transfers Out	0	(59,142)	0	(59,142)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>133,927</u>	<u>(59,142)</u>	<u>18,706</u>	<u>93,491</u>
Cash Flows from Capital and Related Financing Activities				
Capital Grants	733,669	0	0	733,669
Proceeds from OWDA Loans	950,832	0	0	950,832
Principal Paid on Revenue Bonds	(612,600)	0	0	(612,600)
Interest Paid on Revenue Bonds	(163,746)	0	0	(163,746)
Principal Paid on OPWC Loans	(69,719)	0	0	(69,719)
Principal Paid on OWDA Loans	(1,073,503)	0	0	(1,073,503)
Interest Paid on OWDA Loans	(172,649)	0	0	(172,649)
Payments for Capital Acquisitions	(3,078,966)	0	0	(3,078,966)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(3,486,682)</u>	<u>0</u>	<u>0</u>	<u>(3,486,682)</u>
Cash Flows from Investing Activities				
Interest on Investments	9,493	0	0	9,493
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(1,264,150)</u>	<u>343,478</u>	<u>15,932</u>	<u>(904,740)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,497,254</u>	<u>1,051,692</u>	<u>86,235</u>	<u>4,635,181</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,233,104</u>	<u>\$1,395,170</u>	<u>\$102,167</u>	<u>\$3,730,441</u>

(continued)

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds (continued)
For the Year Ended December 31, 2016*

	Water Resources	Water District	Storm Water	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$146,548)	\$51,946	\$891	(\$93,711)
Adjustments:				
Depreciation	1,489,189	349,316	0	1,838,505
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(33,063)	12,873	0	(20,190)
Materials and Supplies Inventory	6,944	0	0	6,944
Special Assessments	772,909	0	(3,671)	769,238
Decrease in Deferred Outflows of Resources - Pension	173,394	0	0	173,394
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	17,954	7,197	0	25,151
Contracts Payable	(150,364)	4,567	0	(145,797)
Accrued Wages	9,048	1,336	109	10,493
Compensated Absences Payable	(7,421)	855	0	(6,566)
Intergovernmental Payable	3,248	(25,470)	(103)	(22,325)
Net Pension Liability	(25,543)	0	0	(25,543)
Decrease in Deferred Inflows of Resources - Pension	(30,635)	0	0	(30,635)
<i>Total Adjustments</i>	<u>2,225,660</u>	<u>350,674</u>	<u>(3,665)</u>	<u>2,572,669</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$2,079,112</u>	<u>\$402,620</u>	<u>(\$2,774)</u>	<u>\$2,478,958</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities

Agency Funds

December 31, 2016

Assets	
Equity in Pooled Cash and Cash Equivalents	\$25,346,340
Cash and Cash Equivalents in Segregated Accounts	1,511,126
Property Taxes Receivable	211,615,027
Special Assessments Receivable	1,829,871
	<hr/>
<i>Total Assets</i>	<u><u>\$240,302,364</u></u>
Liabilities	
Intergovernmental Payable	\$213,744,500
Undistributed Monies	25,015,539
Due to Others	327,039
Payroll Withholdings	1,215,286
	<hr/>
<i>Total Liabilities</i>	<u><u>\$240,302,364</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

Note 1. Description of Geauga County and Reporting Entity

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

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

Reporting Entity

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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

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

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

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

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

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

Note 2. Summary of Significant Accounting Policies

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Basis of Presentation

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

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

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

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

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

Fund Accounting

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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

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

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

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

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

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

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

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

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

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

Measurement Focus

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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

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

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

Basis of Accounting

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance year 2017 operations. These amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 21. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 18).

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

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

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

Cash and Cash Equivalents

To improve cash management, cash received by the County is pooled in a central bank account. Monies for all funds are maintained in this account or are temporarily used to purchase short term investments.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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

During 2016, investments were limited to the STAR Ohio, First American Government Obligation Mutual Fund, Municipal Securities, Federal Farm Credit Bank Notes, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes and Federal Home Loan Bank Bonds. Investments are reported at fair value which is based on quoted market prices. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

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

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2016 amounted to \$439,510, which includes \$316,439 assigned from other County funds.

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

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

Restricted Assets

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

Inventories

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and the expenditure/expense is reported in the year in which the services are consumed.

Capital Assets

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

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

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Contributions of Capital

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

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.

Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by policies of the County Commissioners or a County official delegated that authority by resolution or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

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

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

Interfund Balances

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

Estimates

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

Internal Activity

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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

Budgetary Process

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

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

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

Net Position

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

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

Operating Revenues and Expenses

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Note 3. Change in Accounting Principle

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, “Fair Value Measurement and Application,” GASB Statement No 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68,” GASB Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” GASB Statement No. 79, “Certain External Investment Pools and Pool Participants,” GASB Statement No. 77, “Tax Abatement Disclosures,” and GASB Statement No. 82, “Pension Issues an Amendment of GASB Statements No. 67, No. 68 and No. 73.”

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68. The implementation of this GASB pronouncement did not result in any changes to the County’s financial statements.

GASB Statement No. 76 identifies-in the context of the current governmental financial reporting environment-the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the County’s financial statements.

GASB Statement No. 77 requires disclosure of information about the nature and magnitude of tax abatements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance and also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into their 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

Note 4. Accountability and Compliance

Accountability

The pre-sentence investigation reporting special revenue fund had a deficit fund balance of \$567 caused by the recognition of expenditures on the modified accrual basis of accounting which are substantially greater than expenditures recognized on the cash basis. The permanent improvement capital projects fund had a deficit of \$335,416 due to the issuance of public safety communications notes. Once the notes are retired, the deficit will be eliminated. The general fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur.

Compliance

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

Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
Real Estate Assessment			
Contract Services	\$605,200	\$812,331	(\$207,131)
Construction			
Contract Services	383,317	454,163	(70,846)

Note 5. Fund Balances

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

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed Monies	\$161,415	\$0	\$0	\$161,415
Prepays	109,652	0	0	109,652
Inventory	227,393	19,689	74,443	321,525
<i>Total Nonspendable</i>	\$498,460	\$19,689	\$74,443	\$592,592

(continued)

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<i>Restricted for</i>				
County Courts	\$0	\$0	\$381,626	\$381,626
Community Development Grant Program	0	0	3,586,435	3,586,435
Farmland Preservation	0	0	14,966	14,966
911 Emergency Phone System	0	0	113,125	113,125
Law Enforcement Services	0	0	455,526	455,526
Dog and Kennel	0	0	181,163	181,163
Health Care Services	0	5,849,431	3,054,709	8,904,140
Senior Citizen Services	0	0	2,323,451	2,323,451
Public Assistance	0	0	1,074,719	1,074,719
Children's Services	0	0	2,348,700	2,348,700
Street Maintenance	0	0	2,102,126	2,102,126
County Transportation	0	0	233,471	233,471
Tax Administration	0	0	2,149,287	2,149,287
Debt Service Payments	0	0	2,958,689	2,958,689
Capital Improvements	0	0	1,419,178	1,419,178
Law Library	0	0	22,256	22,256
Wetland Mitigation	0	0	60,126	60,126
Board of Education - Recounts	0	0	115	115
SMART Ohio Grant	0	0	118,206	118,206
<i>Total Restricted</i>	0	5,849,431	22,597,874	28,447,305
<i>Committed to</i>				
Juvenile Detention Facility	34,661	0	0	34,661
Compensated Absences	411,197	0	0	411,197
Emergency Preparedness Program	0	0	96,408	96,408
Law Enforcement Services	0	0	321,510	321,510
County Home	0	0	2,152	2,152
Capital Improvements	0	0	291,689	291,689
Bicentennial Celebration	0	0	648	648
Service Contracts	94,447	0	0	94,447
<i>Total Committed</i>	540,305	0	712,407	1,252,712
<i>Assigned to</i>				
Board of Elections	232,390	0	0	232,390
Purchases on Order:				
Personal Services	19,131	0	0	19,131
Materials and Supplies	30,127	0	0	30,127
Contractual Services	110,212	0	0	110,212
Grants	9,109	0	0	9,109
Other	186,440	0	0	186,440
Capital Outlay	67,264	0	0	67,264
<i>Total Assigned</i>	654,673	0	0	654,673
<i>Unassigned</i>	10,282,094	0	295,373	10,577,467
Total Fund Balances	\$11,975,532	\$5,869,120	\$23,680,097	\$41,524,749

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Note 6. Budgetary Basis of Accounting

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

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

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

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

	Net Change in Fund Balances	
	General	Developmental Disabilities
GAAP Basis	\$1,499,239	\$1,314,053
Net Adjustment for Revenue Accruals	(317,422)	81,938
Beginning Fair Value Adjustment for Investments	(125,272)	0
Ending Fair Value Adjustment for Investments	325,768	0
Beginning Unrecorded Cash	24,354	148
Ending Unrecorded Cash	(113,819)	0
Advances In	3,000	0
Net Adjustment for Expenditure Accruals	545,963	236,913
Excess of Revenues Over Expenditures		
County Recorder Micrographics	(9,030)	0
Certificate of Title	(91,873)	0
Elections	(166,178)	0
Encumbrances	(688,043)	(696,328)
Budget Basis	\$886,687	\$936,724

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Note 7. Deposits and Investments

Monies held by the County are classified by State Statute in two categories, active and inactive. 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.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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, Notes, Bonds, 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 securities issued by any Federal government agency or instrumentality, including, but not limited to, 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 that 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 that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that 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 similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

- a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
- b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase;
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a Federal government agency of instrumentality, and/or highly rate commercial paper; and
12. Up to one percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$18,677,938 of the County's bank balance of \$21,767,138 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Investments

Investments are reported at fair value. As of December 31, 2016, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Amortized Cost				
Commercial Paper	<u>\$10,550,077</u>	Less than one year	NA	20.62%
Net Asset Value Per Share				
STAR Ohio	<u>3,000,000</u>	Average 51.6 Days	AAAm	5.86
Fair Value - Level One Inputs				
First American Government Obligation Mutual Fund	<u>94,025</u>	Less than one year	AAAm	0.18
Fair Value - Level Two Inputs				
Municipal Securities	962,616	Less than three years	AA	1.88
Municipal Securities	965,887	Less than three years	A+	1.89
Federal Farm Credit Bank Notes	2,374,280	Less than two to three years	AA+	4.64
Federal National Mortgage Association Notes	13,910,364	Less than three to five years	AA+	27.19
Federal Home Loan Mortgage Corporation Notes	13,822,280	Less than two to five years	AA+	27.02
Federal Home Loan Bank Bonds	<u>5,473,215</u>	Less than one to four years	AA+	10.70
Total Fair Value - Level Two Inputs	<u>37,508,642</u>			
Total Investments	<u><u>\$51,152,744</u></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 City's recurring fair value measurements as of December 31, 2016. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The City's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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

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

Component Unit As of December 31, 2016, the carrying amount of the component unit's deposits was \$572,560, of which \$322,560 was uninsured and uncollateralized by federal depository insurance.

Note 8. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2016 for real and public utility property taxes represents collections of 2015 taxes.

2016 real property taxes are levied after October 1, 2016, on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

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. 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2016, was \$12.70 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2016 property tax receipts were based are as follows:

Real Property	\$2,969,681,250
Public Utility Personal Property	99,798,080
Total Assessed Value	<u>\$3,069,479,330</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 agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2016, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Tax Abatements

For 2016, The County’s property taxes were reduced by \$82,579 under various tax abatement agreements entered into by the following subdivisions:

<u>Overlapping Government</u>	<u>Amount of 2016 Taxes Abated</u>
<i>Community Reinvestment Areas:</i>	
Village of Middlefield	\$60,035
City of Chardon	22,544

Note 9. Permissive Sales and Use Tax

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

Note 10. Receivables

Receivables at December 31, 2016, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, special assessments and delinquent property taxes are expected to be collected within one year.

Loans expected to be collected in more than one year amount to \$2,151,186 in the revolving loan special revenue fund. At December 31, 2016, there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$595,090 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$40,252.

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
General Fund	
Casino Tax	\$541,855
Property Tax Rollbacks and Exemptions	469,471
Local Government and Revenue Assistance	297,673
Grant	12,500
Miscellaneous	20,152
Total General Fund	<u>1,341,651</u>
Special Revenue Funds	
Developmental Disabilities	689,481
CASA	39,048
Intensive Supervision	31,201
Pre-Sentence Investigative Reporting	13,000
Juvenile Court Special Projects	13,767
Motor Vehicle License	2,721,781
Mental Health	795,193
Children's Services Levy	297,991
Child Support Enforcement	38,986
Transportation Administration	167,271
Aging	191,937
Public Assistance	175,611
SMART Ohio Grant	127,200
Pretrial Release	13,768
Total Special Revenue Funds	<u>5,316,235</u>
Capital Projects Funds	
Construction	8,297
Road and Bridge	459,912
Total Capital Projects Funds	<u>468,209</u>
<i>Total Governmental Activities</i>	<u><u>\$7,126,095</u></u>

Note 11. Related Party Transactions

During 2016, Geauga County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Metzenbaum Sheltered Industries Workshop, a discretely presented component unit of Geauga County. Rehabilitative services provided directly to Workshop clients by the County amounted to \$260,268. In addition, the County donated eight transportation vehicles with a value totaling \$38,500.

The County purchased supplies from Great Lakes Outdoor Supply Company. Commissioner Ralph Spidalieri is the president of the company. In 2016, the County paid \$248 to Great Lakes Outdoor Supply Company.

The County contracted with Thrasher, Dinsmore and Dolan law office for legal services. Sheriff Daniel McClelland's daughter works for the law office. In 2016, the County paid \$59,388 to Thrasher, Dinsmore and Dolan.

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

Note 12. Contingent Liabilities

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

Note 13. Joint Ventures

Emergency Management Agency

The Emergency Management Agency (the “Agency”) is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2016, the County contributed \$17,773 to the agency, which represents 5.92 percent of the total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

Geauga/Trumbull Solid Waste District

The Geauga/Trumbull Solid Waste District (the “District”) is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of solid waste and recycling services. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2016. 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 2016, the County

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

contributed \$591,172 to the Center, which represents 23.07 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

Note 14. Public Entity Risk Pools

County Risk Sharing Authority

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

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

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

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

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

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

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

Note 15. Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 45 members including the three

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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 2016, the County contributed \$31,773, which represents 4.51 percent of total contributions.

Geauga County Regional Airport Authority

Geauga County Regional Airport Authority was established in 1992 to manage the day-to-day operations of the airport located in Middlefield Village. A joint board of trustees whose membership consists of seven members; three continuing appointments made by the County, three appointed by the Airport Authority Board of Trustees, and one appointed by Middlefield Village controls the operation of the airport. The board exercises total control over the operation of the airport including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2016, 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 2016, N.E.O.N. received sufficient revenues from State grant monies and no additional funds were needed from Geauga County.

Family First Council

The Family First Council (the "Council") provides services to multi-need youth in Geauga County. Members of the Council include the Board of Health, County Board of Education, Board of Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Jobs and Family Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the Council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. The Council exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2016, the County Commissioners contributed \$84,968, which represents 6.75 percent of total contributions.

Geauga, Ashtabula, and Portage Partnership, Incorporated (GAPP)

GAPP provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP 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. GAPP, 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 GAPP are appointed by the Board of County Commissioners of each county. The Board exercises total control over the operations of GAAP, including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board.

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

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

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

Note 16. Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2016, consisted of the following:

Transfers To	Transfers From			Totals
	General	Other Governmental Funds	Water District	
Other Governmental Funds	\$2,774,690	\$2,495,383	\$0	\$5,270,073
Water Resources	74,785	0	59,142	133,927
Storm Water	18,706	0	0	18,706
Totals	\$2,868,181	\$2,495,383	\$59,142	\$5,422,706

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

Interfund Balances

Interfund balances at December 31, 2016, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable		Totals
	General	Other Governmental Funds	
Other Governmental Funds	\$23,117	\$22,389	\$45,506

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Note 17. Capital Assets

Capital asset activity for the year ended December 31, 2016, was as follows:

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$4,431,621	\$0	\$0	\$4,431,621
Infrastructure	131,634,514	0	0	131,634,514
Construction in Progress	2,366,509	136,028	(2,502,537)	0
<i>Total Nondepreciable Capital Assets</i>	<u>138,432,644</u>	<u>136,028</u>	<u>(2,502,537)</u>	<u>136,066,135</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	65,933,535	2,666,457	0	68,599,992
Machinery and Equipment	11,513,543	576,993	(244,576)	11,845,960
Vehicles	8,169,339	822,790	(919,875)	8,072,254
<i>Total Depreciable Capital Assets</i>	<u>85,616,417</u>	<u>4,066,240</u>	<u>(1,164,451)</u>	<u>88,518,206</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(28,458,832)	(1,784,755)	0	(30,243,587)
Machinery and Equipment	(10,511,575)	(395,853)	239,956	(10,667,472)
Vehicles	(6,418,817)	(665,232)	919,875	(6,164,174)
<i>Total Accumulated Depreciation</i>	<u>(45,389,224)</u>	<u>(2,845,840) *</u>	<u>1,159,831</u>	<u>(47,075,233)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>40,227,193</u>	<u>1,220,400</u>	<u>(4,620)</u>	<u>41,442,973</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$178,659,837</u>	<u>\$1,356,428</u>	<u>(\$2,507,157)</u>	<u>\$177,509,108</u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
Business Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
Construction in Progress	1,845,030	2,126,819	(2,953,655)	1,018,194
<i>Total Nondepreciable Capital Assets</i>	2,801,805	2,126,819	(2,953,655)	1,974,969
<i>Depreciable Capital Assets</i>				
Building and Improvements	22,040,208	519,300	0	22,559,508
Machinery and Equipment	3,140,075	22,900	0	3,162,975
Vehicles	1,631,628	36,381	0	1,668,009
Water and Wastewater Lines	39,521,763	3,327,221	0	42,848,984
<i>Total Depreciable Capital Assets</i>	66,333,674	3,905,802	0	70,239,476
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(8,918,121)	(428,490)	0	(9,346,611)
Machinery and Equipment	(2,062,279)	(130,531)	0	(2,192,810)
Vehicles	(1,222,938)	(138,268)	0	(1,361,206)
Water and Wastewater Lines	(17,276,557)	(1,141,216)	0	(18,417,773)
<i>Total Accumulated Depreciation</i>	(29,479,895)	(1,838,505)	0	(31,318,400)
<i>Total Depreciable Capital Assets, Net</i>	36,853,779	2,067,297	0	38,921,076
<i>Business Type Activities Capital Assets, Net</i>	\$39,655,584	\$4,194,116	(\$2,953,655)	\$40,896,045

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$971,506
Public Safety	447,254
Public Works	529,223
Health	99,987
Human Services	797,870
Total	\$2,845,840

Note 18. Defined Benefit Pension Plans

Net Pension Liability

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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

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

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

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

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, 2016

	State and Local	Public Safety	Law Enforcement
2016 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2016 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,006,703 for 2016. Of this amount, \$179,789 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11.5 percent of the 13 percent member rate goes to the DC Plan and the remaining 1.5 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$32,223 for 2016. Of this amount \$831 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2015, and the net pension liability for STRS was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Date	0.25196776%	0.00343868%	
Prior Measurement Date	0.25295952%	0.00423359%	
Change in Proportionate Share	(0.00099176%)	(0.00079491%)	
Proportionate Share of the Net Pension Liability	\$43,643,992	\$1,151,030	\$44,795,022
Pension Expense	\$6,069,708	(\$18,374)	\$6,051,334

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$46,507	\$46,507
Net difference between projected and actual earnings on pension plan investments	12,828,606	95,566	12,924,172
County contributions subsequent to the measurement date	4,006,703	14,522	4,021,225
Total Deferred Outflows of Resources	\$16,835,309	\$156,595	\$16,991,904
Deferred Inflows of Resources			
Differences between expected and actual experience	\$843,286	\$0	\$843,286
Changes in proportion and differences between County contributions and proportionate share of contributions	78,922	302,906	381,828
Total Deferred Inflows of Resources	\$922,208	\$302,906	\$1,225,114

\$4,021,225 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2017	\$2,769,325	(\$63,379)	\$2,705,946
2018	2,974,453	(63,379)	2,911,074
2019	3,259,505	(26,708)	3,232,797
2020	2,903,115	(7,367)	2,895,748
Total	\$11,906,398	(\$160,833)	\$11,745,565

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, 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 valuations are presented below.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA:	4.25 to 10.05 percent including wage inflation
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 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 table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

Discount Rate The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City'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 8 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$61,191,278	\$43,643,992	\$19,188,655

Changes between Measurement Date and Report Date

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the City's net pension liability is expected to be significant.

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Inflation	2.75 percent
Projected salary increases	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.75 percent, net of investment expenses, including inflation
Cost-of-Living Adjustments (COLA)	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.

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

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	100.00 %	7.61 %

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5 percent and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and therefore is not a weighted average return of the individual assets classes.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes 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. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are excluded. 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, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

Geauga County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 7.75 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 (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$1,529,625	\$1,151,030	\$831,662

Note 19. Post-Employment Benefits

Ohio Public Employees Retirement System

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

OPERS maintained two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which funded multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, 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.

At the beginning of 2016, OPERS maintained three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust (401(h) Trust) and the 115 Health Care Trust (115 Trust), worked together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both the Traditional Pension and Combined plans. The 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 third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a Retiree Medical Account (RMA) for Member-Directed Plan members. The employer contribution as a percentage of covered payroll deposited to the RMAs for 2016 was 4.0 percent.

In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statements of Changes in Fiduciary Net Position for the year ended December 31, 2016, will reflect a partial year of activity in the 401(h) Trust and VEBA Trust prior to the termination of these trusts as of end of business day June 30, 2016, and the assets and liabilities, or net position, of these trusts being consolidated into the 115 Trust on July 1, 2016.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$640,256, \$624,991, and \$597,185, respectively. For 2016, 99.55 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio 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 Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For the fiscal years ended June 30, 2016 and June 30, 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal year ended June 30, 2014, one percent of covered payroll was allocated to post-employment health care. The School District's contributions for health care for the fiscal years ended June 30, 2016, 2015 and 2014 were \$0, \$0 and \$4,667, respectively. The full amount has been contributed for 2016, 2015 and 2014.

Geauga County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 20. Other Employee Benefits

Compensated Absences

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

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

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

Health Care Benefits

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

Note 21. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2016, follows:

	Balance 12/31/15	Issued	Retired	Balance 12/31/16
Governmental Activities				
<i>Capital Projects Funds:</i>				
Communication System 1%	\$2,500,000	\$0	\$2,500,000	\$0
Building Improvements 1%	800,000	0	800,000	0
Communication System 1%	0	2,000,000	0	2,000,000
<i>Total</i>	<u>\$3,300,000</u>	<u>\$2,000,000</u>	<u>\$3,300,000</u>	<u>\$2,000,000</u>

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Note 22. Long-Term Debt

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

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Governmental Activities				
<i>General Obligation Bonds:</i>				
Human Services Building Improvements	2009	4.52 %	\$650,000	2019
<i>Special Assessment Bonds:</i>				
Sanitary Sewer - Aquilla	1984	5.00	\$292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
Business-Type Activities				
<i>OWDA Loans:</i>				
Chagrin Heights	1996	4.16	\$536,514	2017
Bellwood Sewer	1998	3.50	1,011,762	2020
Valley View	1998	3.50	3,574,826	2021
Auburn Corners	1999	3.50	2,077,654	2022
County Water Tower	1999	3.52	304,146	2020
Water Treatment Plant	2000	4.16	742,174	2021
McFarland Treatment Plant	2004	1.67	2,731,591	2026
Waterline Installation	2006	5.09	560,000	2026
Hunting Valley	2007	3.62	577,103	2027
Infirmiry Creek Waste Water Treatment Plant	2012	2.30	1,195,639	2032
Troy Oaks Waste Water Treatment Plant	2016	2.33	635,297	2037
Russell Park Waste Water Treatment Plant	2016	2.33	315,535	2037
<i>Revenue Bonds:</i>				
Sanitary Sewer Improvement	2014	2.50	958,000	2054
Sanitary Sewer Refunding	2014	2.50	859,000	2054
Sanitary Sewer	2009	4.38	3,400,000	2049
Burton Lakes	1985	5.00	232,000	2021
<i>OPWC Loans:</i>				
Valley View	2000	0.00	525,000	2019
McFarland Creek	2011	0.00	569,380	2031
Opalocka Waste Water Treatment Plant	2012	0.00	208,020	2032

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

Changes in the County's long-term obligations during the year ended December 31, 2016, consist of the following:

	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Human Services Building Improvements	\$260,000	\$0	\$65,000	\$195,000	\$65,000
Special Assessment Bonds:					
Sanitary Sewer - Aquilla	61,600	0	7,700	53,900	7,700
Sanitary Sewer - Aquilla	1,232	0	154	1,078	154
Sanitary Sewer - Chagrin Falls Park	375,979	0	12,008	363,971	12,639
<i>Total Special Assessment Bonds</i>	438,811	0	19,862	418,949	20,493
Other Long-Term Obligations:					
Local Government Innovation Loan	341,203	0	45,000	296,203	45,000
Capital Lease	19,419	45,043	15,654	48,808	10,160
Compensated Absences	3,046,068	824,284	711,722	3,158,630	737,234
<i>Total Other Long-Term Obligations</i>	3,406,690	869,327	772,376	3,503,641	792,394
Net Pension Liability:					
OPERS	28,776,238	12,387,982	0	41,164,220	0
STRS	1,170,040	0	19,010	1,151,030	0
<i>Total Net Pension Liability</i>	29,946,278	12,387,982	19,010	42,315,250	0
<i>Total Governmental Activities</i>	\$34,051,779	\$13,257,309	\$876,248	\$46,432,840	\$877,887
Business Type Activities:					
OWDA Loans:					
Chagrin Heights	\$66,594	\$0	\$43,938	\$22,656	\$22,656
Bellwood Sewer	276,779	0	65,636	211,143	67,954
Valley View	1,277,779	0	238,136	1,039,643	246,544
Auburn Corners	888,746	0	135,579	753,167	140,366
County Water Tower	91,186	0	19,044	72,142	19,721
Water Treatment Plant	259,013	0	47,627	211,386	49,629
McFarland Treatment Plant	4,610,945	0	427,359	4,183,586	434,526
Waterline Installation	234,757	0	17,408	217,349	18,306
Hunting Valley	379,029	0	27,109	351,920	28,100
Infirmiry Creek Waste Water Treatment Plant	1,023,833	0	51,667	972,166	52,862
Troy Oaks Waste Water Treatment Plant	0	635,297	0	635,297	0
Russell Park Waste Water Treatment Plant	0	315,535	0	315,535	0
<i>Total OWDA Loans</i>	9,108,661	950,832	1,073,503	8,985,990	1,080,664

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16	Amounts Due in One Year
Business Type Activities: (continued)					
Revenue Bonds:					
Sanitary Sewer Improvement	\$944,600	\$0	\$14,600	\$930,000	\$15,000
Sanitary Sewer Refunding	846,900	0	13,000	833,900	13,400
Sanitary Sewer	2,385,000	0	575,000	1,810,000	25,000
Burton Lakes	69,000	0	10,000	59,000	10,000
<i>Total Revenue Bonds</i>	<u>4,245,500</u>	<u>0</u>	<u>612,600</u>	<u>3,632,900</u>	<u>63,400</u>
OPWC Loans:					
Valley View	105,001	0	26,250	78,751	26,250
McFarland Creek	427,035	0	28,469	398,566	28,469
Opalocka Waste Water Treatment Plant	255,000	0	15,000	240,000	15,000
<i>Total OPWC Loans</i>	<u>787,036</u>	<u>0</u>	<u>69,719</u>	<u>717,317</u>	<u>69,719</u>
Other Long-Term Obligations:					
Compensated Absences	166,252	50,414	56,980	159,686	60,359
Net Pension Liability:					
OPERS	1,733,508	746,264	0	2,479,772	0
<i>Total Business-Type Activities</i>	<u>\$16,040,957</u>	<u>\$1,747,510</u>	<u>\$1,812,802</u>	<u>\$15,975,665</u>	<u>\$1,274,142</u>

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

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

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

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2016, are as follows:

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		Local Government Innovation Loan
	Principal	Interest	Principal	Interest	Principal
2017	\$65,000	\$8,814	\$20,493	\$21,894	\$45,000
2018	65,000	5,876	21,156	20,832	45,000
2019	65,000	2,938	21,855	19,736	45,000
2020	0	0	22,590	18,603	45,000
2021	0	0	23,363	17,432	45,000
2022 - 2026	0	0	106,359	69,280	71,203
2027 - 2031	0	0	117,080	41,657	0
2032 - 2034	0	0	86,053	9,190	0
Total	\$195,000	\$17,628	\$418,949	\$218,624	\$296,203

Business-Type Activities

	OWDA Loans		Revenue Bonds		OPWC Loan
	Principal	Interest	Principal	Interest	Loan
2017	\$1,080,664	\$176,185	\$63,400	\$126,235	\$69,719
2018	1,087,331	151,702	66,000	123,931	69,719
2019	1,117,572	122,762	71,800	121,513	69,720
2020	1,062,311	95,559	72,500	118,855	43,469
2021	738,422	72,264	74,300	116,180	43,469
2022 - 2026	2,543,940	169,795	338,500	544,530	217,345
2027 - 2031	367,884	27,005	405,600	481,474	188,876
2032 - 2036	37,034	426	480,800	405,020	15,000
2037 - 2041	0	0	574,200	313,441	0
2042 - 2046	0	0	681,200	203,250	0
2047 - 2051	0	0	597,600	75,085	0
2052 - 2054	0	0	207,000	10,435	0
Total	\$8,035,158	\$815,698	\$3,632,900	\$2,639,949	\$717,317

The County has entered into a contractual agreement for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of the agreement, OWDA will reimburse, advance or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the Troy Oaks Waste Water Treatment plant loan is \$635,297.

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

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the Russell Park Waste Water Treatment plant loan is \$315,535.

The County has pledged future water resources revenues to repay Revenue Bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2054. Annual principal and interest payments on the water resources debt are expected to require 100 percent of net revenues and 100 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$15,841,022. Principal and interest paid for the current year were \$2,092,217, total net revenues were \$2,204,542 and total revenues were \$7,013,214.

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, 2016, are an overall debt margin of \$72,367,772; and an unvoted debt margin of \$27,825,582.

The County has issued seven issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$125,645,000 at December 31, 2016, 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 23. Capital Leases

The County has entered into five interest free leases for copiers. These lease obligations meet the criteria of a capital lease and has been recorded on the government-wide statements. The original amounts capitalized for the capital leases and the book value as of December 31, 2016, was \$48,842.

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, 2016:

	Governmental Activities
2017	\$10,160
2018	9,960
2019	9,385
2020	8,580
2021	8,580
2022	2,143
Total Minimum Lease Payments	48,808
Less Amount Representing Interest	0
Present Value of Lease Payments	\$48,808

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

Note 24. Risk Management

Primary Government

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

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

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

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

Note 25. Related Organizations

Geauga County Public Library

The County appoints 4 of the 7 members of the governing board of the Library in accordance with Ohio Revised Code 3375.22, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2016.

Geauga County Park District

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District did not receive any funding from the County during 2016.

Geauga County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 26. Significant Commitments

Contractual Commitments

As of December 31, 2016, the County had the following contractual construction commitments outstanding:

<u>Project</u>	<u>Project Amount</u>	<u>Amount Paid to Date</u>	<u>Remaining on Project</u>
Russell Park WWTP	\$1,543,900	\$338,219	\$1,205,681
Troy Oaks WWTP	695,213	660,383	34,830
Coy Lank Station	185,744	19,592	166,152
	<u>\$2,424,857</u>	<u>\$1,018,194</u>	<u>\$1,406,663</u>

Remaining commitment amounts were encumbered at year end.

Encumbrances

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

Governmental Funds:		Proprietary Funds:	
General	\$688,043	Water Resources	\$931,795
Developmental Disabilities	696,328	Water District	57,420
Other Governmental Funds	2,952,154	Total Proprietary Funds	<u>\$989,215</u>
Total Governmental Funds	<u>\$4,336,525</u>		

Required Supplementary Information

Geauga County, Ohio

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

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

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

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

Geauga County, Ohio

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

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

(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 fiscal year were determined as of June 30th.

Geauga County, Ohio

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

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

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

Geauga County, Ohio

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$32,223	\$63,684	\$60,670	\$66,756
Contributions in Relation to the Contractually Required Contribution	<u>(32,223)</u>	<u>(63,684)</u>	<u>(60,670)</u>	<u>(66,756)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$230,164	\$454,886	\$449,123	\$513,508
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.51%	13.00%

2012	2011	2010	2009	2008	2007
\$76,087	\$126,865	\$105,805	\$160,469	\$151,106	\$179,286
<u>(76,087)</u>	<u>(126,865)</u>	<u>(105,805)</u>	<u>(160,469)</u>	<u>(151,106)</u>	<u>(179,286)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$585,285	\$975,885	\$813,885	\$1,234,377	\$1,162,354	\$1,379,123
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2016*

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 2016 for the preservation of these assets.

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

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

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

<u>Condition</u>	<u>Rating</u>	<u>Number of Bridges</u>	<u>Lane Miles</u>
Failed	0		
Imminent Failure	1		
Critical	2		
Serious	3		
Poor	4	4	
Fair	5	11	21.2
Satisfactory	6	23	45.8
Good	7	39	54.3
Very Good	8	92	50.5
Excellent	9	18	63.9
Total		<u>187</u>	<u>235.7</u>

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2016*

The following summarizes the overall ratings as of December 31, 2016, 2015 and 2014:

Condition Assessment	2016		2015		2014	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	235.7	100%	235.7	100%	235.6	100%
Less than Fair	0	0%	0	0%	0	0%
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	183	98%	186	98%	185	99%
Less than Fair	4	2%	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
2016	\$11,176,010	\$10,320,405	\$855,605
2015	10,888,590	9,064,807	1,823,783
2014	10,480,464	8,674,683	1,805,781
2013	10,896,840	9,904,933	991,907
2012	11,446,068	9,438,797	2,007,271

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

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

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

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

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

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

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

DARE Grant

Indigent Guardianship

Drug Law Enforcement

Commissary

Sheriff K-9 Unit

Law Enforcement Block Grant

Concealed Handgun

Violence Prevention

Education and Enforcement

Juvenile Indigent Drivers

Chardon Tower

Pretrial Release

Law Enforcement Assistance

Criminal Investigation

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

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

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

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

Nonmajor Debt Service Fund

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,703,353	\$2,958,689	\$4,083,975	\$23,746,017
Cash and Cash Equivalents:				
In Segregated Accounts	897	0	0	897
Materials and Supplies Inventory	74,443	0	0	74,443
Accounts Receivable	22,818	0	248	23,066
Interfund Receivable	22,389	0	0	22,389
Intergovernmental Receivable	4,626,754	0	468,209	5,094,963
Property Taxes Receivable	9,659,921	0	3,013,159	12,673,080
Special Assessments Receivable	0	778,852	0	778,852
Loans Receivable	2,881,666	0	0	2,881,666
<i>Total Assets</i>	\$33,992,241	\$3,737,541	\$7,565,591	\$45,295,373
Liabilities				
Accounts Payable	\$408,035	\$0	\$286,762	\$694,797
Accrued Wages	439,873	0	0	439,873
Contracts Payable	797,757	0	66,118	863,875
Intergovernmental Payable	334,570	0	0	334,570
Interfund Payable	45,506	0	0	45,506
Accrued Interest Payable	0	0	7,833	7,833
Notes Payable	0	0	2,000,000	2,000,000
<i>Total Liabilities</i>	2,025,741	0	2,360,713	4,386,454
Deferred Inflows of Resources				
Property Taxes	9,238,289	0	2,881,642	12,119,931
Unavailable Revenue	4,013,610	778,852	316,429	5,108,891
<i>Total Deferred Inflows of Resources</i>	13,251,899	778,852	3,198,071	17,228,822
Fund Balances				
Nonspendable	74,443	0	0	74,443
Restricted	18,220,007	2,958,689	1,419,178	22,597,874
Committed	420,718	0	291,689	712,407
Unassigned (Deficit)	(567)	0	295,940	295,373
<i>Total Fund Balances</i>	18,714,601	2,958,689	2,006,807	23,680,097
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$33,992,241	\$3,737,541	\$7,565,591	\$45,295,373

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$9,113,410	\$0	\$2,858,525	\$11,971,935
Sales Tax	676,000	0	0	676,000
Permissive Motor Vehicle License Tax	610,681	0	0	610,681
Charges for Services	3,252,516	0	42,149	3,294,665
Licenses and Permits	324,297	0	0	324,297
Fines and Forfeitures	165,106	0	120,987	286,093
Intergovernmental	15,166,515	0	2,253,055	17,419,570
Special Assessments	0	183,763	0	183,763
Interest	9,952	0	5,543	15,495
Rentals	71,785	0	0	71,785
Contributions and Donations	272,451	0	0	272,451
Other	1,165,373	0	81,602	1,246,975
<i>Total Revenues</i>	<u>30,828,086</u>	<u>183,763</u>	<u>5,361,861</u>	<u>36,373,710</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,958,249	0	0	2,958,249
Judicial	1,144,149	0	0	1,144,149
Public Safety	1,662,232	0	0	1,662,232
Public Works	7,796,425	0	0	7,796,425
Health	6,016,350	0	0	6,016,350
Human Services	14,153,623	0	0	14,153,623
Capital Outlay	0	0	4,704,067	4,704,067
Debt Service:				
Principal Retirement	11,880	129,862	0	141,742
Interest and Fiscal Charges	0	41,655	28,000	69,655
<i>Total Expenditures</i>	<u>33,742,908</u>	<u>171,517</u>	<u>4,732,067</u>	<u>38,646,492</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,914,822)</u>	<u>12,246</u>	<u>629,794</u>	<u>(2,272,782)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	45,043	0	0	45,043
Transfers In	3,026,891	209,125	2,034,057	5,270,073
Transfers Out	(77,987)	0	(2,417,396)	(2,495,383)
<i>Total Other Financing Sources (Uses)</i>	<u>2,993,947</u>	<u>209,125</u>	<u>(383,339)</u>	<u>2,819,733</u>
<i>Net Change in Fund Balances</i>	79,125	221,371	246,455	546,951
<i>Fund Balances Beginning of Year</i>	<u>18,635,476</u>	<u>2,737,318</u>	<u>1,760,352</u>	<u>23,133,146</u>
<i>Fund Balances End of Year</i>	<u>\$18,714,601</u>	<u>\$2,958,689</u>	<u>\$2,006,807</u>	<u>\$23,680,097</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016*

	<u>Real Estate Assessment</u>	<u>Delinquent Tax Collector</u>	<u>Prosecutor Delinquent Tax Collector</u>	<u>Treasurer Delinquent Tax Collector</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,274,177	\$24,807	\$439,561	\$422,991
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	3,100	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$1,277,277</u>	<u>\$24,807</u>	<u>\$439,561</u>	<u>\$422,991</u>
Liabilities				
Accounts Payable	\$2,653	\$0	\$0	\$8,026
Accrued Wages	29,729	0	3,316	4,206
Contracts Payable	28,973	0	0	0
Intergovernmental Payable	13,238	0	1,256	1,793
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>74,593</u>	<u>0</u>	<u>4,572</u>	<u>14,025</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	3,100	0	0	0
Restricted	1,199,584	24,807	434,989	408,966
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>1,202,684</u>	<u>24,807</u>	<u>434,989</u>	<u>408,966</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,277,277</u>	<u>\$24,807</u>	<u>\$439,561</u>	<u>\$422,991</u>

Community Development Administration	Escrow Interest	Bicentennial	CASA	Intensive Supervision	Care and Custody
\$714,149	\$80,941	\$648	\$10,693	\$8,079	\$214,762
0	0	0	0	0	0
559	0	0	459	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	39,048	31,201	0
0	0	0	0	0	0
2,881,666	0	0	0	0	0
<u>\$3,596,374</u>	<u>\$80,941</u>	<u>\$648</u>	<u>\$50,200</u>	<u>\$39,280</u>	<u>\$214,762</u>
\$654	\$0	\$0	\$386	\$0	\$2,719
6,009	0	0	6,356	847	8,788
0	0	0	0	0	0
2,717	0	0	2,685	669	2,598
0	0	0	0	0	0
<u>9,380</u>	<u>0</u>	<u>0</u>	<u>9,427</u>	<u>1,516</u>	<u>14,105</u>
0	0	0	0	0	0
0	0	0	0	31,201	0
0	0	0	0	31,201	0
559	0	0	459	0	0
3,586,435	80,941	0	40,314	6,563	200,657
0	0	648	0	0	0
0	0	0	0	0	0
<u>3,586,994</u>	<u>80,941</u>	<u>648</u>	<u>40,773</u>	<u>6,563</u>	<u>200,657</u>
<u>\$3,596,374</u>	<u>\$80,941</u>	<u>\$648</u>	<u>\$50,200</u>	<u>\$39,280</u>	<u>\$214,762</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2016*

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
Assets				
Equity in Pooled Cash and				
Cash Equivalents	\$19,443	\$12,334	\$13,141	\$68,258
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	6,823	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	13,767	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	\$26,266	\$12,334	\$26,908	\$68,258
Liabilities				
Accounts Payable	\$692	\$811	\$0	\$1,041
Accrued Wages	5,702	0	1,382	158
Contracts Payable	7,610	0	0	0
Intergovernmental Payable	2,407	0	397	102
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	16,411	811	1,779	1,301
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	13,767	0
<i>Total Deferred Inflows of Resources</i>	0	0	13,767	0
Fund Balances				
Nonspendable	6,823	0	0	0
Restricted	3,032	11,523	11,362	66,957
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	9,855	11,523	11,362	66,957
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$26,266	\$12,334	\$26,908	\$68,258

Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting
\$944	\$200	\$15,577	\$24,838	\$139,856	\$655
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	13,000
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$944</u>	<u>\$200</u>	<u>\$15,577</u>	<u>\$24,838</u>	<u>\$139,856</u>	<u>\$13,655</u>
\$0	\$0	\$0	\$0	\$441	\$0
0	0	181	0	16,747	859
0	0	0	0	2,164	0
0	0	108	52	7,379	363
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>289</u>	<u>52</u>	<u>26,731</u>	<u>1,222</u>
0	0	0	0	0	0
0	0	0	0	0	13,000
0	0	0	0	0	13,000
0	0	0	0	0	0
944	200	15,288	24,786	113,125	0
0	0	0	0	0	0
0	0	0	0	0	(567)
<u>944</u>	<u>200</u>	<u>15,288</u>	<u>24,786</u>	<u>113,125</u>	<u>(567)</u>
<u>\$944</u>	<u>\$200</u>	<u>\$15,577</u>	<u>\$24,838</u>	<u>\$139,856</u>	<u>\$13,655</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2016*

	800 System Communication	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
Assets				
Equity in Pooled Cash and Cash Equivalents	\$112,130	\$1,813,456	\$12,028	\$195,840
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	2,955	0	13,871
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	2,721,781	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$112,130</u>	<u>\$4,538,192</u>	<u>\$12,028</u>	<u>\$209,711</u>
Liabilities				
Accounts Payable	\$822	\$230,546	\$0	\$5,072
Accrued Wages	2,236	101,454	0	6,777
Contracts Payable	11,773	351,051	0	259
Intergovernmental Payable	891	42,629	0	2,569
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>15,722</u>	<u>725,680</u>	<u>0</u>	<u>14,677</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	2,302,399	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>2,302,399</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	2,955	0	13,871
Restricted	0	1,507,158	12,028	181,163
Committed	96,408	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>96,408</u>	<u>1,510,113</u>	<u>12,028</u>	<u>195,034</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$112,130</u>	<u>\$4,538,192</u>	<u>\$12,028</u>	<u>\$209,711</u>

<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$1,746	\$2,966,107	\$1,790,392	\$818,499	\$90,118	\$2,578,009
0	0	0	0	0	0
0	5,632	0	0	20,858	13,740
0	2,024	0	0	2,176	1,783
0	0	0	0	22,389	0
0	795,193	297,991	38,986	167,271	191,937
0	3,341,204	3,534,379	0	0	2,784,338
0	0	0	0	0	0
<u>\$1,746</u>	<u>\$7,110,160</u>	<u>\$5,622,762</u>	<u>\$857,485</u>	<u>\$302,812</u>	<u>\$5,569,807</u>
\$0	\$14,397	\$67,499	\$307	\$828	\$53,085
0	12,569	1,115	17,957	29,049	47,487
0	110,501	195,505	10	5,918	47,485
0	34,084	11,285	7,595	12,688	65,931
0	0	0	0	0	45,506
0	171,551	275,404	25,869	48,483	259,494
0	3,195,369	3,380,112	0	0	2,662,808
0	684,645	444,316	5,846	0	310,314
0	3,880,014	3,824,428	5,846	0	2,973,122
0	5,632	0	0	20,858	13,740
1,746	3,052,963	1,522,930	825,770	233,471	2,323,451
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,746</u>	<u>3,058,595</u>	<u>1,522,930</u>	<u>825,770</u>	<u>254,329</u>	<u>2,337,191</u>
<u>\$1,746</u>	<u>\$7,110,160</u>	<u>\$5,622,762</u>	<u>\$857,485</u>	<u>\$302,812</u>	<u>\$5,569,807</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2016*

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
Assets				
Equity in Pooled Cash and				
Cash Equivalents	\$30,761	\$1,213,946	\$14,966	\$582,940
Cash and Cash Equivalents				
In Segregated Accounts	0	897	0	0
Materials and Supplies Inventory	4,999	1,447	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	175,611	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$35,760</u>	<u>\$1,391,901</u>	<u>\$14,966</u>	<u>\$582,940</u>
Liabilities				
Accounts Payable	\$1,890	\$9,183	\$0	\$0
Accrued Wages	17,094	108,530	0	0
Contracts Payable	2,552	22,470	0	0
Intergovernmental Payable	7,073	108,398	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>28,609</u>	<u>248,581</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	67,154	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>67,154</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	4,999	1,447	0	0
Restricted	0	1,074,719	14,966	582,940
Committed	2,152	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>7,151</u>	<u>1,076,166</u>	<u>14,966</u>	<u>582,940</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$35,760</u>	<u>\$1,391,901</u>	<u>\$14,966</u>	<u>\$582,940</u>

<u>Law Library Resources</u>	<u>Board of Elections - Recount</u>	<u>Wetland Mitigation Bank</u>	<u>SMART Ohio Grant</u>	<u>Other Public Safety Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$27,546	\$115	\$60,126	\$118,559	\$790,015	\$16,703,353
0	0	0	0	0	897
0	0	0	0	0	74,443
0	0	0	0	16,835	22,818
0	0	0	0	0	22,389
0	0	0	127,200	13,768	4,626,754
0	0	0	0	0	9,659,921
0	0	0	0	0	2,881,666
<u>\$27,546</u>	<u>\$115</u>	<u>\$60,126</u>	<u>\$245,759</u>	<u>\$820,618</u>	<u>\$33,992,241</u>
\$40	\$0	\$0	\$0	\$6,943	\$408,035
1,500	0	0	0	9,825	439,873
3,117	0	0	353	8,016	797,757
633	0	0	0	5,030	334,570
0	0	0	0	0	45,506
<u>5,290</u>	<u>0</u>	<u>0</u>	<u>353</u>	<u>29,814</u>	<u>2,025,741</u>
0	0	0	0	0	9,238,289
0	0	0	127,200	13,768	4,013,610
0	0	0	127,200	13,768	13,251,899
0	0	0	0	0	74,443
22,256	115	60,126	118,206	455,526	18,220,007
0	0	0	0	321,510	420,718
0	0	0	0	0	(567)
<u>22,256</u>	<u>115</u>	<u>60,126</u>	<u>118,206</u>	<u>777,036</u>	<u>18,714,601</u>
<u>\$27,546</u>	<u>\$115</u>	<u>\$60,126</u>	<u>\$245,759</u>	<u>\$820,618</u>	<u>\$33,992,241</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016*

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,910,702	0	128,828	132,472
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	1,801	0	0	15,967
<i>Total Revenues</i>	<u>1,912,503</u>	<u>0</u>	<u>128,828</u>	<u>148,439</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,246,688	1,182	190,158	194,794
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>2,246,688</u>	<u>1,182</u>	<u>190,158</u>	<u>194,794</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(334,185)</u>	<u>(1,182)</u>	<u>(61,330)</u>	<u>(46,355)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
Transfers In	51,000	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>51,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(283,185)	(1,182)	(61,330)	(46,355)
<i>Fund Balances Beginning of Year</i>	<u>1,485,869</u>	<u>25,989</u>	<u>496,319</u>	<u>455,321</u>
<i>Fund Balances End of Year (Deficit)</i>	<u>\$1,202,684</u>	<u>\$24,807</u>	<u>\$434,989</u>	<u>\$408,966</u>

Community Development Administration	Escrow Interest	Bicentennial	CASA	Intensive Supervision	Care and Custody
\$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
34,400	0	0	263,952	46,801	139,537
1,223	386	0	0	0	0
0	0	0	0	0	0
0	0	0	1,729	0	0
286,254	0	0	964	0	4,389
<u>321,877</u>	<u>386</u>	<u>0</u>	<u>266,645</u>	<u>46,801</u>	<u>143,926</u>
202,204	0	0	0	0	0
0	0	0	267,914	61,233	181,336
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>202,204</u>	<u>0</u>	<u>0</u>	<u>267,914</u>	<u>61,233</u>	<u>181,336</u>
119,673	386	0	(1,269)	(14,432)	(37,410)
0	0	0	0	0	0
83,286	0	0	0	0	0
(17,500)	0	0	0	0	0
<u>65,786</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
185,459	386	0	(1,269)	(14,432)	(37,410)
<u>3,401,535</u>	<u>80,555</u>	<u>648</u>	<u>42,042</u>	<u>20,995</u>	<u>238,067</u>
<u>\$3,586,994</u>	<u>\$80,941</u>	<u>\$648</u>	<u>\$40,773</u>	<u>\$6,563</u>	<u>\$200,657</u>

(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, 2016*

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	15,580	43,123
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	6,620	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	7,347	0
<i>Total Revenues</i>	<u>0</u>	<u>6,620</u>	<u>22,927</u>	<u>43,123</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	357,180	6,669	51,101	26,184
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>357,180</u>	<u>6,669</u>	<u>51,101</u>	<u>26,184</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(357,180)</u>	<u>(49)</u>	<u>(28,174)</u>	<u>16,939</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
Transfers In	349,485	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>349,485</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(7,695)	(49)	(28,174)	16,939
<i>Fund Balances Beginning of Year</i>	<u>17,550</u>	<u>11,572</u>	<u>39,536</u>	<u>50,018</u>
<i>Fund Balances End of Year (Deficit)</i>	<u><u>\$9,855</u></u>	<u><u>\$11,523</u></u>	<u><u>\$11,362</u></u>	<u><u>\$66,957</u></u>

Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	676,000	0
0	0	0	0	0	0
0	0	49,123	19,182	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	19,500
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	177,272	0
0	0	49,123	19,182	853,272	19,500
0	0	0	0	0	0
0	0	75,250	0	0	0
0	0	0	11,767	820,797	25,909
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	75,250	11,767	820,797	25,909
0	0	(26,127)	7,415	32,475	(6,409)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	(26,127)	7,415	32,475	(6,409)
944	200	41,415	17,371	80,650	5,842
\$944	\$200	\$15,288	\$24,786	\$113,125	(\$567)

(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, 2016*

	800 System Communication	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	610,681	0	0
Charges for Services	0	12,197	0	7,140
Licenses and Permits	0	0	0	172,586
Fines and Forfeitures	0	39,899	0	11,001
Intergovernmental	0	5,251,309	0	0
Interest	0	8,343	0	0
Rentals	49,329	0	0	0
Contributions and Donations	0	0	0	101,700
Other	889	47,236	0	21,809
<i>Total Revenues</i>	<u>50,218</u>	<u>5,969,665</u>	<u>0</u>	<u>314,236</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	234,008	0	0	0
Public Works	0	7,796,425	0	0
Health	0	0	0	304,562
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	11,880	0	0
<i>Total Expenditures</i>	<u>234,008</u>	<u>7,808,305</u>	<u>0</u>	<u>304,562</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(183,790)</u>	<u>(1,838,640)</u>	<u>0</u>	<u>9,674</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	45,043	0	0
Transfers In	222,239	1,664,336	0	0
Transfers Out	0	(45,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>222,239</u>	<u>1,664,379</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	38,449	(174,261)	0	9,674
<i>Fund Balances Beginning of Year</i>	<u>57,959</u>	<u>1,684,374</u>	<u>12,028</u>	<u>185,360</u>
<i>Fund Balances End of Year (Deficit)</i>	<u><u>\$96,408</u></u>	<u><u>\$1,510,113</u></u>	<u><u>\$12,028</u></u>	<u><u>\$195,034</u></u>

<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$0	\$3,159,384	\$3,321,207	\$0	\$0	\$2,632,819
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	288,544	362,514	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,074,283	1,894,663	635,092	917,581	620,789
0	0	0	0	0	0
0	22,456	0	0	0	0
0	0	13,908	0	0	139,651
0	129,350	53,739	5,966	49,062	115,079
0	5,385,473	5,283,517	929,602	1,329,157	3,508,338
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	5,711,788	0	0	0	0
0	0	4,956,519	1,012,950	1,403,846	3,490,557
0	0	0	0	0	0
0	5,711,788	4,956,519	1,012,950	1,403,846	3,490,557
0	(326,315)	326,998	(83,348)	(74,689)	17,781
0	0	0	0	0	0
0	0	0	0	101,936	0
0	0	0	0	0	0
0	0	0	0	101,936	0
0	(326,315)	326,998	(83,348)	27,247	17,781
1,746	3,384,910	1,195,932	909,118	227,082	2,319,410
<u>\$1,746</u>	<u>\$3,058,595</u>	<u>\$1,522,930</u>	<u>\$825,770</u>	<u>\$254,329</u>	<u>\$2,337,191</u>

(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, 2016*

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	271,242	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	2,849,856	0	121,397
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	500	5,000	0	0
Other	160	4,463	0	0
<i>Total Revenues</i>	<u>271,902</u>	<u>2,859,319</u>	<u>0</u>	<u>121,397</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	676,518	2,613,233	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>676,518</u>	<u>2,613,233</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(404,616)</u>	<u>246,086</u>	<u>0</u>	<u>121,397</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
Transfers In	414,706	93,320	0	0
Transfers Out	0	(15,487)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>414,706</u>	<u>77,833</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	10,090	323,919	0	121,397
<i>Fund Balances Beginning of Year</i>	<u>(2,939)</u>	<u>752,247</u>	<u>14,966</u>	<u>461,543</u>
<i>Fund Balances End of Year (Deficit)</i>	<u><u>\$7,151</u></u>	<u><u>\$1,076,166</u></u>	<u><u>\$14,966</u></u>	<u><u>\$582,940</u></u>

Law Library Resources	Board of Elections - Recount	Wetland Mitigation Bank	SMART Ohio Grant	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$9,113,410
0	0	0	0	0	676,000
0	0	0	0	0	610,681
0	60	0	0	11,809	3,252,516
0	0	0	0	151,711	324,297
105,502	0	0	0	2,084	165,106
0	0	0	72,800	224,555	15,166,515
0	0	0	0	0	9,952
0	0	0	0	0	71,785
0	0	0	0	9,963	272,451
1,163	0	0	0	242,463	1,165,373
<u>106,665</u>	<u>60</u>	<u>0</u>	<u>72,800</u>	<u>642,585</u>	<u>30,828,086</u>
123,223	0	0	0	0	2,958,249
0	0	0	117,282	0	1,144,149
0	0	0	0	569,751	1,662,232
0	0	0	0	0	7,796,425
0	0	0	0	0	6,016,350
0	0	0	0	0	14,153,623
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,880</u>
<u>123,223</u>	<u>0</u>	<u>0</u>	<u>117,282</u>	<u>569,751</u>	<u>33,742,908</u>
(16,558)	60	0	(44,482)	72,834	(2,914,822)
0	0	0	0	0	45,043
0	0	0	0	46,583	3,026,891
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(77,987)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>46,583</u>	<u>2,993,947</u>
(16,558)	60	0	(44,482)	119,417	79,125
<u>38,814</u>	<u>55</u>	<u>60,126</u>	<u>162,688</u>	<u>657,619</u>	<u>18,635,476</u>
<u>\$22,256</u>	<u>\$115</u>	<u>\$60,126</u>	<u>\$118,206</u>	<u>\$777,036</u>	<u>\$18,714,601</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016*

	Construction	Computerization	Road and Bridge	Permanent Improvement
Assets				
Equity in Pooled Cash and				
Cash Equivalents	\$623,059	\$490,050	\$387,928	\$1,701,999
Accounts Receivable	0	248	0	0
Intergovernmental Receivable	8,297	0	459,912	0
Property Taxes Receivable	0	0	3,013,159	0
<i>Total Assets</i>	\$631,356	\$490,298	\$3,860,999	\$1,701,999
Liabilities				
Accounts Payable	\$0	\$11,762	\$275,000	\$0
Contracts Payable	0	275	0	29,582
Accrued Interest Payable	0	0	0	7,833
Notes Payable	0	0	0	2,000,000
<i>Total Liabilities</i>	0	12,037	275,000	2,037,415
Deferred Inflows of Resources				
Property Taxes	0	0	2,881,642	0
Unavailable Revenue	0	0	316,429	0
<i>Total Deferred Inflows of Resources</i>	0	0	3,198,071	0
Fund Balances				
Restricted	0	478,261	387,928	0
Committed	0	0	0	0
Unassigned (Deficit)	631,356	0	0	(335,416)
<i>Total Fund Balances (Deficit)</i>	631,356	478,261	387,928	(335,416)
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$631,356	\$490,298	\$3,860,999	\$1,701,999

<u>Water Construction</u>	<u>HUD Housing/CDBG</u>	<u>Transportation Capital Grant</u>	<u>Courthouse Donations</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$291,689	\$194,469	\$11,268	\$383,513	\$4,083,975
0	0	0	0	248
0	0	0	0	468,209
0	0	0	0	3,013,159
<u>\$291,689</u>	<u>\$194,469</u>	<u>\$11,268</u>	<u>\$383,513</u>	<u>\$7,565,591</u>
\$0	\$0	\$0	\$0	\$286,762
0	36,261	0	0	66,118
0	0	0	0	7,833
0	0	0	0	2,000,000
0	36,261	0	0	2,360,713
0	0	0	0	2,881,642
0	0	0	0	316,429
0	0	0	0	3,198,071
0	158,208	11,268	383,513	1,419,178
291,689	0	0	0	291,689
0	0	0	0	295,940
<u>291,689</u>	<u>158,208</u>	<u>11,268</u>	<u>383,513</u>	<u>2,006,807</u>
<u>\$291,689</u>	<u>\$194,469</u>	<u>\$11,268</u>	<u>\$383,513</u>	<u>\$7,565,591</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2016*

	Construction	Computerization	Road and Bridge	Permanent Improvement
Revenues				
Property Taxes	\$0	\$0	\$2,858,525	\$0
Charges for Services	0	42,149	0	0
Fines and Forfeitures	0	120,987	0	0
Intergovernmental	328,762	0	1,586,824	0
Interest	3,359	0	0	0
Other	0	248	13,802	25,450
<i>Total Revenues</i>	<u>332,121</u>	<u>163,384</u>	<u>4,459,151</u>	<u>25,450</u>
Expenditures				
Capital Outlay	797,502	114,224	2,956,405	402,823
Debt Service:				
Interest and Fiscal Charges	4,889	0	0	23,111
<i>Total Expenditures</i>	<u>802,391</u>	<u>114,224</u>	<u>2,956,405</u>	<u>425,934</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(470,270)</u>	<u>49,160</u>	<u>1,502,746</u>	<u>(400,484)</u>
Other Financing Sources (Uses)				
Transfers In	848,557	32,000	0	1,136,000
Transfers Out	(816,638)	0	(1,600,758)	0
<i>Total Other Financing Sources (Uses)</i>	<u>31,919</u>	<u>32,000</u>	<u>(1,600,758)</u>	<u>1,136,000</u>
<i>Net Change in Fund Balances</i>	<u>(438,351)</u>	<u>81,160</u>	<u>(98,012)</u>	<u>735,516</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,069,707</u>	<u>397,101</u>	<u>485,940</u>	<u>(1,070,932)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$631,356</u></u>	<u><u>\$478,261</u></u>	<u><u>\$387,928</u></u>	<u><u>(\$335,416)</u></u>

<u>Water Construction</u>	<u>HUD Housing/CDBG</u>	<u>Transportation Capital Grant</u>	<u>Courthouse Donations</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$0	\$0	\$0	\$0	\$2,858,525
0	0	0	0	42,149
0	0	0	0	120,987
0	161,610	175,859	0	2,253,055
1,642	542	0	0	5,543
0	42,102	0	0	81,602
<u>1,642</u>	<u>204,254</u>	<u>175,859</u>	<u>0</u>	<u>5,361,861</u>
0	255,372	177,741	0	4,704,067
0	0	0	0	28,000
0	255,372	177,741	0	4,732,067
<u>1,642</u>	<u>(51,118)</u>	<u>(1,882)</u>	<u>0</u>	<u>629,794</u>
0	17,500	0	0	2,034,057
0	0	0	0	(2,417,396)
0	17,500	0	0	(383,339)
1,642	(33,618)	(1,882)	0	246,455
<u>290,047</u>	<u>191,826</u>	<u>13,150</u>	<u>383,513</u>	<u>1,760,352</u>
<u>\$291,689</u>	<u>\$158,208</u>	<u>\$11,268</u>	<u>\$383,513</u>	<u>\$2,006,807</u>

Combining Statements – Fiduciary Funds

Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Fiduciary Funds (continued)

Agency Funds (continued)

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

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

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

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

Other Agency Funds

Law Enforcement Trust - Prosecutor
Law Library
Real Estate Tax Escrow
Telephone Rotary
Undivided Cigarette Tax
Undivided Intangible Tax
Undivided Public Housing
Ohio Housing Trust
County Home Resident Trust
Sheriff Registry Fees
Maintenance and Paving Guarantee

Law Enforcement Trust - Sheriff
Over/Double
Sheriff's Inmate
Undivided Township Gas
Undivided Estate Tax
Undivided Manufactured Home Tax
Undivided Forfeited Land
Geauga, Ashtabula, Portage Partnership
Public Defender Fees
Local Government Revenue
Manufactured Home Tax Escrow

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016*

	Beginning Balance 1/1/2016	Additions	Deletions	Ending Balance 12/31/2016
District Board of Health				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,406,165	\$2,833,915	\$2,653,772	\$2,586,308
Property Taxes Receivable	539,099	556,867	539,099	556,867
<i>Total Assets</i>	<u>\$2,945,264</u>	<u>\$3,390,782</u>	<u>\$3,192,871</u>	<u>\$3,143,175</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$2,945,264</u>	<u>\$3,390,782</u>	<u>\$3,192,871</u>	<u>\$3,143,175</u>
Park Board				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$9,241,913	\$7,383,049	\$8,244,201	\$8,380,761
Cash and Cash Equivalents In Segregated Accounts	5,346	0	1,164	4,182
Property Taxes Receivable	5,820,034	6,017,552	5,820,034	6,017,552
<i>Total Assets</i>	<u>\$15,067,293</u>	<u>\$13,400,601</u>	<u>\$14,065,399</u>	<u>\$14,402,495</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$15,067,293</u>	<u>\$13,400,601</u>	<u>\$14,065,399</u>	<u>\$14,402,495</u>
Family First Council				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$355,088	\$1,259,428	\$1,230,935	\$383,581
<i>Liabilities</i>				
Undistributed Monies	<u>\$355,088</u>	<u>\$1,259,428</u>	<u>\$1,230,935</u>	<u>\$383,581</u>
Emergency Management Agency				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$265,095	\$314,248	\$312,403	\$266,940
<i>Liabilities</i>				
Undistributed Monies	<u>\$265,095</u>	<u>\$314,248</u>	<u>\$312,403</u>	<u>\$266,940</u>

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2016*

	Beginning Balance 1/1/2016	Additions	Deletions	Ending Balance 12/31/2016
Soil and Water				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$168,007	\$394,214	\$410,691	\$151,530
<i>Liabilities</i>				
Undistributed Monies	\$168,007	\$394,214	\$410,691	\$151,530
 Geauga/Trumbull Solid Waste District				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$3,744,250	\$1,771,384	\$1,249,205	\$4,266,429
Cash and Cash Equivalents In Segregated Accounts	126,730	0	126,673	57
<i>Total Assets</i>	\$3,870,980	\$1,771,384	\$1,375,878	\$4,266,486
<i>Liabilities</i>				
Undistributed Monies	\$3,870,980	\$1,771,384	\$1,375,878	\$4,266,486
 Alimony and Child Support				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$12,886	\$0	\$6,883	\$6,003
<i>Liabilities</i>				
Due to Others	\$12,886	\$0	\$6,883	\$6,003
 Building Standards Assessment				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$642	\$5,812	\$5,797	\$657
<i>Liabilities</i>				
Undistributed Monies	\$642	\$5,812	\$5,797	\$657

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2016*

	Beginning Balance 1/1/2016.	Additions	Deletions	Ending Balance 12/31/2016
Court Agency				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$902,695	\$0	\$16,736	\$885,959
<i>Liabilities</i>				
Undistributed Monies	\$902,695	\$0	\$16,736	\$885,959
Emergency Planning				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$26,587	\$20,406	\$14,314	\$32,679
<i>Liabilities</i>				
Due to Others	\$26,587	\$20,406	\$14,314	\$32,679
Hotel/Motel Excise Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10,790	\$67,217	\$68,758	\$9,249
<i>Liabilities</i>				
Intergovernmental Payable	\$10,790	\$67,217	\$68,758	\$9,249
Ohio Elections Commission				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$410	\$65	\$475	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$410	\$65	\$475	\$0

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2016*

	Beginning Balance 1/1/2016	Additions	Deletions	Ending Balance 12/31/2016
Payroll				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,203,625</u>	<u>\$39,341,225</u>	<u>\$39,329,564</u>	<u>\$1,215,286</u>
<i>Liabilities</i>				
Payroll Withholdings	<u>\$1,203,625</u>	<u>\$39,341,225</u>	<u>\$39,329,564</u>	<u>\$1,215,286</u>
Sheriff's Civil				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	<u>\$178,179</u>	<u>\$152,835</u>	<u>\$0</u>	<u>\$331,014</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$178,179</u>	<u>\$152,835</u>	<u>\$0</u>	<u>\$331,014</u>
Undivided Library and Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$10</u>	<u>\$3,175,576</u>	<u>\$3,175,576</u>	<u>\$10</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$10</u>	<u>\$3,175,576</u>	<u>\$3,175,576</u>	<u>\$10</u>
Undivided Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$867,031</u>	<u>\$867,031</u>	<u>\$0</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$0</u>	<u>\$867,031</u>	<u>\$867,031</u>	<u>\$0</u>

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2016*

	Beginning Balance 1/1/2016	Additions	Deletions	Ending Balance 12/31/2016
Undivided Tangible Tax Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,998	\$193,400	\$192,028	\$29,370
Liabilities				
Intergovernmental Payable	\$27,998	\$193,400	\$192,028	\$29,370
Undivided Real Estate Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,479,951	\$183,656,476	\$183,120,811	\$6,015,616
Receivables				
Property Taxes	183,591,621	205,040,608	183,591,621	205,040,608
Special Assessments	1,810,306	1,829,871	1,810,306	1,829,871
Total Assets	\$190,881,878	\$390,526,955	\$368,522,738	\$212,886,095
Liabilities				
Intergovernmental Payable	\$190,881,878	\$390,526,955	\$368,522,738	\$212,886,095
Law Enforcement Trust - Prosecutor Assets				
Cash and Cash Equivalents In Segregated Accounts	\$9,589	\$11,759	\$0	\$21,348
Liabilities				
Intergovernmental Payable	\$9,589	\$11,759	\$0	\$21,348
Law Enforcement Trust - Sheriff Assets				
Equity in Pooled Cash and Cash Equivalents	\$65	\$8,015	\$5,000	\$3,080
Cash and Cash Equivalents In Segregated Accounts	45,892	168,577	0	214,469
Total Assets	\$45,957	\$176,592	\$5,000	\$217,549
Liabilities				
Intergovernmental Payable	\$45,957	\$176,592	\$5,000	\$217,549

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2016*

	Beginning Balance 1/1/2016	Additions	Deletions	Ending Balance 12/31/2016
Law Library				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,453	\$0	\$0	\$4,453
<i>Liabilities</i>				
Intergovernmental Payable	\$4,453	\$0	\$0	\$4,453
Over/Double				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$281,769	\$210,251	\$203,663	\$288,357
<i>Liabilities</i>				
Due to Others	\$281,769	\$210,251	\$203,663	\$288,357
Real Estate Tax Escrow				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$903,318	\$3,208,504	\$3,115,867	\$995,955
<i>Liabilities</i>				
Undistributed Monies	\$903,318	\$3,208,504	\$3,115,867	\$995,955
Sheriff's Inmate				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$52,059	\$0	\$3,965	\$48,094
<i>Liabilities</i>				
Undistributed Monies	\$52,059	\$0	\$3,965	\$48,094

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2016*

	Beginning Balance 1/1/2016	Additions	Deletions	Ending Balance 12/31/2016
Telephone Rotary				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$117,857	\$115,856	\$2,001
<i>Liabilities</i>				
Undistributed Monies	\$0	\$117,857	\$115,856	\$2,001
Undivided Township Gas				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1	\$1,521,573	\$1,432,738	\$88,836
<i>Liabilities</i>				
Intergovernmental Payable	\$1	\$1,521,573	\$1,432,738	\$88,836
Undivided Cigarette Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,718	\$8,166	\$9,327	\$557
<i>Liabilities</i>				
Intergovernmental Payable	\$1,718	\$8,166	\$9,327	\$557
Undivided Estate Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$104,767	\$156,287	\$104,803	\$156,251
<i>Liabilities</i>				
Intergovernmental Payable	\$104,767	\$156,287	\$104,803	\$156,251
Undivided Intangible Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$55,512	\$0	\$0	\$55,512
<i>Liabilities</i>				
Intergovernmental Payable	\$55,512	\$0	\$0	\$55,512

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2016*

	Beginning Balance 1/1/2016	Additions	Deletions	Ending Balance 12/31/2016
Undivided Manufactured Home Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$34,498	\$509,663	\$492,586	\$51,575
<i>Liabilities</i>				
Undistributed Monies	\$34,498	\$509,663	\$492,586	\$51,575
Undivided Public Housing				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$37,087	\$37,087	\$28,975
<i>Liabilities</i>				
Undistributed Monies	\$28,975	\$37,087	\$37,087	\$28,975
Undivided Forfeited Land				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$198	\$159,450	\$0	\$159,648
<i>Liabilities</i>				
Intergovernmental Payable	\$198	\$159,450	\$0	\$159,648
Ohio Housing Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$104,632	\$427,197	\$416,207	\$115,622
<i>Liabilities</i>				
Intergovernmental Payable	\$104,632	\$427,197	\$416,207	\$115,622

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2016*

	Beginning Balance 1/1/2016	Additions	Deletions	Ending Balance 12/31/2016
Geauga, Ashtabula, Portage Partnership				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,759	\$0	\$0	\$1,759
<i>Liabilities</i>				
Undistributed Monies	\$1,759	\$0	\$0	\$1,759
County Home Resident Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$305	\$2,805	\$2,655	\$455
<i>Liabilities</i>				
Undistributed Monies	\$305	\$2,805	\$2,655	\$455
Public Defender Fees				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$263	\$7,627	\$6,960	\$930
<i>Liabilities</i>				
Undistributed Monies	\$263	\$7,627	\$6,960	\$930
Sheriff Registry Fees				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$800	\$800	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$800	\$800	\$0

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2016*

	Beginning Balance 1/1/2016	Additions	Deletions	Ending Balance 12/31/2016
Local Government Revenue				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$135,389	\$135,389	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$135,389	\$135,389	\$0
Maintenance and Paving Guarantee				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$47,300	\$0	\$0	\$47,300
<i>Liabilities</i>				
Undistributed Monies	\$47,300	\$0	\$0	\$47,300
Manufactured Home Tax Escrow				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$14,258	\$14,001	\$21,601	\$6,658
<i>Liabilities</i>				
Undistributed Monies	\$14,258	\$14,001	\$21,601	\$6,658
All Agency Funds				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$24,514,322	\$247,808,118	\$246,976,100	\$25,346,340
Cash and Cash Equivalents In Segregated Accounts	1,333,376	333,171	155,421	1,511,126
Receivables:				
Property Taxes	189,950,754	211,615,027	189,950,754	211,615,027
Special Assessments	1,810,306	1,829,871	1,810,306	1,829,871
<i>Total Assets</i>	<u>\$217,608,758</u>	<u>\$461,586,187</u>	<u>\$438,892,581</u>	<u>\$240,302,364</u>
<i>Liabilities</i>				
Intergovernmental Payable	\$191,247,913	\$397,291,268	\$374,794,681	\$213,744,500
Undistributed Monies	24,835,978	24,723,037	24,543,476	25,015,539
Due to Others	321,242	230,657	224,860	327,039
Payroll Withholdings	1,203,625	39,341,225	39,329,564	1,215,286
<i>Total Liabilities</i>	<u>\$217,608,758</u>	<u>\$461,586,187</u>	<u>\$438,892,581</u>	<u>\$240,302,364</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,601,838	\$7,601,838	\$8,015,497	\$413,659
Sales Tax	11,324,000	12,324,000	13,763,777	1,439,777
Charges for Services	3,273,750	3,278,750	4,309,054	1,030,304
Licenses and Permits	7,800	7,800	10,850	3,050
Fines and Forfeitures	54,000	54,000	60,532	6,532
Intergovernmental	2,981,511	2,981,511	3,636,188	654,677
Interest	300,000	300,000	633,562	333,562
Rentals	170,000	170,000	166,062	(3,938)
Other	553,369	553,369	821,622	268,253
<i>Total Revenues</i>	<u>26,266,268</u>	<u>27,271,268</u>	<u>31,417,144</u>	<u>4,145,876</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	733,486	744,441	741,637	2,804
Materials and Supplies	10,000	10,000	5,065	4,935
Contract Services	501,000	501,000	485,855	15,145
Other	1,550,761	1,694,403	1,161,306	533,097
Capital Outlay	28,000	28,000	18,000	10,000
Microfilm Board				
Personal Services	144,672	147,292	134,820	12,472
Materials and Supplies	3,000	3,000	2,479	521
Other	10,400	10,400	7,023	3,377
Capital Outlay	1,750	1,750	1,160	590
Auditor				
Personal Services	801,299	813,139	776,499	36,640
Materials and Supplies	7,000	7,000	5,420	1,580
Contract Services	38,090	38,090	32,563	5,527
Other	117,500	122,820	62,684	60,136
Capital Outlay	20,000	19,000	16,702	2,298

(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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Treasurer				
Personal Services	\$274,115	\$296,953	\$286,995	\$9,958
Materials and Supplies	1,000	1,000	531	469
Contract Services	34,000	34,000	30,000	4,000
Other	67,900	77,900	70,968	6,932
Prosecutor				
Personal Services	1,420,393	1,515,323	1,482,833	32,490
Materials and Supplies	20,000	20,000	19,994	6
Contract Services	12,000	10,000	9,999	1
Other	74,852	72,852	72,852	0
Budget Commission				
Materials and Supplies	300	300	0	300
Bureau of Inspection				
Other	96,000	94,600	86,500	8,100
Planning Commission				
Personal Services	146,601	149,361	146,860	2,501
Materials and Supplies	4,500	4,501	4,501	0
Other	17,441	17,440	17,324	116
Automatic Data Processing Board				
Personal Services	475,935	483,995	472,657	11,338
Materials and Supplies	5,000	5,000	4,983	17
Contract Services	435,150	447,150	438,979	8,171
Other	21,375	17,921	16,918	1,003
Capital Outlay	24,000	27,454	27,454	0
Board of Elections				
Personal Services	732,661	810,061	797,721	12,340
Materials and Supplies	26,000	12,800	12,286	514
Contract Services	215,500	151,300	150,585	715
Other	27,375	35,575	30,404	5,171
Capital Outlay	0	135,000	132,490	2,510

(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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations				
Personal Services	\$813,524	\$826,534	\$789,401	\$37,133
Materials and Supplies	50,000	50,000	49,971	29
Contract Services	920,000	920,000	819,930	100,070
Other	560,000	565,000	510,999	54,001
Capital Outlay	0	24,000	22,189	1,811
Recorder				
Personal Services	268,563	271,613	254,053	17,560
Materials and Supplies	10,700	10,700	5,700	5,000
Other	8,680	8,680	5,680	3,000
Total General Government Legislative and Executive	<u>10,730,523</u>	<u>11,237,348</u>	<u>10,222,970</u>	<u>1,014,378</u>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	895,731	973,597	955,585	18,012
Materials and Supplies	4,950	3,950	3,950	0
Contract Services	10,000	14,500	14,500	0
Other	17,500	38,500	38,475	25
Capital Outlay	1,500	0	0	0
Jury Commission				
Personal Services	9,637	7,447	6,977	470
Materials and Supplies	700	700	691	9
Other	200	100	45	55
Court of Appeals				
Other	75,000	75,000	66,367	8,633
Juvenile Court				
Personal Services	502,535	532,644	508,990	23,654
Materials and Supplies	6,500	7,750	7,750	0
Contract Services	57,000	50,000	44,276	5,724
Other	29,400	99,368	28,386	70,982
Capital Outlay	1,200	1,200	400	800

(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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court				
Personal Services	\$295,754	\$383,004	\$380,468	\$2,536
Materials and Supplies	7,000	6,900	6,900	0
Contract Services	11,500	84,510	83,860	650
Other	58,936	63,595	62,550	1,045
Capital Outlay	1,000	1,250	400	850
Adult Probation				
Personal Services	261,872	227,662	224,517	3,145
Materials and Supplies	3,000	500	500	0
Contract Services	1,000	1,000	1,000	0
Juvenile Probation				
Personal Services	461,789	364,756	338,783	25,973
Materials and Supplies	1,300	0	0	0
Contract Services	500	0	0	0
Other	27,100	12,000	10,023	1,977
Capital Outlay	300	0	0	0
Clerk of Courts				
Personal Services	564,599	587,665	584,568	3,097
Materials and Supplies	15,000	11,544	11,265	279
Contract Services	2,400	1,800	1,130	670
Other	13,000	11,731	11,454	277
Municipal Court				
Personal Services	142,510	151,835	119,650	32,185
Other	16,300	16,300	14,144	2,156
Public Defender				
Personal Services	523,956	533,846	518,649	15,197
Materials and Supplies	3,250	3,750	3,750	0
Contract Services	2,830	2,830	2,825	5
Other	27,596	29,096	26,225	2,871
Total General Government				
Judicial	<u>\$4,054,345</u>	<u>\$4,300,330</u>	<u>\$4,079,053</u>	<u>\$221,277</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, 2016*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Public Safety				
Detention Home				
Other	\$685,620	\$685,620	\$685,620	\$0
Coroner				
Personal Services	112,613	113,873	112,194	1,679
Materials and Supplies	750	750	500	250
Contract Services	60,000	60,000	59,000	1,000
Other	2,040	2,040	0	2,040
Lab and Morgue				
Materials and Supplies	2,500	2,500	1,000	1,500
Other	50,000	50,000	27,725	22,275
Sheriff				
Personal Services	9,931,820	10,102,172	9,839,692	262,480
Materials and Supplies	572,470	583,062	470,215	112,847
Contract Services	163,700	267,601	249,176	18,425
Other	103,085	118,255	105,649	12,606
Capital Outlay	196,300	311,064	303,906	7,158
Building Department				
Personal Services	437,116	444,926	443,702	1,224
Materials and Supplies	1,500	2,500	2,500	0
Contract Services	40,500	46,100	45,151	949
Other	6,200	6,200	5,032	1,168
Capital Outlay	0	51,000	47,635	3,365
Total Public Safety	<u>12,366,214</u>	<u>12,847,663</u>	<u>12,398,697</u>	<u>448,966</u>
Health				
Other Agriculture Programs				
Grants	457,875	532,875	529,002	3,873
Other Health Programs				
Grants	<u>314,000</u>	<u>314,000</u>	<u>66,510</u>	<u>247,490</u>
Total Health	<u>\$771,875</u>	<u>\$846,875</u>	<u>\$595,512</u>	<u>\$251,363</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services				
Veterans Services				
Personal Services	\$254,892	\$284,866	\$264,664	\$20,202
Other	206,500	316,500	97,180	219,320
Capital Outlay	0	30,000	4,200	25,800
Total Human Services	461,392	631,366	366,044	265,322
<i>Total Expenditures</i>	28,384,349	29,863,582	27,662,276	2,201,306
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,118,081)	(2,592,314)	3,754,868	6,347,182
Other Financing Sources (Uses)				
Advances In	10,000	10,000	3,000	(7,000)
Advances Out	(10,000)	(10,000)	(3,000)	7,000
Transfers In	500	500	0	(500)
Transfers Out	(2,130,063)	(3,706,245)	(2,868,181)	838,064
<i>Total Other Financing Sources (Uses)</i>	(2,129,563)	(3,705,745)	(2,868,181)	837,564
<i>Net Change in Fund Balance</i>	(4,247,644)	(6,298,059)	886,687	7,184,746
Fund Balance at Beginning of Year	7,650,420	7,650,420	7,650,420	0
Unexpended Prior Year Encumbrances	459,289	459,289	459,289	0
<i>Fund Balance at End of Year</i>	\$3,862,065	\$1,811,650	\$8,996,396	\$7,184,746

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$11,255,499	\$11,255,499	\$11,189,119	(\$66,380)
Charges for Services	1,400,000	1,354,500	1,021,009	(333,491)
Intergovernmental	6,653,395	6,815,395	5,244,334	(1,571,061)
Contributions and Donations	70,000	125,000	151,498	26,498
Other	18,000	32,000	544,676	512,676
<i>Total Revenues</i>	<u>19,396,894</u>	<u>19,582,394</u>	<u>18,150,636</u>	<u>(1,431,758)</u>
Expenditures				
Current:				
Human Services				
Personal Services	7,330,280	8,216,550	7,861,971	354,579
Materials and Supplies	765,000	635,000	404,027	230,973
Contract Services	8,967,500	9,190,000	8,169,045	1,020,955
Other	603,200	775,000	689,142	85,858
Capital Outlay	397,800	215,000	89,727	125,273
<i>Total Expenditures</i>	<u>18,063,780</u>	<u>19,031,550</u>	<u>17,213,912</u>	<u>1,817,638</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,333,114	550,844	936,724	385,880
Other Financing Sources (Uses)				
Transfers Out	0	(275,000)	0	275,000
<i>Net Change in Fund Balance</i>	1,333,114	275,844	936,724	660,880
Fund Balance Beginning of Year	4,433,265	4,433,265	4,433,265	0
Unexpended Prior Year Encumbrances	95,410	95,410	95,410	0
<i>Fund Balance End of Year</i>	<u>\$5,861,789</u>	<u>\$4,804,519</u>	<u>\$5,465,399</u>	<u>\$660,880</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$5,518,036	\$5,518,036	\$5,482,484	(\$35,552)
Interest	1,150	1,150	8,875	7,725
Tap-in Fees	431,964	431,964	520,942	88,978
OWDA Loan Proceeds	0	1,200,000	950,832	(249,168)
Other	1,299,000	1,299,000	142,009	(1,156,991)
Intergovernmental	730,000	730,000	733,669	3,669
Special Assessments	700,000	700,000	745,484	45,484
<i>Total Revenues</i>	<u>8,680,150</u>	<u>9,880,150</u>	<u>8,584,295</u>	<u>(1,295,855)</u>
Expenses				
Personal Services	2,633,625	2,415,359	2,379,896	35,463
Materials and Supplies	420,200	506,701	468,219	38,482
Contractual Services	2,622,500	2,980,500	2,443,480	537,020
Other	129,975	136,975	119,556	17,419
Capital Outlay	2,150,000	2,403,266	2,100,509	302,757
Principal Retirement	1,166,359	1,758,055	1,755,822	2,233
Interest and Fiscal Charges	402,091	336,395	336,395	0
<i>Total Expenses</i>	<u>9,524,750</u>	<u>10,537,251</u>	<u>9,603,877</u>	<u>933,374</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(844,600)	(657,101)	(1,019,582)	(362,481)
Transfers In	747,950	772,950	133,927	(639,023)
<i>Net Change in Fund Equity</i>	(96,650)	115,849	(885,655)	(1,001,504)
Fund Equity Beginning of Year	1,919,425	1,919,425	1,919,425	0
Unexpended Prior Year Encumbrances	259,452	259,452	259,452	0
<i>Fund Equity End of Year</i>	<u><u>\$2,082,227</u></u>	<u><u>\$2,294,726</u></u>	<u><u>\$1,293,222</u></u>	<u><u>(\$1,001,504)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Water District
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$773,065	\$773,065	\$955,568	\$182,503
Tap-in Fees	76,935	76,935	64,385	(12,550)
Other	150,000	150,000	209,779	59,779
Total Revenues	1,000,000	1,000,000	1,229,732	229,732
Expenses				
Personal Services	199,244	207,694	198,597	9,097
Materials and Supplies	82,500	82,500	65,603	16,897
Contractual Services	535,000	590,000	537,269	52,731
Other	10,628	12,128	10,593	1,535
Capital Outlay	129,000	41,800	38,259	3,541
Total Expenses	956,372	934,122	850,321	83,801
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	43,628	65,878	379,411	313,533
Transfers Out	(25,122)	(430,122)	(59,142)	370,980
Net Change in Fund Equity	18,506	(364,244)	320,269	684,513
Fund Equity Beginning of Year	948,099	948,099	948,099	0
Unexpended Prior Year Encumbrances	68,945	68,945	68,945	0
<i>Fund Equity End of Year</i>	\$1,035,550	\$652,800	\$1,337,313	\$684,513

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$9,868	\$9,868	\$9,788	(\$80)
Expenses				
Personal Services	10,511	10,511	10,453	58
Materials and Supplies	200	200	0	200
Contract Services	13,300	13,300	0	13,300
Other	4,602	4,602	2,044	2,558
<i>Total Expenses</i>	<u>28,613</u>	<u>28,613</u>	<u>12,497</u>	<u>16,116</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(18,745)	(18,745)	(2,709)	16,036
Transfers In	<u>18,745</u>	<u>18,745</u>	<u>18,706</u>	<u>(39)</u>
<i>Net Change in Fund Equity</i>	0	0	15,997	15,997
Fund Equity Beginning of Year	<u>86,170</u>	<u>86,170</u>	<u>86,170</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$86,170</u></u>	<u><u>\$86,170</u></u>	<u><u>\$102,167</u></u>	<u><u>\$15,997</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Real Estate Assessment
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,650,000	\$1,650,000	\$1,910,702	\$260,702
Other	2,500	2,500	1,801	(699)
<i>Total Revenues</i>	<u>1,652,500</u>	<u>1,652,500</u>	<u>1,912,503</u>	<u>260,003</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	1,368,746	1,368,746	1,275,737	93,009
Materials and Supplies	43,500	43,500	39,611	3,889
Contract Services	535,200	605,200	812,331	(207,131)
Other	93,000	93,000	59,073	33,927
Capital Outlay	32,000	32,000	31,896	104
<i>Total Expenditures</i>	<u>2,072,446</u>	<u>2,142,446</u>	<u>2,218,648</u>	<u>(76,202)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(419,946)	(489,946)	(306,145)	183,801
Other Financing Sources (Uses)				
Transfers In	50,000	50,000	51,000	1,000
<i>Net Change in Fund Balance</i>	(369,946)	(439,946)	(255,145)	184,801
Fund Balance Beginning of Year	818,506	818,506	818,506	0
Unexpended Prior Year Encumbrances	353,693	353,693	353,693	0
<i>Fund Balance End of Year</i>	<u><u>\$802,253</u></u>	<u><u>\$732,253</u></u>	<u><u>\$917,054</u></u>	<u><u>\$184,801</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Delinquent Tax Collector
Budget Basis
For the Year Ended December 31, 2016*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Prosecutor Delinquent Tax Collector
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$115,000	\$115,000	\$128,828	\$13,828
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	195,330	196,330	185,029	11,301
Materials and Supplies	2,000	2,000	1,420	580
Other	6,000	5,000	3,728	1,272
<i>Total Expenditures</i>	203,330	203,330	190,177	13,153
<i>Net Change in Fund Balance</i>	(88,330)	(88,330)	(61,349)	26,981
Fund Balance Beginning of Year	499,667	499,667	499,667	0
Unexpended Prior Year Encumbrances	1,000	1,000	1,000	0
<i>Fund Balance End of Year</i>	\$412,337	\$412,337	\$439,318	\$26,981

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$100,000	\$100,000	\$132,472	\$32,472
Other	0	0	15,967	15,967
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>148,439</u>	<u>48,439</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	167,565	169,539	160,945	8,594
Materials and Supplies	2,000	2,000	1,999	1
Other	32,000	42,000	38,333	3,667
<i>Total Expenditures</i>	<u>201,565</u>	<u>213,539</u>	<u>201,277</u>	<u>12,262</u>
<i>Net Change in Fund Balance</i>	(101,565)	(113,539)	(52,838)	60,701
Fund Balance Beginning of Year	456,973	456,973	456,973	0
Unexpended Prior Year Encumbrances	5,751	5,751	5,751	0
<i>Fund Balance End of Year</i>	<u><u>\$361,159</u></u>	<u><u>\$349,185</u></u>	<u><u>\$409,886</u></u>	<u><u>\$60,701</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development Administration
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$34,400	\$34,400	\$38,524	\$4,124
Interest	1,000	1,000	1,223	223
Other	709,625	709,625	1,021,897	312,272
<i>Total Revenues</i>	<u>745,025</u>	<u>745,025</u>	<u>1,061,644</u>	<u>316,619</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	218,611	211,311	191,899	19,412
Materials and Supplies	2,500	2,500	1,404	1,096
Contract Services	2,000	2,000	1,996	4
Other	40,000	49,658	48,965	693
Total Legislative and Executive	263,111	265,469	244,264	21,205
Economic Development and Assistance				
Other	654,500	602,500	474,775	127,725
<i>Total Expenditures</i>	<u>917,611</u>	<u>867,969</u>	<u>719,039</u>	<u>148,930</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(172,586)</u>	<u>(122,944)</u>	<u>342,605</u>	<u>465,549</u>
Other Financing Sources (Uses)				
Transfers In	0	146,261	83,286	(62,975)
Transfers Out	(117,601)	(288,862)	(17,500)	271,362
<i>Total Other Financing Sources (Uses)</i>	<u>(117,601)</u>	<u>(142,601)</u>	<u>65,786</u>	<u>208,387</u>
<i>Net Change in Fund Balance</i>	(290,187)	(265,545)	408,391	673,936
Fund Balance Beginning of Year	301,206	301,206	301,206	0
Unexpended Prior Year Encumbrances	1,415	1,415	1,415	0
<i>Fund Balance End of Year</i>	<u>\$12,434</u>	<u>\$37,076</u>	<u>\$711,012</u>	<u>\$673,936</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$300	\$300	\$386	\$86
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	300	300	386	86
Fund Balance Beginning of Year	<u>80,555</u>	<u>80,555</u>	<u>80,555</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$80,855</u></u>	<u><u>\$80,855</u></u>	<u><u>\$80,941</u></u>	<u><u>\$86</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Bicentennial
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$500	\$500	\$0	(\$500)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Other	500	500	0	500
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	648	648	648	0
<i>Fund Balance End of Year</i>	<u>\$648</u>	<u>\$648</u>	<u>\$648</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$30,993	\$283,252	\$243,576	(\$39,676)
Contributions and Donations	0	654	1,729	1,075
Other	1,200	1,200	964	(236)
<i>Total Revenues</i>	32,193	285,106	246,269	(38,837)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	238,166	248,568	244,577	3,991
Materials and Supplies	3,000	3,540	2,553	987
Contract Services	750	3,845	3,005	840
Other	10,100	12,948	10,940	2,008
Capital Outlay	0	8,316	7,630	686
<i>Total Expenditures</i>	252,016	277,217	268,705	8,512
<i>Excess of Revenues Over (Under) Expenditures</i>	(219,823)	7,889	(22,436)	(30,325)
Other Financing Sources (Uses)				
Transfers In	194,274	0	0	0
<i>Net Change in Fund Balance</i>	(25,549)	7,889	(22,436)	(30,325)
Fund Balance Beginning of Year	31,010	31,010	31,010	0
Unexpended Prior Year Encumbrances	532	532	532	0
<i>Fund Balance End of Year</i>	\$5,993	\$39,431	\$9,106	(\$30,325)

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$62,402	\$62,402	\$62,402	\$0
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	58,861	58,861	58,645	216
Materials and Supplies	0	2,983	2,623	360
Other	3,541	1,042	1,040	2
<i>Total Expenditures</i>	<u>62,402</u>	<u>62,886</u>	<u>62,308</u>	<u>578</u>
<i>Net Change in Fund Balance</i>	0	(484)	94	578
Fund Balance Beginning of Year	7,858	7,858	7,858	0
Unexpended Prior Year Encumbrances	<u>127</u>	<u>127</u>	<u>127</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,985</u></u>	<u><u>\$7,501</u></u>	<u><u>\$8,079</u></u>	<u><u>\$578</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$139,537	\$139,537	\$139,537	\$0
Other	0	375	4,389	4,014
<i>Total Revenues</i>	<u>139,537</u>	<u>139,912</u>	<u>143,926</u>	<u>4,014</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	94,340	245,013	140,276	104,737
Materials and Supplies	150	767	517	250
Contract Services	100,000	30,055	10,951	19,104
Other	3,000	63,307	28,017	35,290
<i>Total Expenditures</i>	<u>197,490</u>	<u>339,142</u>	<u>179,761</u>	<u>159,381</u>
<i>Net Change in Fund Balance</i>	(57,953)	(199,230)	(35,835)	163,395
Fund Balance Beginning of Year	237,863	237,863	237,863	0
Unexpended Prior Year Encumbrances	3,746	3,746	3,746	0
<i>Fund Balance End of Year</i>	<u><u>\$183,656</u></u>	<u><u>\$42,379</u></u>	<u><u>\$205,774</u></u>	<u><u>\$163,395</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court Technology
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	200,815	207,742	204,898	2,844
Materials and Supplies	8,000	8,000	8,000	0
Contract Services	79,900	74,450	74,450	0
Other	21,910	22,291	21,954	337
Capital Outlay	38,000	46,000	46,000	0
<i>Total Expenditures</i>	348,625	358,483	355,302	3,181
<i>Excess of Revenues Over (Under) Expenditures</i>	(348,625)	(358,483)	(355,302)	3,181
Other Financing Sources (Uses)				
Transfers In	341,485	349,485	349,485	0
<i>Net Change in Fund Balance</i>	(7,140)	(8,998)	(5,817)	3,181
Fund Balance Beginning of Year	8,998	8,998	8,998	0
Unexpended Prior Year Encumbrances	5,318	5,318	5,318	0
<i>Fund Balance End of Year</i>	\$7,176	\$5,318	\$8,499	\$3,181

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$10,500	\$12,200	\$6,620	(\$5,580)
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	8,000	8,000	5,918	2,082
Other	3,100	3,100	940	2,160
<i>Total Expenditures</i>	11,100	11,100	6,858	4,242
<i>Net Change in Fund Balance</i>	(600)	1,100	(238)	(1,338)
Fund Balance Beginning of Year	8,226	8,226	8,226	0
Unexpended Prior Year Encumbrances	3,346	3,346	3,346	0
<i>Fund Balance End of Year</i>	<u>\$10,972</u>	<u>\$12,672</u>	<u>\$11,334</u>	<u>(\$1,338)</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$18,000	\$18,000	\$15,580	(\$2,420)
Other	0	6,662	7,347	685
<i>Total Revenues</i>	<u>18,000</u>	<u>24,662</u>	<u>22,927</u>	<u>(1,735)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	0	39,038	34,670	4,368
Materials and Supplies	0	1,148	1,137	11
Other	19,772	15,890	14,035	1,855
Capital Outlay	0	540	0	540
<i>Total Expenditures</i>	<u>19,772</u>	<u>56,616</u>	<u>49,842</u>	<u>6,774</u>
<i>Net Change in Fund Balance</i>	(1,772)	(31,954)	(26,915)	5,039
Fund Balance Beginning of Year	38,615	38,615	38,615	0
Unexpended Prior Year Encumbrances	941	941	941	0
<i>Fund Balance End of Year</i>	<u>\$37,784</u>	<u>\$7,602</u>	<u>\$12,641</u>	<u>\$5,039</u>

Geauga County, Ohio

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

Probate Court Special Projects

Budget Basis

For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$27,000	\$37,000	\$43,123	\$6,123
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	0	5,283	3,798	1,485
Contract Services	9,000	5,000	0	5,000
Other	32,498	23,650	23,336	314
<i>Total Expenditures</i>	<u>41,498</u>	<u>33,933</u>	<u>27,134</u>	<u>6,799</u>
<i>Net Change in Fund Balance</i>	(14,498)	3,067	15,989	12,922
Fund Balance Beginning of Year	37,720	37,720	37,720	0
Unexpended Prior Year Encumbrances	<u>12,298</u>	<u>12,298</u>	<u>12,298</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$35,520</u></u>	<u><u>\$53,085</u></u>	<u><u>\$66,007</u></u>	<u><u>\$12,922</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Interlock and Alcohol
Budget Basis
For the Year Ended December 31, 2016*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Common Pleas Indigent Driver
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	200	200	200	0
<i>Fund Balance End of Year</i>	<u>\$200</u>	<u>\$200</u>	<u>\$200</u>	<u>\$0</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$75,000	\$75,000	\$49,123	(\$25,877)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	93,720	71,205	65,568	5,637
Materials and Supplies	1,000	15	15	0
Contract Services	18,000	16,500	13,100	3,400
<i>Total Expenditures</i>	112,720	87,720	78,683	9,037
<i>Net Change in Fund Balance</i>	(37,720)	(12,720)	(29,560)	(16,840)
Fund Balance Beginning of Year	44,209	44,209	44,209	0
Unexpended Prior Year Encumbrances	796	796	796	0
<i>Fund Balance End of Year</i>	\$7,285	\$32,285	\$15,445	(\$16,840)

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$13,000	\$13,000	\$19,182	\$6,182
Expenditures				
Current:				
Public Safety				
Personal Services	10,924	12,560	11,914	646
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	600	600	0	600
Other	476	476	0	476
<i>Total Expenditures</i>	13,000	14,636	12,914	1,722
<i>Net Change in Fund Balance</i>	0	(1,636)	6,268	7,904
Fund Balance Beginning of Year	17,570	17,570	17,570	0
<i>Fund Balance End of Year</i>	\$17,570	\$15,934	\$23,838	\$7,904

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Sales Tax	\$676,000	\$676,000	\$676,000	\$0
Other	200,000	200,000	177,273	(22,727)
<i>Total Revenues</i>	<u>876,000</u>	<u>876,000</u>	<u>853,273</u>	<u>(22,727)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	675,849	669,991	645,165	24,826
Materials and Supplies	2,000	2,000	1,500	500
Contract Services	231,773	224,233	178,224	46,009
Other	19,000	19,000	3,586	15,414
Capital Outlay	26,000	26,000	3,809	22,191
<i>Total Expenditures</i>	<u>954,622</u>	<u>941,224</u>	<u>832,284</u>	<u>108,940</u>
<i>Net Change in Fund Balance</i>	(78,622)	(65,224)	20,989	86,213
Fund Balance Beginning of Year	87,955	87,955	87,955	0
Unexpended Prior Year Encumbrances	9,537	9,537	9,537	0
<i>Fund Balance End of Year</i>	<u><u>\$18,870</u></u>	<u><u>\$32,268</u></u>	<u><u>\$118,481</u></u>	<u><u>\$86,213</u></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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$26,000	\$26,000	\$26,000	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	25,932	25,932	25,830	102
<i>Excess of Revenues Over (Under) Expenditures</i>	68	68	170	102
Other Financing Sources (Uses)				
Advances In	0	3,000	3,000	0
Advances Out	0	(3,000)	(3,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Net Change in Fund Balance</i>	68	68	170	102
Fund Balance Beginning of Year	485	485	485	0
<i>Fund Balance End of Year</i>	\$553	\$553	\$655	\$102

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Rentals	\$35,000	\$35,000	\$52,126	\$17,126
Other	0	0	889	889
<i>Total Revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>53,015</u>	<u>18,015</u>
Expenditures				
Current:				
Public Safety				
Personal Services	65,284	78,434	71,022	7,412
Materials and Supplies	4,000	4,000	3,500	500
Contract Services	176,000	176,000	153,594	22,406
Other	26,000	26,000	15,384	10,616
<i>Total Expenditures</i>	<u>271,284</u>	<u>284,434</u>	<u>243,500</u>	<u>40,934</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(236,284)	(249,434)	(190,485)	58,949
Other Financing Sources (Uses)				
Transfers In	222,239	222,239	222,239	0
<i>Net Change in Fund Balance</i>	(14,045)	(27,195)	31,754	58,949
Fund Balance Beginning of Year	40,013	40,013	40,013	0
Unexpended Prior Year Encumbrances	10,000	10,000	10,000	0
<i>Fund Balance End of Year</i>	<u><u>\$35,968</u></u>	<u><u>\$22,818</u></u>	<u><u>\$81,767</u></u>	<u><u>\$58,949</u></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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Motor Vehicle License Tax	\$500,000	\$500,000	\$670,044	\$170,044
Charges for Services	16,100	16,100	12,345	(3,755)
Fines and Forfeitures	57,500	57,500	43,316	(14,184)
Intergovernmental	5,063,433	5,162,541	5,248,936	86,395
Interest	300	300	7,534	7,234
Other	20,800	20,800	47,236	26,436
<i>Total Revenues</i>	<u>5,658,133</u>	<u>5,757,241</u>	<u>6,029,411</u>	<u>272,170</u>
Expenditures				
Current:				
Public Works				
Personal Services	3,928,587	3,708,524	3,574,696	133,828
Materials and Supplies	578,530	737,007	684,068	52,939
Contract Services	260,000	274,000	209,508	64,492
Other	1,617,016	2,859,943	2,211,053	648,890
Capital Outlay	274,000	1,120,108	1,105,322	14,786
<i>Total Expenditures</i>	<u>6,658,133</u>	<u>8,699,582</u>	<u>7,784,647</u>	<u>914,935</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,000,000)</u>	<u>(2,942,341)</u>	<u>(1,755,236)</u>	<u>1,187,105</u>
Other Financing Sources (Uses)				
Transfers In	1,075,000	1,679,752	1,664,336	(15,416)
Transfers Out	(45,000)	(45,000)	(45,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,030,000</u>	<u>1,634,752</u>	<u>1,619,336</u>	<u>(15,416)</u>
<i>Net Change in Fund Balance</i>	30,000	(1,307,589)	(135,900)	1,171,689
Fund Balance Beginning of Year	1,307,591	1,307,591	1,307,591	0
Unexpended Prior Year Encumbrances	4,052	4,052	4,052	0
<i>Fund Balance End of Year</i>	<u>\$1,341,643</u>	<u>\$4,054</u>	<u>\$1,175,743</u>	<u>\$1,171,689</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, 2016*

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

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$12,500	\$12,500	\$7,140	(\$5,360)
Licenses and Permits	153,000	153,000	172,804	19,804
Fines and Forfeitures	12,000	12,000	11,001	(999)
Contributions and Donations	58,000	58,000	101,700	43,700
Other	20,000	20,000	21,751	1,751
<i>Total Revenues</i>	<u>255,500</u>	<u>255,500</u>	<u>314,396</u>	<u>58,896</u>
Expenditures				
Current:				
Health				
Personal Services	219,785	238,460	231,959	6,501
Materials and Supplies	30,000	30,000	15,214	14,786
Contract Services	7,000	7,000	1,375	5,625
Other	37,110	44,935	34,254	10,681
Capital Outlay	0	32,000	30,853	1,147
<i>Total Expenditures</i>	<u>293,895</u>	<u>352,395</u>	<u>313,655</u>	<u>38,740</u>
<i>Net Change in Fund Balance</i>	(38,395)	(96,895)	741	97,636
Fund Balance Beginning of Year	178,482	178,482	178,482	0
Unexpended Prior Year Encumbrances	4,631	4,631	4,631	0
<i>Fund Balance End of Year</i>	<u>\$144,718</u>	<u>\$86,218</u>	<u>\$183,854</u>	<u>\$97,636</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, 2016*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mental Health
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,168,451	\$3,168,451	\$3,159,384	(\$9,067)
Intergovernmental	2,207,453	2,051,453	2,076,497	25,044
Rentals	20,000	20,000	22,363	2,363
Other	130,100	130,100	129,350	(750)
<i>Total Revenues</i>	<u>5,526,004</u>	<u>5,370,004</u>	<u>5,387,594</u>	<u>17,590</u>
Expenditures				
Current:				
Health				
Personal Services	457,995	458,188	457,156	1,032
Materials and Supplies	11,000	11,000	6,942	4,058
Contract Services	4,785,058	5,184,865	5,132,232	52,633
Other	223,500	245,500	189,334	56,166
Capital Outlay	20,000	36,500	27,306	9,194
<i>Total Expenditures</i>	<u>5,497,553</u>	<u>5,936,053</u>	<u>5,812,970</u>	<u>123,083</u>
<i>Net Change in Fund Balance</i>	28,451	(566,049)	(425,376)	140,673
Fund Balance Beginning of Year	2,975,679	2,975,679	2,975,679	0
Unexpended Prior Year Encumbrances	110,401	110,401	110,401	0
<i>Fund Balance End of Year</i>	<u>\$3,114,531</u>	<u>\$2,520,031</u>	<u>\$2,660,704</u>	<u>\$140,673</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,352,308	\$3,352,308	\$3,321,207	(\$31,101)
Intergovernmental	1,957,273	1,957,273	1,973,399	16,126
Contributions and Donations	10,500	10,500	13,908	3,408
Other	62,500	62,500	54,618	(7,882)
<i>Total Revenues</i>	<u>5,382,581</u>	<u>5,382,581</u>	<u>5,363,132</u>	<u>(19,449)</u>
Expenditures				
Current:				
Human Services				
Personal Services	15,558	32,446	30,690	1,756
Contract Services	3,477,337	5,107,337	4,832,471	274,866
Other	30,200	125,200	94,812	30,388
Grants	306,000	262,313	253,434	8,879
<i>Total Expenditures</i>	<u>3,829,095</u>	<u>5,527,296</u>	<u>5,211,407</u>	<u>315,889</u>
<i>Net Change in Fund Balance</i>	1,553,486	(144,715)	151,725	296,440
Fund Balance Beginning of Year	617,021	617,021	617,021	0
Unexpended Prior Year Encumbrances	404,848	404,848	404,848	0
<i>Fund Balance End of Year</i>	<u><u>\$2,575,355</u></u>	<u><u>\$877,154</u></u>	<u><u>\$1,173,594</u></u>	<u><u>\$296,440</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$350,000	\$350,000	\$323,792	(\$26,208)
Intergovernmental	667,500	667,500	686,169	18,669
Other	7,800	7,800	5,966	(1,834)
<i>Total Revenues</i>	<u>1,025,300</u>	<u>1,025,300</u>	<u>1,015,927</u>	<u>(9,373)</u>
Expenditures				
Current:				
Human Services				
Personal Services	718,232	652,916	625,041	27,875
Contract Services	343,075	424,391	384,554	39,837
Other	4,900	8,900	5,541	3,359
<i>Total Expenditures</i>	<u>1,066,207</u>	<u>1,086,207</u>	<u>1,015,136</u>	<u>71,071</u>
<i>Net Change in Fund Balance</i>	(40,907)	(60,907)	791	61,698
Fund Balance Beginning of Year	811,765	811,765	811,765	0
Unexpended Prior Year Encumbrances	2,381	2,381	2,381	0
<i>Fund Balance End of Year</i>	<u>\$773,239</u>	<u>\$753,239</u>	<u>\$814,937</u>	<u>\$61,698</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$398,000	\$398,000	\$361,413	(\$36,587)
Intergovernmental	931,581	931,581	893,027	(38,554)
Other	12,000	12,000	49,150	37,150
<i>Total Revenues</i>	<u>1,341,581</u>	<u>1,341,581</u>	<u>1,303,590</u>	<u>(37,991)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,102,448	1,102,448	1,077,154	25,294
Materials and Supplies	2,000	3,000	2,897	103
Other	385,500	351,075	316,541	34,534
<i>Total Expenditures</i>	<u>1,489,948</u>	<u>1,456,523</u>	<u>1,396,592</u>	<u>59,931</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(148,367)	(114,942)	(93,002)	21,940
Other Financing Sources (Uses)				
Transfers In	107,381	107,381	101,936	(5,445)
<i>Net Change in Fund Balance</i>	(40,986)	(7,561)	8,934	16,495
Fund Balance Beginning of Year	55,524	55,524	55,524	0
Unexpended Prior Year Encumbrances	10,039	10,039	10,039	0
<i>Fund Balance End of Year</i>	<u>\$24,577</u>	<u>\$58,002</u>	<u>\$74,497</u>	<u>\$16,495</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,640,376	\$2,640,376	\$2,632,819	(\$7,557)
Intergovernmental	621,023	621,023	647,308	26,285
Contributions and Donations	138,400	138,400	142,285	3,885
Other	30,000	30,000	116,689	86,689
<i>Total Revenues</i>	<u>3,429,799</u>	<u>3,429,799</u>	<u>3,539,101</u>	<u>109,302</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,879,867	1,850,952	1,826,869	24,083
Materials and Supplies	54,038	48,000	47,820	180
Contract Services	1,093,040	1,143,040	1,069,974	73,066
Other	570,300	536,215	509,130	27,085
Capital Outlay	19,000	26,000	24,690	1,310
<i>Total Expenditures</i>	<u>3,616,245</u>	<u>3,604,207</u>	<u>3,478,483</u>	<u>125,724</u>
<i>Net Change in Fund Balance</i>	(186,446)	(174,408)	60,618	235,026
Fund Balance Beginning of Year	2,192,997	2,192,997	2,192,997	0
Unexpended Prior Year Encumbrances	100,449	100,449	100,449	0
<i>Fund Balance End of Year</i>	<u><u>\$2,107,000</u></u>	<u><u>\$2,119,038</u></u>	<u><u>\$2,354,064</u></u>	<u><u>\$235,026</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Home
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$268,000	\$268,000	\$271,242	\$3,242
Contributions and Donations	2,500	2,500	500	(2,000)
Other	500	500	160	(340)
<i>Total Revenues</i>	<u>271,000</u>	<u>271,000</u>	<u>271,902</u>	<u>902</u>
Expenditures				
Current:				
Human Services				
Personal Services	577,706	580,875	580,546	329
Materials and Supplies	50,000	52,199	52,015	184
Contract Services	47,000	41,500	41,127	373
Other	11,000	11,132	11,000	132
<i>Total Expenditures</i>	<u>685,706</u>	<u>685,706</u>	<u>684,688</u>	<u>1,018</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(414,706)	(414,706)	(412,786)	1,920
Other Financing Sources (Uses)				
Transfers In	414,706	414,706	414,706	0
<i>Net Change in Fund Balance</i>	0	0	1,920	1,920
Fund Balance Beginning of Year	11,504	11,504	11,504	0
Unexpended Prior Year Encumbrances	2,832	2,832	2,832	0
<i>Fund Balance End of Year</i>	<u><u>\$14,336</u></u>	<u><u>\$14,336</u></u>	<u><u>\$16,256</u></u>	<u><u>\$1,920</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Public Assistance
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$2,677,889	\$2,677,889	\$2,796,617	\$118,728
Contributions and Donations	0	0	5,000	5,000
Other	61,600	61,600	4,463	(57,137)
<i>Total Revenues</i>	<u>2,739,489</u>	<u>2,739,489</u>	<u>2,806,080</u>	<u>66,591</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,619,464	1,897,793	1,372,548	525,245
Materials and Supplies	60,500	93,100	85,491	7,609
Contract Services	814,483	899,323	860,485	38,838
Other	265,800	347,231	314,092	33,139
Capital Outlay	68,000	179,000	175,940	3,060
<i>Total Expenditures</i>	<u>2,828,247</u>	<u>3,416,447</u>	<u>2,808,556</u>	<u>607,891</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(88,758)</u>	<u>(676,958)</u>	<u>(2,476)</u>	<u>674,482</u>
Other Financing Sources (Uses)				
Transfers In	93,320	93,320	93,320	0
Transfers Out	(15,487)	(15,487)	(15,487)	0
<i>Total Other Financing Sources (Uses)</i>	<u>77,833</u>	<u>77,833</u>	<u>77,833</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(10,925)	(599,125)	75,357	674,482
Fund Balance Beginning of Year	653,168	653,168	653,168	0
Unexpended Prior Year Encumbrances	131,531	131,531	131,531	0
<i>Fund Balance End of Year</i>	<u><u>\$773,774</u></u>	<u><u>\$185,574</u></u>	<u><u>\$860,056</u></u>	<u><u>\$674,482</u></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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	14,966	14,966	14,966	0
<i>Fund Balance End of Year</i>	<u>\$14,966</u>	<u>\$14,966</u>	<u>\$14,966</u>	<u>\$0</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Municipal Road Tax
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$100,000	\$100,000	\$128,521	\$28,521
Expenditures				
Current:				
Public Works				
Other	100,000	554,419	0	554,419
<i>Net Change in Fund Balance</i>	0	(454,419)	128,521	582,940
Fund Balance Beginning of Year	454,419	454,419	454,419	0
<i>Fund Balance End of Year</i>	\$454,419	\$0	\$582,940	\$582,940

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$167,000	\$167,000	\$113,280	(\$53,720)
Other	1,000	1,000	1,163	163
<i>Total Revenues</i>	<u>168,000</u>	<u>168,000</u>	<u>114,443</u>	<u>(53,557)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	62,156	62,156	61,243	913
Contract Services	104,000	75,000	61,915	13,085
Other	6,000	6,000	2,292	3,708
<i>Total Expenditures</i>	<u>172,156</u>	<u>143,156</u>	<u>125,450</u>	<u>17,706</u>
<i>Net Change in Fund Balance</i>	(4,156)	24,844	(11,007)	(35,851)
Fund Balance Beginning of Year	28,912	28,912	28,912	0
Unexpended Prior Year Encumbrances	<u>2,768</u>	<u>2,768</u>	<u>2,768</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,524</u></u>	<u><u>\$56,524</u></u>	<u><u>\$20,673</u></u>	<u><u>(\$35,851)</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges of Services	\$0	\$0	\$60	\$60
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	60	60
Fund Balance Beginning of Year	55	55	55	0
<i>Fund Balance End of Year</i>	<u>\$55</u>	<u>\$55</u>	<u>\$115</u>	<u>\$60</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, 2016*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
SMART Ohio Grant
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$132,521	\$132,521	\$72,800	(\$59,721)
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	1,200	1,000	240	760
Contract Services	11,650	16,650	11,848	4,802
Other	20,000	117,128	105,420	11,708
<i>Total Expenditures</i>	32,850	134,778	117,508	17,270
<i>Net Change in Fund Balance</i>	99,671	(2,257)	(44,708)	(42,451)
Fund Balance Beginning of Year	161,848	161,848	161,848	0
Unexpended Prior Year Encumbrances	689	689	689	0
<i>Fund Balance End of Year</i>	\$262,208	\$160,280	\$117,829	(\$42,451)

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$46,300	\$46,300	\$34,901	(\$11,399)
Other	13,000	13,000	5,000	(8,000)
<i>Total Revenues</i>	59,300	59,300	39,901	(19,399)
Expenditures				
Current:				
Public Safety				
Personal Services	56,941	56,941	25,695	31,246
<i>Excess of Revenues Over (Under) Expenditures</i>	2,359	2,359	14,206	11,847
Other Financing Sources (Uses)				
Transfers In	5,000	5,000	0	(5,000)
<i>Net Change in Fund Balance</i>	7,359	7,359	14,206	6,847
Fund Balance Beginning of Year	104,612	104,612	104,612	0
<i>Fund Balance End of Year</i>	\$111,971	\$111,971	\$118,818	\$6,847

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$150,238	\$150,238	\$163,803	\$13,565
Other	17,000	17,000	14,681	(2,319)
<i>Total Revenues</i>	<u>167,238</u>	<u>167,238</u>	<u>178,484</u>	<u>11,246</u>
Expenditures				
Current:				
Public Safety				
Personal Services	203,043	201,543	146,727	54,816
Other	22,120	22,820	17,156	5,664
Capital Outlay	0	2,600	2,106	494
<i>Total Expenditures</i>	<u>225,163</u>	<u>226,963</u>	<u>165,989</u>	<u>60,974</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(57,925)	(59,725)	12,495	72,220
Other Financing Sources (Uses)				
Transfers In	43,800	43,800	46,583	2,783
<i>Net Change in Fund Balance</i>	(14,125)	(15,925)	59,078	75,003
Fund Balance Beginning of Year	38,464	38,464	38,464	0
Unexpended Prior Year Encumbrances	50	50	50	0
<i>Fund Balance End of Year</i>	<u>\$24,389</u>	<u>\$22,589</u>	<u>\$97,592</u>	<u>\$75,003</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$10,000	\$10,000	\$11,429	\$1,429
Expenditures				
Current:				
Public Safety				
Contract Services	15,950	8,450	0	8,450
Other	3,300	3,300	3,000	300
<i>Total Expenditures</i>	19,250	11,750	3,000	8,750
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,250)	(1,750)	8,429	10,179
Other Financing Sources (Uses)				
Transfers In	15,250	15,250	0	(15,250)
Transfers Out	(6,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	9,250	15,250	0	(15,250)
<i>Net Change in Fund Balance</i>	0	13,500	8,429	(5,071)
Fund Balance Beginning of Year	3,423	3,423	3,423	0
Unexpended Prior Year Encumbrances	6,558	6,558	6,558	0
<i>Fund Balance End of Year</i>	\$9,981	\$23,481	\$18,410	(\$5,071)

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$2,700	\$2,700	\$2,109	(\$591)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	500	500	0	500
Other	2,000	2,000	1,500	500
<i>Total Expenditures</i>	2,500	2,500	1,500	1,000
<i>Net Change in Fund Balance</i>	200	200	609	409
Fund Balance Beginning of Year	18,018	18,018	18,018	0
<i>Fund Balance End of Year</i>	\$18,218	\$18,218	\$18,627	\$409

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, 2016*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Indigent Drivers
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$700	\$700	\$380	(\$320)
Other	200	200	0	(200)
<i>Total Revenues</i>	900	900	380	(520)
Expenditures				
Current:				
Public Safety				
Contract Services	900	900	0	900
<i>Net Change in Fund Balance</i>	0	0	380	380
Fund Balance Beginning of Year	7,167	7,167	7,167	0
<i>Fund Balance End of Year</i>	\$7,167	\$7,167	\$7,547	\$380

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Commissary
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$110,000	\$110,000	\$211,505	\$101,505
Expenditures				
Current:				
Public Safety				
Materials and Supplies	95,000	205,000	162,903	42,097
<i>Net Change in Fund Balance</i>	15,000	(95,000)	48,602	143,602
Fund Balance Beginning of Year	194,135	194,135	194,135	0
Unexpended Prior Year Encumbrances	13,576	13,576	13,576	0
<i>Fund Balance End of Year</i>	<u>\$222,711</u>	<u>\$112,711</u>	<u>\$256,313</u>	<u>\$143,602</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Chardon Tower
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$2,000	\$2,000	\$1,576	(\$424)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,000	2,000	1,576	(424)
Fund Balance Beginning of Year	<u>30,487</u>	<u>30,487</u>	<u>30,487</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$32,487</u></u>	<u><u>\$32,487</u></u>	<u><u>\$32,063</u></u>	<u><u>(\$424)</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$1,000	\$1,000	\$9,963	\$8,963
Expenditures				
Current:				
Public Safety				
Other	7,700	7,700	5,765	1,935
<i>Net Change in Fund Balance</i>	(6,700)	(6,700)	4,198	10,898
Fund Balance Beginning of Year	27,080	27,080	27,080	0
Unexpended Prior Year Encumbrances	120	120	120	0
<i>Fund Balance End of Year</i>	<u>\$20,500</u>	<u>\$20,500</u>	<u>\$31,398</u>	<u>\$10,898</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$27,535	\$27,535	\$27,535	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	27,397	27,397	27,286	111
Other	138	363	257	106
<i>Total Expenditures</i>	<u>27,535</u>	<u>27,760</u>	<u>27,543</u>	<u>217</u>
<i>Net Change in Fund Balance</i>	0	(225)	(8)	217
Fund Balance Beginning of Year	1,943	1,943	1,943	0
Unexpended Prior Year Expenditures	<u>417</u>	<u>417</u>	<u>417</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,360</u></u>	<u><u>\$2,135</u></u>	<u><u>\$2,352</u></u>	<u><u>\$217</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$24,600	\$24,600	\$9,343	(\$15,257)
Expenditures				
Current:				
Public Safety				
Capital Outlay	22,683	20,000	10,381	9,619
<i>Net Change in Fund Balance</i>	1,917	4,600	(1,038)	(5,638)
Fund Balance Beginning of Year	22,204	22,204	22,204	0
Unexpended Prior Year Expenditures	2,683	2,683	2,683	0
<i>Fund Balance End of Year</i>	<u>\$26,804</u>	<u>\$29,487</u>	<u>\$23,849</u>	<u>(\$5,638)</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$5,520	\$5,520	\$5,200	(\$320)
Expenditures:				
Current:				
Public Safety				
Other	3,000	12,200	10,085	2,115
<i>Net Change in Fund Balance</i>	2,520	(6,680)	(4,885)	1,795
Fund Balance Beginning of Year	7,983	7,983	7,983	0
Unexpended Prior Year Encumbrances	50	50	50	0
<i>Fund Balance End of Year</i>	<u>\$10,553</u>	<u>\$1,353</u>	<u>\$3,148</u>	<u>\$1,795</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Concealed Handgun
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$110,000	\$110,000	\$151,711	\$41,711
Expenditures				
Current:				
Public Safety				
Personal Services	58,526	76,826	73,632	3,194
Materials and Supplies	10,000	10,000	9,493	507
Other	35,000	95,000	92,204	2,796
<i>Total Expenditures</i>	103,526	181,826	175,329	6,497
<i>Net Change in Fund Balance</i>	6,474	(71,826)	(23,618)	48,208
Fund Balance Beginning of Year	145,904	145,904	145,904	0
Unexpended Prior Year Expenditures	908	908	908	0
<i>Fund Balance End of Year</i>	\$153,286	\$74,986	\$123,194	\$48,208

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, 2016*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Workforce Investment Act
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$352,000	\$250,000	\$208,245	(\$41,755)
Other	56,000	13,625	13,626	1
<i>Total Revenues</i>	408,000	263,625	221,871	(41,754)
Expenditures				
Current:				
Human Services				
Contract Services	408,000	221,936	221,936	0
<i>Net Change in Fund Balance</i>	0	41,689	(65)	(41,754)
Fund Balance Beginning of Year	7,875	7,875	7,875	0
Unexpended Prior Year Encumbrances	6,254	6,254	6,254	0
<i>Fund Balance End of Year</i>	<u>\$14,129</u>	<u>\$55,818</u>	<u>\$14,064</u>	<u>(\$41,754)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Recorder Micrographics
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$46,000	\$46,000	\$60,397	\$14,397
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contract Services	69,500	69,500	64,999	4,501
Other	11,871	10,500	5,657	4,843
<i>Total Expenditures</i>	81,371	80,000	70,656	9,344
<i>Net Change in Fund Balance</i>	(35,371)	(34,000)	(10,259)	23,741
Fund Balance Beginning of Year	136,023	136,023	136,023	0
Unexpended Prior Year Encumbrances	22,169	22,169	22,169	0
<i>Fund Balance End of Year</i>	\$122,821	\$124,192	\$147,933	\$23,741

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$450,000	\$450,000	\$540,514	\$90,514
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	456,087	456,087	439,148	16,939
Materials and Supplies	15,000	15,000	7,921	7,079
Other	10,500	10,500	4,343	6,157
<i>Total Expenditures</i>	481,587	481,587	451,412	30,175
<i>Net Change in Fund Balance</i>	(31,587)	(31,587)	89,102	120,689
Fund Balance Beginning of Year	1,092,594	1,092,594	1,092,594	0
Unexpended Prior Year Encumbrances	1,764	1,764	1,764	0
<i>Fund Balance End of Year</i>	\$1,062,771	\$1,062,771	\$1,183,460	\$120,689

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, 2016*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Licenses and Permits	\$80,000	\$80,000	\$166,178	\$86,178
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	80,000	80,000	166,178	86,178
Fund Balance Beginning of Year	<u>66,212</u>	<u>66,212</u>	<u>66,212</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$146,212</u></u>	<u><u>\$146,212</u></u>	<u><u>\$232,390</u></u>	<u><u>\$86,178</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special Assessments	\$350,000	\$350,000	\$183,763	(\$166,237)
Expenditures				
Debt Service:				
Bond Retirement				
Principal Retirement	19,865	19,865	19,862	3
Interest and Fiscal Charges	22,940	22,940	22,922	18
Note Retirement				
Principal Retirement	3,415,000	3,415,000	3,410,000	5,000
Interest and Fiscal Charges	100,000	100,000	44,324	55,676
Mortgage Revenue Bond				
Interest and Fiscal Charges	14,000	7,907	7,409	498
<i>Total Expenditures</i>	<u>3,571,805</u>	<u>3,565,712</u>	<u>3,504,517</u>	<u>61,195</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,221,805)</u>	<u>(3,215,712)</u>	<u>(3,320,754)</u>	<u>(105,042)</u>
Other Financing Sources (Uses)				
Proceeds of Notes	3,700,000	3,700,000	2,000,000	(1,700,000)
Transfers In	655,750	655,750	1,542,125	886,375
<i>Total Other Financing Sources (Uses)</i>	<u>4,355,750</u>	<u>4,355,750</u>	<u>3,542,125</u>	<u>(813,625)</u>
<i>Net Change in Fund Balance</i>	1,133,945	1,140,038	221,371	(918,667)
Fund Balance Beginning of Year	<u>2,737,318</u>	<u>2,737,318</u>	<u>2,737,318</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,871,263</u>	<u>\$3,877,356</u>	<u>\$2,958,689</u>	<u>(\$918,667)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Construction
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$600,000	\$600,000	\$320,465	(\$279,535)
Interest	300	300	3,179	2,879
<i>Total Revenues</i>	<u>600,300</u>	<u>600,300</u>	<u>323,644</u>	<u>(276,656)</u>
Expenditures				
Current:				
Public Works				
Contract Services	319,448	383,317	454,163	(70,846)
Other	2,830	2,830	2,723	107
Capital Outlay	675,000	359,997	359,676	321
<i>Total Expenditures</i>	<u>997,278</u>	<u>746,144</u>	<u>816,562</u>	<u>(70,418)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(396,978)</u>	<u>(145,844)</u>	<u>(492,918)</u>	<u>(347,074)</u>
Other Financing Sources (Uses)				
Transfers In	175,000	325,000	40,557	(284,443)
Transfers Out	(816,638)	(816,638)	(816,638)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(641,638)</u>	<u>(491,638)</u>	<u>(776,081)</u>	<u>(284,443)</u>
<i>Net Change in Fund Balance</i>	(1,038,616)	(637,482)	(1,268,999)	(631,517)
Fund Balance Beginning of Year	1,787,247	1,787,247	1,787,247	0
Unexpended Prior Year Encumbrances	35,739	35,739	35,739	0
<i>Fund Balance End of Year</i>	<u>\$784,370</u>	<u>\$1,185,504</u>	<u>\$553,987</u>	<u>(\$631,517)</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$40,000	\$40,000	\$42,149	\$2,149
Fines and Forfeitures	77,000	83,250	120,987	37,737
<i>Total Revenues</i>	<u>117,000</u>	<u>123,250</u>	<u>163,136</u>	<u>39,886</u>
Expenditures				
Current:				
General Government:				
Judicial				
Other	12,500	30,487	20,662	9,825
Capital Outlay	107,686	107,686	106,066	1,620
<i>Total Expenditures</i>	<u>120,186</u>	<u>138,173</u>	<u>126,728</u>	<u>11,445</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,186)	(14,923)	36,408	51,331
Other Financing Sources (Uses)				
Transfers In	32,000	32,000	32,000	0
<i>Net Change in Fund Balance</i>	28,814	17,077	68,408	51,331
Fund Balance Beginning of Year	367,474	367,474	367,474	0
Unexpended Prior Year Encumbrances	29,627	29,627	29,627	0
<i>Fund Balance End of Year</i>	<u>\$425,915</u>	<u>\$414,178</u>	<u>\$465,509</u>	<u>\$51,331</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,846,142	\$2,846,142	\$2,858,525	\$12,383
Intergovernmental	1,322,776	1,322,776	1,311,824	(10,952)
Other	0	0	13,802	13,802
<i>Total Revenues</i>	<u>4,168,918</u>	<u>4,168,918</u>	<u>4,184,151</u>	<u>15,233</u>
Expenditures				
Current:				
Public Works				
Materials and Supplies	100,000	200,000	77,838	122,162
Contract Services	200,000	100,000	46,465	53,535
Capital Outlay	2,851,564	2,742,000	2,545,002	196,998
<i>Total Expenditures</i>	<u>3,151,564</u>	<u>3,042,000</u>	<u>2,669,305</u>	<u>372,695</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,017,354	1,126,918	1,514,846	387,928
Other Financing Sources (Uses)				
Transfers Out	(975,000)	(1,600,758)	(1,600,758)	0
<i>Net Change in Fund Balance</i>	42,354	(473,840)	(85,912)	387,928
Fund Balance Beginning of Year	<u>473,840</u>	<u>473,840</u>	<u>473,840</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$516,194</u></u>	<u><u>\$0</u></u>	<u><u>\$387,928</u></u>	<u><u>\$387,928</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Permanent Improvement
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$34,000	\$34,000	\$26,690	(\$7,310)
Expenditures				
Current:				
Public Works				
Contract Services	5,000	6,406	0	6,406
Other	20,000	20,700	10,652	10,048
Capital Outlay	100,000	1,493,608	322,014	1,171,594
<i>Total Expenditures</i>	125,000	1,520,714	332,666	1,188,048
<i>Excess of Revenues Over (Under) Expenditures</i>	(91,000)	(1,486,714)	(305,976)	1,180,738
Other Financing Sources (Uses)				
Transfers In	111,000	222,000	611,000	389,000
<i>Net Change in Fund Balance</i>	20,000	(1,264,714)	305,024	1,569,738
Fund Balance Beginning of Year	1,348,234	1,348,234	1,348,234	0
Unexpended Prior Year Encumbrances	12,159	12,159	12,159	0
<i>Fund Balance End of Year</i>	\$1,380,393	\$95,679	\$1,665,417	\$1,569,738

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$0	\$0	\$1,449	\$1,449
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	1,449	1,449
Fund Balance Beginning of Year	290,047	290,047	290,047	0
<i>Fund Balance End of Year</i>	<u>\$290,047</u>	<u>\$290,047</u>	<u>\$291,496</u>	<u>\$1,449</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$137,600	\$161,610	\$161,610	\$0
Interest	202	202	542	340
Other	20,000	20,000	42,102	22,102
<i>Total Revenues</i>	157,802	181,812	204,254	22,442
Expenditures				
Current:				
Public Works				
Contract Services	194,252	239,919	226,378	13,541
<i>Excess of Revenues Over (Under) Expenditures</i>	(36,450)	(58,107)	(22,124)	35,983
Other Financing Sources (Uses)				
Transfers In	0	17,500	17,500	0
<i>Net Change in Fund Balance</i>	(36,450)	(40,607)	(4,624)	35,983
Fund Balance Beginning of Year	149,782	149,782	149,782	0
Unexpended Prior Year Encumbrances	11,347	11,347	11,347	0
<i>Fund Balance End of Year</i>	\$124,679	\$120,522	\$156,505	\$35,983

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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$160,000	\$160,000	\$175,859	\$15,859
Other	10,500	10,500	0	(10,500)
<i>Total Revenues</i>	170,500	170,500	175,859	5,359
Expenditures				
Current:				
Human Services				
Capital Outlay	152,800	177,741	177,741	0
<i>Excess of Revenues Over (Under) Expenditures</i>	17,700	(7,241)	(1,882)	5,359
Other Financing Sources (Uses)				
Transfers In	35,000	35,000	0	(35,000)
<i>Net Change in Fund Balance</i>	52,700	27,759	(1,882)	(29,641)
Fund Balance Beginning of Year	13,150	13,150	13,150	0
<i>Fund Balance End of Year</i>	<u>\$65,850</u>	<u>\$40,909</u>	<u>\$11,268</u>	<u>(\$29,641)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Courthouse Donations
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Judicial				
Capital Outlay	<u>169,000</u>	<u>169,000</u>	<u>120,000</u>	<u>49,000</u>
<i>Net Change in Fund Balance</i>	(169,000)	(169,000)	(120,000)	49,000
Fund Balance Beginning of Year	<u>383,513</u>	<u>383,513</u>	<u>383,513</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$214,513</u></u>	<u><u>\$214,513</u></u>	<u><u>\$263,513</u></u>	<u><u>\$49,000</u></u>

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Statistical Section

Statistical Section

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

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

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

Geauga County, Ohio

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

	2016	2015	2014	2013
Governmental Activities				
Net Investment in Capital Assets	\$174,969,097	\$174,739,215	\$173,927,570	\$171,164,092
Restricted for:				
Capital Projects	3,735,607	5,838,763	5,223,996	6,074,657
Debt Service	3,315,471	3,194,423	2,095,788	2,648,654
911 Program	51,180	26,836	105,481	114,252
Mental Health	3,641,941	4,181,658	3,787,124	3,544,212
Children's Services	1,965,952	1,676,353	2,257,573	2,790,005
Public Assistance	970,435	1,285,393	879,472	865,100
Developmental Disabilities	6,591,585	4,897,166	6,737,001	7,958,512
Aging	2,573,363	2,505,574	2,273,086	2,288,029
Community Development Programs	3,577,732	3,390,471	3,722,742	3,579,751
Revolving Loan	0	0	0	0
Real Estate Assessment	1,150,037	1,421,362	1,583,925	1,710,941
Delinquent Tax	854,537	969,437	1,068,343	1,155,001
Motor Vehicle License	3,585,666	3,618,957	3,026,049	2,707,128
Other Purposes	3,204,673	3,138,597	3,236,660	3,247,598
Unrestricted (Deficit)	(8,767,542)	(8,994,154)	(9,526,103)	14,928,737
<i>Total Governmental Activities Net Position</i>	<u>201,419,734</u>	<u>201,890,051</u>	<u>200,398,707</u>	<u>224,776,669</u>
Business-Type Activities				
Net Investment in Capital Assets	27,559,838	25,514,387	22,395,863	21,916,489
Unrestricted	<u>6,546,359</u>	<u>8,191,685</u>	<u>10,851,048</u>	<u>12,342,494</u>
<i>Total Business-Type Activities Net Position</i>	<u>34,106,197</u>	<u>33,706,072</u>	<u>33,246,911</u>	<u>34,258,983</u>
Primary Government				
Net Investment in Capital Assets	202,528,935	200,253,602	196,323,433	193,080,581
Restricted	35,218,179	36,144,990	35,997,240	38,683,840
Unrestricted (Deficit)	<u>(2,221,183)</u>	<u>(802,469)</u>	<u>1,324,945</u>	<u>27,271,231</u>
<i>Total Primary Government Net Position</i>	<u>\$235,525,931</u>	<u>\$235,596,123</u>	<u>\$233,645,618</u>	<u>\$259,035,652</u>

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

2012	2011	2010	2009	2008	2007
\$165,254,485	\$165,455,274	\$157,038,178	\$153,951,551	\$151,545,480	\$149,708,384
7,985,917	6,097,652	8,474,720	8,092,959	8,091,604	8,254,037
3,300,479	1,451,173	1,258,399	1,681,961	1,023,581	1,600,288
162,400	0	0	0	303,379	253,087
3,371,140	2,996,580	3,382,876	3,380,247	4,625,550	5,062,573
2,729,957	3,197,832	3,048,101	2,320,476	2,243,095	1,794,302
800,508	463,199	393,651	244,068	43,377	228,127
10,200,493	9,285,615	7,365,166	7,199,881	6,971,361	4,823,118
2,101,516	1,872,995	954,767	970,393	952,468	861,177
3,891,484	3,342,345	3,766,324	4,059,209	0	0
0	0	0	0	3,581,687	3,464,363
1,632,269	1,488,654	1,288,529	1,218,910	1,107,363	707,577
1,183,796	1,137,755	1,061,306	959,766	847,645	728,074
2,648,004	2,768,360	3,096,202	2,797,099	3,633,407	4,385,728
2,969,067	2,843,836	3,617,893	4,286,373	3,742,639	3,457,569
10,752,876	12,143,146	10,241,479	10,139,703	11,807,844	11,064,105
218,984,391	214,544,416	204,987,591	201,302,596	200,520,480	196,392,509
21,677,955	20,561,770	21,588,719	18,468,129	18,506,480	16,649,338
12,133,009	12,416,221	11,618,716	10,516,115	10,572,995	10,717,462
33,810,964	32,977,991	33,207,435	28,984,244	29,079,475	27,366,800
186,932,440	186,017,044	178,626,897	172,419,680	170,051,960	166,357,722
42,977,030	36,945,996	37,707,934	37,211,342	37,167,156	35,620,020
22,885,885	24,559,367	21,860,195	20,655,818	22,380,839	21,781,567
\$252,795,355	\$247,522,407	\$238,195,026	\$230,286,840	\$229,599,955	\$223,759,309

Geauga County, Ohio

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

	2016	2015	2014
Program Revenues			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$4,322,239	\$4,077,002	\$3,596,964
Judicial	1,485,153	1,568,925	1,413,209
Public Safety	2,422,686	2,308,672	1,865,927
Public Works	109,955	183,572	797
Health	319,317	286,414	202,592
Human Services	2,020,689	2,276,856	2,554,433
Operating Grants and Contributions	21,153,293	24,563,474	24,691,125
Capital Grants and Contributions	1,719,306	1,308,554	2,787,889
<i>Total Governmental Activities Program Revenues</i>	<i>33,552,638</i>	<i>36,573,469</i>	<i>37,112,936</i>
Business-Type Activities:			
Charges for Services			
Water Resources	6,009,304	6,122,390	5,899,702
Water District	1,007,080	1,119,491	1,080,732
Storm Water	13,459	9,158	2,768
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	718,481	1,285,674	154,320
<i>Total Business-Type Activities Program Revenues</i>	<i>7,748,324</i>	<i>8,536,713</i>	<i>7,137,522</i>
<i>Total Primary Government Program Revenues</i>	<i>41,300,962</i>	<i>45,110,182</i>	<i>44,250,458</i>
Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	14,500,955	13,060,802	12,835,938
Judicial	5,894,984	5,476,346	5,032,235
Public Safety	15,245,321	13,699,501	13,595,402
Public Works	11,672,345	9,426,182	10,997,072
Health	6,663,372	5,672,702	4,514,859
Human Services	32,408,229	33,078,732	33,206,034
Economic Development and Assistance	0	300,022	0
Interest and Fiscal Charges	63,930	54,925	79,091
<i>Total Governmental Activities Expenses</i>	<i>86,449,136</i>	<i>80,769,212</i>	<i>80,260,631</i>
Business-Type Activities:			
Water Resources	6,625,490	8,126,680	6,633,986
Water District	1,164,913	938,335	958,026
Storm Water	12,568	12,699	12,682
<i>Total Business-Type Activities Expenses</i>	<i>7,802,971</i>	<i>9,077,714</i>	<i>7,604,694</i>
<i>Total Primary Government Expenses</i>	<i>\$94,252,107</i>	<i>\$89,846,926</i>	<i>\$87,865,325</i>

2013	2012	2011	2010	2009	2008	2007
\$3,880,897	\$4,130,123	\$3,630,260	\$3,348,181	\$3,343,364	\$4,346,674	\$3,774,397
1,351,983	1,395,563	1,145,378	1,023,480	828,782	865,389	980,045
2,328,871	2,397,994	1,803,042	1,632,396	1,796,142	2,157,931	2,667,837
621,331	470,872	113,010	444,525	269,347	199,574	332,690
164,019	145,162	137,238	153,481	148,010	153,620	142,257
2,080,889	2,236,111	1,543,932	1,702,001	1,448,505	1,406,264	1,260,274
26,369,927	26,301,741	28,511,453	28,981,728	29,606,158	29,389,862	31,294,255
3,568,171	3,066,847	2,142,773	6,828,593	3,685,904	1,670,137	1,652,295
<u>40,366,088</u>	<u>40,144,413</u>	<u>39,027,086</u>	<u>44,114,385</u>	<u>41,126,212</u>	<u>40,189,451</u>	<u>42,104,050</u>
6,490,737	6,430,005	5,948,084	6,568,131	5,889,682	5,419,064	4,496,702
975,370	1,077,227	876,260	825,810	771,101	637,857	1,105,098
7,850	13,127	5,160	8,748	2,645	7,200	1,600
0	0	0	0	0	0	1,193,010
150,362	400,000	204,919	3,132,487	825,998	1,548,025	815,298
<u>7,624,319</u>	<u>7,920,359</u>	<u>7,034,423</u>	<u>10,535,176</u>	<u>7,489,426</u>	<u>7,612,146</u>	<u>7,611,708</u>
<u>47,990,407</u>	<u>48,064,772</u>	<u>46,061,509</u>	<u>54,649,561</u>	<u>48,615,638</u>	<u>47,801,597</u>	<u>49,715,758</u>
11,617,876	11,386,829	8,794,782	12,498,283	11,721,086	10,824,246	14,348,531
4,610,236	4,303,762	4,152,186	4,145,917	4,260,063	4,267,814	3,710,704
12,780,841	12,331,240	11,829,178	13,029,583	14,017,371	13,047,274	13,750,068
9,906,953	11,785,901	7,512,922	15,540,378	12,068,412	12,860,130	5,937,919
7,158,971	7,605,277	8,899,604	9,220,565	9,051,788	8,518,081	7,548,462
32,634,427	31,342,171	29,768,718	28,498,808	30,374,500	29,427,102	31,008,766
189,581	36,854	962,187	299,691	0	312,378	2,096,997
111,374	129,438	151,257	197,380	250,161	399,272	634,808
<u>79,010,259</u>	<u>78,921,472</u>	<u>72,070,834</u>	<u>83,430,605</u>	<u>81,743,381</u>	<u>79,656,297</u>	<u>79,036,255</u>
6,551,434	6,129,654	6,342,760	6,169,533	7,121,900	5,251,206	7,766,520
903,724	1,157,042	1,042,162	418,530	869,365	1,551,043	844,059
12,563	13,083	13,265	13,652	12,755	11,083	11,683
<u>7,467,721</u>	<u>7,299,779</u>	<u>7,398,187</u>	<u>6,601,715</u>	<u>8,004,020</u>	<u>6,813,332</u>	<u>8,622,262</u>
<u>\$86,477,980</u>	<u>\$86,221,251</u>	<u>\$79,469,021</u>	<u>\$90,032,320</u>	<u>\$89,747,401</u>	<u>\$86,469,629</u>	<u>\$87,658,517</u>

Geauga County, Ohio

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

	2016	2015	2014
Net (Expense)/Revenue			
Governmental Activities	(\$52,896,498)	(\$44,195,743)	(\$43,147,695)
Business-Type Activities	(54,647)	(541,001)	(467,172)
<i>Total Primary Government Net (Expense)/Revenue</i>	<i>(52,951,145)</i>	<i>(44,736,744)</i>	<i>(43,614,867)</i>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	8,182,192	7,836,572	7,668,912
Debt Service	0	0	0
Aging	2,699,231	2,607,988	2,589,526
Children's Services Board	3,405,494	1,864,230	1,812,654
Mental Health	3,239,077	3,141,998	3,101,181
Developmental Disabilities	11,472,346	8,243,533	8,081,701
Capital Projects	2,930,629	2,837,102	2,791,203
Sales Taxes Levied for:			
General Purposes	13,859,631	13,887,260	13,965,061
911 Program	676,000	613,000	675,592
Grants and Entitlements not Restricted to Specific Programs	2,978,488	2,854,106	2,862,479
Interest	455,005	458,814	385,041
Other	2,621,579	2,161,208	2,010,985
Transfers	(93,491)	(818,724)	(788,319)
<i>Total Governmental Activities</i>	<i>52,426,181</i>	<i>45,687,087</i>	<i>45,156,016</i>
Business-Type Activities:			
Interest	9,493	3,197	945
Other	351,788	178,241	148,217
Transfers	93,491	818,724	788,319
<i>Total Business-Type Activities</i>	<i>454,772</i>	<i>1,000,162</i>	<i>937,481</i>
<i>Total Primary Government</i>	<i>52,880,953</i>	<i>46,687,249</i>	<i>46,093,497</i>
Change in Net Position			
Governmental Activities	(470,317)	1,491,344	2,008,321
Business-Type Activities	400,125	459,161	470,309
Total Primary Government Change in Net Position	(\$70,192)	\$1,950,505	\$2,478,630

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

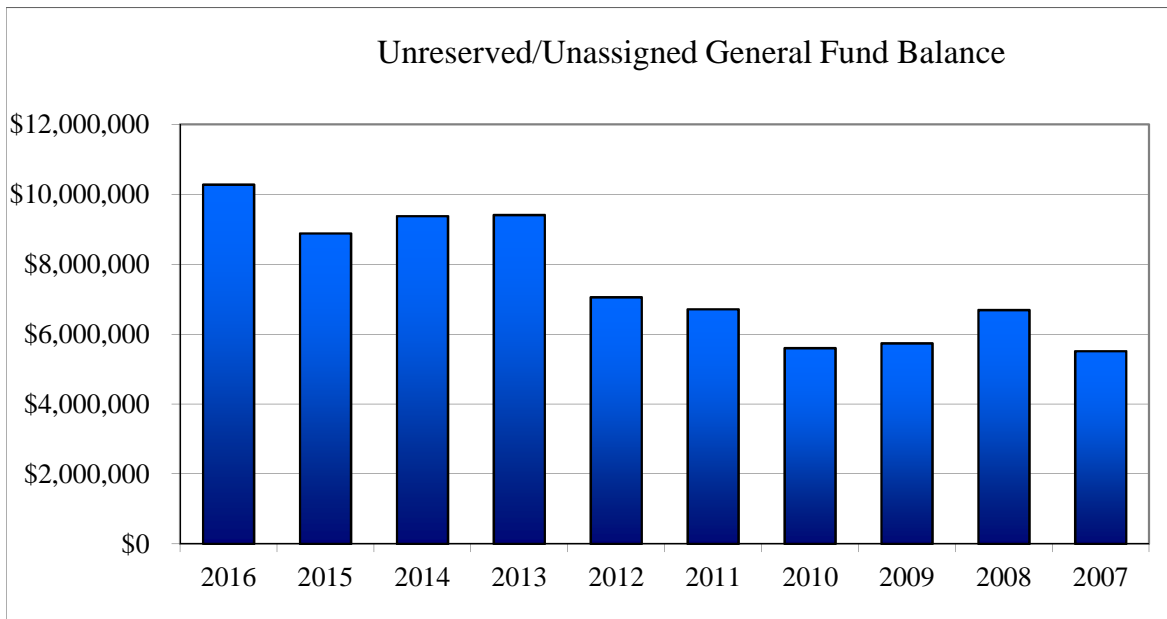
2013	2012	2011	2010	2009	2008	2007
(\$38,644,171)	(\$38,777,059)	(\$33,043,748)	(\$39,316,220)	(\$40,617,169)	(\$39,466,846)	(\$36,932,205)
156,598	620,580	(363,764)	3,933,461	(514,594)	798,814	(1,010,554)
<u>(38,487,573)</u>	<u>(38,156,479)</u>	<u>(33,407,512)</u>	<u>(35,382,759)</u>	<u>(41,131,763)</u>	<u>(38,668,032)</u>	<u>(37,942,759)</u>
7,712,864	7,459,658	7,670,224	7,617,985	6,061,497	6,486,228	6,872,673
0	0	0	0	696,703	0	0
2,581,531	2,553,638	2,667,375	1,744,757	1,673,020	1,698,875	1,748,789
1,807,074	1,787,549	1,682,611	1,684,036	1,643,408	1,736,616	1,746,110
3,088,179	3,064,370	3,200,876	3,223,733	2,642,012	2,428,743	2,529,413
8,018,438	8,907,650	7,923,814	7,939,051	7,741,921	7,814,121	7,970,794
2,760,959	2,706,108	2,713,547	2,721,818	3,610,918	4,056,949	4,342,903
12,184,734	11,303,113	10,774,951	10,726,010	10,281,729	11,216,612	11,782,850
600,000	600,000	643,000	579,471	275,000	0	0
2,814,012	2,334,978	2,441,196	2,961,133	3,117,802	2,660,488	1,691,551
247,428	541,482	690,450	937,259	1,623,470	3,014,789	2,276,676
2,638,078	2,005,060	2,237,595	2,953,712	2,274,530	2,554,322	3,129,580
<u>(16,848)</u>	<u>(46,572)</u>	<u>(45,066)</u>	<u>(87,750)</u>	<u>(242,725)</u>	<u>(72,926)</u>	<u>(55,536)</u>
<u>44,436,449</u>	<u>43,217,034</u>	<u>42,600,573</u>	<u>43,001,215</u>	<u>41,399,285</u>	<u>43,594,817</u>	<u>44,035,803</u>
1,247	2,090	1,776	2,364	11,708	79,600	168,413
273,326	163,731	87,478	199,616	164,930	761,335	988,216
<u>16,848</u>	<u>46,572</u>	<u>45,066</u>	<u>87,750</u>	<u>242,725</u>	<u>72,926</u>	<u>55,536</u>
<u>291,421</u>	<u>212,393</u>	<u>134,320</u>	<u>289,730</u>	<u>419,363</u>	<u>913,861</u>	<u>1,212,165</u>
<u>44,727,870</u>	<u>43,429,427</u>	<u>42,734,893</u>	<u>43,290,945</u>	<u>41,818,648</u>	<u>44,508,678</u>	<u>45,247,968</u>
5,792,278	4,439,975	9,556,825	3,684,995	782,116	4,127,971	7,103,598
<u>448,019</u>	<u>832,973</u>	<u>(229,444)</u>	<u>4,223,191</u>	<u>(95,231)</u>	<u>1,712,675</u>	<u>201,611</u>
<u>\$6,240,297</u>	<u>\$5,272,948</u>	<u>\$9,327,381</u>	<u>\$7,908,186</u>	<u>\$686,885</u>	<u>\$5,840,646</u>	<u>\$7,305,209</u>

Geauga County, Ohio

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

	2016	2015	2014	2013
General Fund				
Nonspendable	\$498,460	\$458,136	\$465,998	\$505,517
Committed	540,305	552,175	484,435	498,934
Assigned	654,673	583,196	411,335	393,826
Unassigned	10,282,094	8,882,786	9,378,863	9,408,680
Reserved	0	0	0	0
Unreserved	0	0	0	0
<i>Total General Fund</i>	11,975,532	10,476,293	10,740,631	10,806,957
All Other Governmental Funds				
Nonspendable	94,132	103,676	106,443	103,582
Restricted	28,447,305	26,986,809	27,589,496	29,629,054
Committed	712,407	1,676,743	2,750,831	1,998,137
Unassigned (Deficit)	295,373	(1,079,015)	(2,722,778)	(2,981,752)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service fund	0	0	0	0
Capital Projects funds	0	0	0	0
<i>Total All Other Governmental Funds</i>	29,549,217	27,688,213	27,723,992	28,749,021
<i>Total Governmental Funds</i>	\$41,524,749	\$38,164,506	\$38,464,623	\$39,555,978

Note: The County implemented GASB 54 in 2010.



2012	2011	2010	2009	2008	2007
\$446,411	\$341,884	\$349,457	\$0	\$0	\$0
457,745	246,758	235,350	0	0	0
359,766	314,745	708,884	0	0	0
7,058,015	6,712,770	5,602,717	0	0	0
0	0	0	567,242	649,210	679,522
0	0	0	5,735,436	6,689,561	5,513,794
<u>8,321,937</u>	<u>7,616,157</u>	<u>6,896,408</u>	<u>6,302,678</u>	<u>7,338,771</u>	<u>6,193,316</u>
92,013	148,804	178,434	0	0	0
33,151,584	30,572,585	26,410,078	0	0	0
620,756	957,253	3,026,340	0	0	0
(2,529,204)	(513,361)	0	0	0	0
0	0	0	5,649,910	7,474,997	7,224,117
0	0	0	19,164,322	18,866,739	16,337,114
0	0	0	2,145,479	1,396,428	2,055,172
0	0	0	2,454,769	(378,381)	(2,108,394)
<u>31,335,149</u>	<u>31,165,281</u>	<u>29,614,852</u>	<u>29,414,480</u>	<u>27,359,783</u>	<u>23,508,009</u>
<u>\$39,657,086</u>	<u>\$38,781,438</u>	<u>\$36,511,260</u>	<u>\$35,717,158</u>	<u>\$34,698,554</u>	<u>\$29,701,325</u>

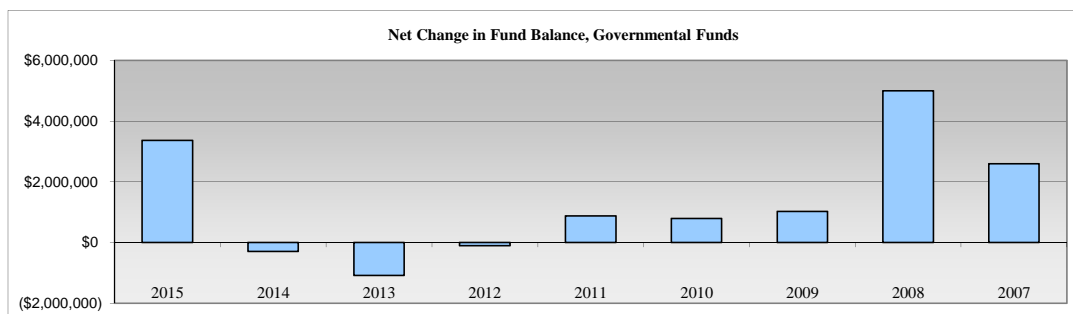
Geauga County, Ohio

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

	2016	2015	2014	2013
Revenues				
Property Taxes	\$31,176,551	\$26,519,018	\$26,066,927	\$25,970,983
Sales Tax	14,516,159	14,052,049	14,189,574	12,492,364
Permissive Motor Vehicle License Tax	610,681	717,532	600,082	414,530
Charges for Services	9,535,827	9,485,138	8,663,787	9,076,831
Licenses and Permits	500,105	362,256	295,920	349,529
Fines and Forfeitures	348,407	467,443	450,322	444,496
Intergovernmental	26,223,011	27,798,157	29,010,995	30,742,027
Special Assessments	183,763	342,062	340,680	361,755
Interest	455,005	458,814	385,041	247,428
Rentals	237,847	253,183	223,260	194,250
Contributions/Donations	423,949	443,479	272,882	513,715
Other	2,621,579	2,161,208	2,010,985	2,807,335
Total Revenues	86,832,884	83,060,339	82,510,455	83,615,243
Expenditures				
General Government:				
Legislative and Executive	13,171,563	12,234,111	11,878,254	10,683,651
Judicial	5,522,243	5,408,992	4,986,444	4,453,567
Public Safety	14,144,732	13,618,369	13,297,503	12,257,195
Public Works	7,796,457	6,785,694	6,141,683	7,121,179
Health	6,610,396	5,619,531	6,453,502	7,285,762
Human Services	31,259,564	32,848,388	32,424,319	32,030,525
Economic Development and Assistance	0	300,022	0	189,581
Capital Outlay	4,704,067	6,011,599	7,954,087	9,115,468
Debt Service				
Principal Retirement	145,516	383,739	314,356	458,614
Principal Retirement Current Refunding	0	0	0	0
Interest and Fiscal Charges	69,655	51,287	80,588	113,538
Total Expenditures	83,424,193	83,261,732	83,530,736	83,709,080
Excess of Revenues Over (Under) Expenditures	3,408,691	(201,393)	(1,020,281)	(93,837)
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
OPWC Loans Issued	0	0	0	0
Inception of Capital Lease	45,043	0	7,245	9,577
General Obligation Bonds Issued	0	0	0	0
General Obligation Notes Issued	0	0	0	0
Payment on Refunding Notes	0	0	0	0
Transfers In	5,270,073	6,936,141	6,418,485	7,084,046
Transfers Out	(5,363,564)	(7,034,865)	(6,496,804)	(7,100,894)
Total Other Financing Sources (Uses)	(48,448)	(98,724)	(71,074)	(7,271)
Net Change in Fund Balances	\$3,360,243	(\$300,117)	(\$1,091,355)	(\$101,108)

Debt Service as a Percentage of
Noncapital Expenditures

	0.26%	0.55%	0.50%	0.75%
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Source: Geauga County Auditor

2012	2011	2010	2009	2008	2007
\$26,679,474	\$25,804,326	\$24,622,759	\$23,957,698	\$24,273,596	\$25,223,025
11,706,845	11,187,156	11,054,675	10,693,407	11,521,245	11,523,437
442,038	449,301	880,930	438,928	462,913	502,981
9,474,198	7,543,608	7,101,534	6,831,064	8,472,404	8,406,538
222,252	188,942	218,834	224,456	262,769	170,405
503,450	430,672	430,222	400,119	289,680	313,249
30,431,035	33,871,780	38,082,770	35,724,239	32,667,216	34,512,322
374,689	382,403	601,682	417,740	286,255	413,672
541,482	690,450	937,259	1,623,470	3,033,776	2,276,676
201,826	209,217	240,413	262,365	104,021	134,805
269,713	236,850	270,553	211,292	610,157	88,092
2,005,060	2,237,595	2,953,712	2,274,530	2,554,322	3,050,102
<u>82,852,062</u>	<u>83,232,300</u>	<u>87,395,343</u>	<u>83,059,308</u>	<u>84,538,354</u>	<u>86,615,304</u>
10,530,717	10,503,362	11,267,955	10,866,427	10,438,534	12,330,274
4,197,526	4,015,061	3,998,110	4,141,300	3,699,845	3,665,449
12,254,606	11,778,850	12,767,034	12,574,469	12,313,450	12,605,108
6,352,899	6,354,081	7,431,673	6,462,564	6,681,248	6,687,762
7,562,603	8,888,432	9,191,408	8,959,513	8,474,926	7,497,217
30,499,329	29,375,321	29,087,840	29,570,964	28,883,636	30,337,740
36,854	962,187	299,691	0	312,378	1,521,997
10,480,559	8,493,712	11,685,708	9,061,860	8,147,104	8,046,473
431,945	409,255	581,322	557,164	327,001	528,024
0	0	0	20,000	90,000	110,000
131,507	153,255	204,500	256,888	400,077	637,197
<u>82,478,545</u>	<u>80,933,516</u>	<u>86,515,241</u>	<u>82,471,149</u>	<u>79,768,199</u>	<u>83,967,241</u>
<u>373,517</u>	<u>2,298,784</u>	<u>880,102</u>	<u>588,159</u>	<u>4,770,155</u>	<u>2,648,063</u>
499,429	0	0	0	0	0
0	0	0	0	300,000	0
49,274	16,460	0	23,170	0	0
0	0	0	650,000	0	0
0	0	0	180,000	200,000	290,000
0	0	0	(180,000)	(200,000)	(290,000)
4,689,620	3,756,134	5,810,870	4,576,992	6,499,619	7,061,763
(4,736,192)	(3,801,200)	(5,896,870)	(4,819,717)	(6,572,545)	(7,117,299)
<u>502,131</u>	<u>(28,606)</u>	<u>(86,000)</u>	<u>430,445</u>	<u>227,074</u>	<u>(55,536)</u>
<u>\$875,648</u>	<u>\$2,270,178</u>	<u>\$794,102</u>	<u>\$1,018,604</u>	<u>\$4,997,229</u>	<u>\$2,592,527</u>
0.74%	0.82%	0.97%	1.08%	1.09%	1.68%

Geauga County, Ohio

Assessed and Estimated Actual Value of Taxable Property Last Ten Years

Year	Real Property			Tangible Personal Property			
	Assessed Value		Estimated Actual Value (1)	General Business		Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2016	\$2,632,099,660	\$337,581,590	\$8,484,803,571	\$0	\$0	\$99,798,080	\$113,406,909
2015	2,619,766,110	337,850,450	8,450,333,029	0	0	88,794,640	100,903,000
2014	2,587,968,450	334,093,980	8,348,749,800	0	0	81,550,480	92,671,000
2013	2,578,288,810	336,452,520	8,327,832,371	0	0	74,215,370	84,335,648
2012	2,575,693,510	339,042,100	8,327,816,029	0	0	68,095,110	77,380,807
2011	2,682,868,720	345,071,580	8,651,258,000	0	0	65,637,020	74,587,523
2010	2,682,149,530	322,582,180	8,584,947,743	0	0	64,208,980	72,964,750
2009	2,666,416,570	324,889,480	8,546,588,714	0	0	59,294,730	67,380,375
2008	2,630,914,310	321,041,970	8,434,160,800	49,479,060	791,664,960	56,379,620	64,067,750
2007	2,585,651,110	307,841,430	8,267,121,543	92,736,550	741,892,400	72,482,840	82,366,864

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent 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		
\$3,069,479,330	\$8,598,210,481	36%	\$10.945140	\$11.537560	\$11.200000	\$33.682700	\$11.067350
3,046,411,200	8,551,236,029	36	9.441963	10.009399	11.200000	30.651362	9.556130
3,003,612,910	8,441,420,800	36	9.484310	9.980294	11.200000	30.664604	9.586060
2,988,956,700	8,412,168,019	36	9.475980	9.872880	11.200000	30.548860	9.563460
2,982,830,720	8,405,196,835	35	9.464730	9.772260	11.200000	30.436990	9.539300
3,093,577,320	8,725,845,523	35	9.209040	9.658890	11.200000	30.067930	9.301460
3,068,940,690	8,657,912,493	35	8.812560	9.337310	11.200000	29.349870	8.917660
3,050,600,780	8,613,969,089	35	8.576157	8.965732	11.200000	28.741889	8.668670
3,057,814,960	9,289,893,510	33	8.529426	8.879950	11.200000	28.609376	8.656340
3,058,711,930	9,091,380,807	34	8.541533	8.888770	11.200000	28.630303	8.220080

Geauga County, Ohio

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

	2016	2015	2014	2013
Unvoted Millage				
Operating	\$2.500000	\$2.500000	\$2.500000	\$2.500000
Bond Retirement	0.000000	0.000000	0.000000	0.000000
<i>Total Unvoted Millage</i>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>
Voted Millage - by levy				
1986 Road Improvement - 5 years				
Residential/Agricultural Real	0.983385	0.982935	0.988930	0.986912
Commercial/Industrial and Public Utility Real	1.347560	1.339377	1.330920	1.299710
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
2004 Children's Services - 7 years				
Residential/Agricultural Real	0.696074	0.695755	0.700000	0.700000
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2004 Developmental Disabilities - 5 years				
Residential/Agricultural Real	3.078022	3.076613	3.095380	3.089064
Commercial/Industrial and Public Utility Real	3.289997	3.270022	3.249374	3.173174
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years				
Residential/Agricultural Real	0.497196	0.496968	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2009 Mental Health - 5 years				
Residential/Agricultural Real	0.696074	0.695755	0.700000	0.700000
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2010 Senior Citizens - 5 years				
Residential/Agricultural Real	0.994392	0.993937	1.000000	1.000000
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2015 Children's Services - 5 years				
Residential/Agricultural Real	0.500000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.500000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.500000	0.000000	0.000000	0.000000
2015 Developmental Disabilities - 5 years				
Residential/Agricultural Real	1.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	<u>1.000000</u>	<u>0.000000</u>	<u>0.000000</u>	<u>0.000000</u>
Total Voted Millage by type of Property				
Residential/Agricultural Real	8.445143	6.941963	6.984310	6.975976
Commercial/Industrial and Public Utility Real	9.037557	7.509399	7.480294	7.372884
General Business and Public Utility Personal	<u>10.200000</u>	<u>8.700000</u>	<u>8.700000</u>	<u>8.700000</u>
Total Millage by type of Property				
Residential/Agricultural Real	\$10.945143	\$9.441963	\$9.484310	\$9.475976
Commercial/Industrial and Public Utility Real	11.537557	10.009399	9.980294	9.872884
General Business and Public Utility Personal	<u>12.700000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>
Total Weighted Average Tax Rate	\$11.067350	\$9.556130	\$9.586060	\$9.563460

2012	2011	2010	2009	2008	2007
\$2.500000	\$2.500000	\$2.500000	\$2.000000	\$2.000000	\$2.000000
0.000000	0.000000	0.000000	0.500000	0.500000	0.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.984190	0.940565	0.937670	0.935652	0.937240	0.939122
1.270470	1.252455	1.243492	1.206935	1.201252	1.202912
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.700000	0.624483	0.622562	0.621223	0.622277	0.623527
0.700000	0.648625	0.643983	0.625051	0.622108	0.622969
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.080540	2.943992	2.934937	2.928624	2.933594	2.939484
3.101788	3.057806	3.035924	2.946672	2.932799	2.936854
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
0.500000	0.500000	0.500000	0.499152	0.442947	0.443837
0.500000	0.500000	0.500000	0.500000	0.442306	0.442918
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.700000	0.700000	0.700000	0.475456	0.476263	0.477219
0.700000	0.700000	0.700000	0.494155	0.491829	0.492508
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
1.000000	1.000000	0.617388	0.616050	0.617105	0.618344
1.000000	1.000000	0.713907	0.692919	0.689656	0.690609
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6.964730	6.709040	6.312557	6.076157	6.029426	6.041533
7.272258	7.158886	6.837306	6.465732	6.379950	6.388770
8.700000	8.700000	8.700000	8.700000	8.700000	8.700000
\$9.464730	\$9.209040	\$8.812557	\$8.576157	\$8.529426	\$8.541533
9.772258	9.658886	9.337306	8.965732	8.879950	8.888770
11.200000	11.200000	11.200000	11.200000	11.200000	11.200000
\$9.539300	\$9.301460	\$8.917660	\$8.668670	\$8.656340	\$8.220080

Geauga County, Ohio

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

	2016	2015	2014	2013
Overlapping Rates by Taxing District				
City				
Chardon City				
Residential/Agricultural Real	\$8.565900	\$8.550612	\$8.503876	\$8.496392
Commercial/Industrial and Public Utility Real	9.282340	9.246276	9.199644	9.135812
General Business and Public Utility Personal	12.000000	12.000000	12.000000	12.000000
Villages				
Aquilla Village				
Residential/Agricultural Real	5.166416	5.119136	5.105476	5.068516
Commercial/Industrial and Public Utility Real	9.263660	9.263660	9.263660	9.263660
General Business and Public Utility Personal	9.500000	9.500000	9.500000	9.500000
Burton Village				
Residential/Agricultural Real	8.211301	8.211922	8.215734	8.196890
Commercial/Industrial and Public Utility Real	9.121658	9.121658	9.111888	9.070939
General Business and Public Utility Personal	9.750000	9.750000	9.750000	9.750000
Hunting Valley Village				
Residential/Agricultural Real	5.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Middlefield Village				
Residential/Agricultural Real	5.116906	3.622949	3.625015	3.752453
Commercial/Industrial and Public Utility Real	5.194722	4.248460	4.221937	4.376256
General Business and Public Utility Personal	5.220000	5.220000	5.220000	5.430000
South Russell Village				
Residential/Agricultural Real	7.423436	7.419355	7.412374	7.406428
Commercial/Industrial and Public Utility Real	8.184958	8.184958	8.180120	8.180120
General Business and Public Utility Personal	11.950000	11.950000	11.950000	11.950000
Townships				
Auburn Township				
Residential/Agricultural Real	11.439949	11.439653	9.429204	9.427259
Commercial/Industrial and Public Utility Real	11.391625	11.390938	9.362499	9.352500
General Business and Public Utility Personal	11.500000	11.500000	9.500000	9.500000
Bainbridge Township				
Residential/Agricultural Real	16.299699	16.331468	16.371172	16.351959
Commercial/Industrial and Public Utility Real	18.617291	18.602563	18.549094	18.402897
General Business and Public Utility Personal	25.600000	25.600000	25.600000	25.600000
Burton Township				
Residential/Agricultural Real	5.925414	5.927598	5.992107	5.987461
Commercial/Industrial and Public Utility Real	6.438076	6.327659	6.336687	6.310397
General Business and Public Utility Personal	7.250000	7.250000	7.250000	7.250000

2012	2011	2010	2009	2008	2007
\$7.488404	\$7.319916	\$7.313972	\$7.301112	\$7.345908	\$7.353408
8.010292	8.051156	7.999780	7.987048	7.964108	7.977632
11.000000	11.000000	11.000000	11.000000	11.000000	11.000000
3.637584	3.606336	3.589452	3.952796	5.304632	5.312764
5.500000	5.500000	5.500000	3.735260	9.663660	9.663660
5.500000	5.500000	5.500000	5.500000	9.900000	9.900000
8.191413	8.123088	8.117402	8.117230	8.132578	8.130234
9.034751	9.317182	9.317182	9.317182	9.340705	9.344090
9.750000	9.750000	9.750000	9.750000	9.750000	9.750000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
3.483288	3.466068	3.753309	3.753050	3.964562	3.967729
3.972540	3.958916	4.536816	4.411336	4.658617	4.659251
5.000000	5.000000	6.500000	6.500000	6.850000	6.850000
7.392542	7.351263	7.342843	7.334831	7.332940	7.333174
8.180120	8.104016	8.083554	8.085322	7.877041	7.595514
11.950000	11.950000	11.950000	11.950000	11.950000	11.950000
9.423762	9.380295	7.716086	7.705428	7.025064	7.078057
9.346241	9.345814	7.960169	7.938553	7.394219	7.385100
9.500000	9.500000	11.170000	11.170000	11.170000	11.170000
16.351687	14.162120	14.106599	14.079398	14.147061	12.939277
18.045371	15.187951	15.133074	14.532938	14.579953	13.512704
25.600000	23.750000	23.750000	23.750000	23.750000	22.500000
5.256144	5.938899	5.931612	5.928863	5.935098	5.939787
5.504342	6.313082	6.310660	6.309858	6.309858	6.307048
6.350000	7.250000	7.250000	7.250000	7.250000	7.250000

(continued)

Geauga County, Ohio

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

	2016	2015	2014	2013
Townships (continued)				
Chardon Township				
Residential/Agricultural Real	\$7.875530	\$7.125573	\$7.132100	\$7.129530
Commercial/Industrial and Public Utility Real	7.349483	6.598999	6.601560	6.603088
General Business and Public Utility Personal	7.950000	7.200000	7.200000	7.200000
Chester Township				
Residential/Agricultural Real	12.059137	12.044118	12.045577	12.030604
Commercial/Industrial and Public Utility Real	12.578841	12.601320	12.533538	12.453882
General Business and Public Utility Personal	17.970000	17.970000	17.970000	17.970000
Claridon Township				
Residential/Agricultural Real	7.500038	7.478788	7.570351	7.560475
Commercial/Industrial and Public Utility Real	7.306937	7.306160	7.309555	7.306075
General Business and Public Utility Personal	9.150000	9.150000	9.150000	9.150000
Hambden Township				
Residential/Agricultural Real	9.702184	9.694380	9.747942	9.751168
Commercial/Industrial and Public Utility Real	8.852808	8.835880	8.835880	8.528726
General Business and Public Utility Personal	10.350000	10.350000	10.350000	10.350000
Huntsburg Township				
Residential/Agricultural Real	8.509485	8.501746	8.688250	8.681251
Commercial/Industrial and Public Utility Real	7.814951	7.813577	7.879609	7.888946
General Business and Public Utility Personal	9.000000	9.000000	9.000000	9.000000
Middlefield Township				
Residential/Agricultural Real	5.038641	5.039298	5.137441	5.133583
Commercial/Industrial and Public Utility Real	5.460890	5.458964	5.452810	5.452810
General Business and Public Utility Personal	6.620000	6.620000	6.620000	6.620000
Montville Township				
Residential/Agricultural Real	7.719657	7.715789	7.851422	7.844975
Commercial/Industrial and Public Utility Real	7.989873	7.408124	7.408124	7.408124
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000
Munson Township				
Residential/Agricultural Real	9.665668	9.668096	9.691107	9.688711
Commercial/Industrial and Public Utility Real	10.406768	10.482496	10.689552	9.999259
General Business and Public Utility Personal	12.250000	12.250000	12.250000	12.250000
Newbury Township				
Residential/Agricultural Real	7.835789	7.822826	7.869148	7.867044
Commercial/Industrial and Public Utility Real	7.770143	7.705622	7.705998	7.694881
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Parkman Township				
Residential/Agricultural Real	7.524374	7.523192	7.063476	7.059925
Commercial/Industrial and Public Utility Real	8.584454	8.593079	8.100656	8.100656
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000

2012	2011	2010	2009	2008	2007
\$7.124306	\$7.020688	\$7.016052	\$6.032950	\$6.328882	\$6.327838
6.600385	6.846200	6.970446	6.240892	6.240880	6.240880
7.200000	7.200000	7.200000	6.700000	6.700000	6.700000
12.000124	11.516321	11.490097	11.880375	11.861174	11.844953
12.385827	12.403964	12.283196	12.344568	12.257437	12.146331
17.970000	17.970000	17.970000	18.600000	18.600000	18.600000
6.504034	6.522189	6.517078	6.515312	6.524493	6.534830
6.276289	6.288572	6.228401	6.287374	6.287374	6.287374
9.400000	9.400000	9.400000	9.400000	9.400000	9.400000
9.745582	9.184185	8.468168	8.068838	8.079529	7.787339
8.534457	9.270468	8.652988	8.247661	8.247661	7.930817
10.350000	10.350000	10.800000	10.800000	10.800000	11.400000
8.676554	8.553119	8.539277	8.528871	8.532457	5.541877
7.884235	8.703187	8.703187	8.702941	8.704085	5.704085
9.000000	9.000000	9.000000	9.000000	9.000000	6.000000
4.925851	4.904915	4.900980	4.896889	5.096994	5.095777
5.202447	5.404940	5.434770	5.403771	5.619793	5.615171
6.300000	6.300000	6.300000	6.300000	6.620000	6.620000
7.826944	7.815281	7.114430	7.317605	7.326440	7.331709
7.408124	7.946943	7.946857	7.481651	7.481651	7.481651
10.400000	10.400000	10.400000	10.700000	10.700000	10.700000
9.251027	8.866716	8.848747	8.821441	8.531022	7.779038
9.662746	9.571588	9.570607	9.474916	9.016195	8.249036
12.250000	12.250000	12.250000	12.250000	12.250000	11.500000
7.651195	7.399502	7.390908	6.116510	6.112412	6.126287
7.257842	7.569241	7.536012	6.455527	6.456541	6.457602
7.900000	7.900000	7.900000	8.700000	8.700000	8.700000
7.049932	6.955738	6.959332	6.957182	5.469605	5.469687
8.097424	7.931128	7.931128	7.622876	6.127881	6.121081
8.800000	8.800000	8.800000	8.800000	7.300000	7.300000

(continued)

Geauga County, Ohio

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

	2016	2015	2014	2013
Townships (continued)				
Russell Township				
Residential/Agricultural Real	\$17.469985	\$17.458352	\$17.451353	\$15.163870
Commercial/Industrial and Public Utility Real	20.189949	20.189949	20.189949	18.219759
General Business and Public Utility Personal	23.950000	23.950000	23.950000	22.850000
Thompson Township				
Residential/Agricultural Real	10.020228	10.009972	10.285194	10.269897
Commercial/Industrial and Public Utility Real	10.461204	10.355022	10.323303	10.323303
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	9.195043	8.059645	8.337569	8.336343
Commercial/Industrial and Public Utility Real	8.286475	7.246720	7.239502	7.239502
General Business and Public Utility Personal	12.500000	11.000000	11.000000	11.000000
Special Districts				
Park District				
Residential/Agricultural Real	2.106572	1.830387	2.118452	2.309066
Commercial/Industrial and Public Utility Real	2.314990	1.931981	2.298753	2.673147
General Business and Public Utility Personal	2.700000	2.000000	2.700000	3.700000
Health District				
Residential/Agricultural Real	0.198878	0.198787	0.200000	0.200000
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Geauga County Library District				
Residential/Agricultural Real	1.992104	1.991342	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Burton Public Library District				
Residential/Agricultural Real	1.655386	1.652821	1.200000	1.200000
Commercial/Industrial and Public Utility Real	1.700000	1.700000	1.176218	1.170956
General Business and Public Utility Personal	1.700000	1.700000	1.200000	1.200000
West Geauga Recreation District				
Residential/Agricultural Real	0.098858	0.098686	0.098639	0.098402
Commercial/Industrial and Public Utility Real	0.118824	0.119065	0.118338	0.117395
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	2.712603	2.724201	1.590254	1.585329
Commercial/Industrial and Public Utility Real	2.800000	2.800000	2.222418	2.193783
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Joint Vocational Schools				
Auburn Joint Vocational School District				
Residential/Agricultural Real	1.500000	1.500000	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2012	2011	2010	2009	2008	2007
\$15.130050	\$14.608385	\$13.875555	\$12.988615	\$11.582750	\$11.579296
18.188828	17.668029	16.741090	15.921141	15.171141	15.290090
22.850000	22.850000	22.850000	22.850000	22.100000	22.100000
9.653227	9.702049	9.697450	9.240833	8.525891	8.541192
10.379241	10.200231	10.200231	9.822406	9.129412	9.129412
12.500000	12.500000	12.500000	12.500000	12.500000	12.500000
8.317212	9.391836	9.372200	9.377724	9.420983	9.428449
7.239178	8.427143	9.397598	8.415256	8.371342	8.361332
11.000000	12.500000	12.500000	12.500000	12.500000	12.500000
2.302694	2.200626	2.193856	2.189137	2.192852	0.799169
2.613009	2.575956	2.557525	2.482334	2.470648	0.837026
3.700000	3.700000	3.700000	3.700000	3.700000	3.700000
0.200000	0.200000	0.200000	0.135844	0.136075	0.136348
0.200000	0.200000	0.200000	0.141187	0.140522	0.140716
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
2.000000	2.000000	1.000000	0.996428	0.997974	0.806111
2.000000	2.000000	1.000000	1.000000	0.998452	0.835383
2.000000	2.000000	1.000000	1.000000	1.000000	1.000000
1.200000	1.198008	1.195624	1.195519	0.792603	0.794051
1.169313	1.200000	1.198868	1.200000	0.890484	0.889827
1.200000	1.200000	1.200000	1.200000	1.000000	1.000000
0.098011	0.091684	0.913700	0.091204	0.090967	0.090863
0.116598	0.115007	0.113241	0.109162	0.108289	0.107255
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
1.578194	1.543152	1.540568	1.538532	1.542839	1.544614
2.117116	2.146650	2.130962	2.000670	1.993384	1.993070
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000

(continued)

Geauga County, Ohio

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

	2016	2015	2014	2013
Joint Vocational Schools (continued)				
Ashtabula Joint Vocational School District				
Residential/Agricultural Real	\$2.432377	\$2.423554	\$2.451821	\$2.453381
Commercial/Industrial and Public Utility Real	2.751389	2.718105	2.521019	2.508857
General Business and Public Utility Personal	4.110000	4.110000	4.110000	4.110000
Schools				
Berkshire Local School District				
Residential/Agricultural Real	21.029561	21.004655	21.255556	21.230674
Commercial/Industrial and Public Utility Real	22.690665	22.391236	22.385354	22.305339
General Business and Public Utility Personal	52.300000	52.300000	52.300000	52.300000
Cardinal Local School District				
Residential/Agricultural Real	25.399657	24.711779	25.342490	25.561321
Commercial/Industrial and Public Utility Real	33.401981	32.511972	32.301933	32.358800
General Business and Public Utility Personal	55.090000	54.370000	54.390000	54.630000
Chardon Local School District				
Residential/Agricultural Real	38.145606	38.117639	38.165655	32.243749
Commercial/Industrial and Public Utility Real	45.406402	45.318439	45.285240	37.665642
General Business and Public Utility Personal	76.780000	76.780000	76.780000	70.880000
Ledgemont Local School District				
Residential/Agricultural Real	20.021980	20.000032	20.124350	20.088457
Commercial/Industrial and Public Utility Real	25.070136	23.917128	23.869311	23.869311
General Business and Public Utility Personal	51.200000	51.200000	51.200000	51.200000
Newbury Local School District				
Residential/Agricultural Real	44.634301	44.856190	37.177968	37.150755
Commercial/Industrial and Public Utility Real	45.515708	45.395400	37.546846	37.479431
General Business and Public Utility Personal	74.170000	74.440000	66.590000	66.590000
Kenston Local School District				
Residential/Agricultural Real	43.699455	39.542044	39.700274	39.470663
Commercial/Industrial and Public Utility Real	52.943110	48.694993	48.604715	47.980521
General Business and Public Utility Personal	90.640000	86.430000	86.650000	86.480000
West Geauga Local School District				
Residential/Agricultural Real	34.721441	34.740233	34.831738	34.788633
Commercial/Industrial and Public Utility Real	35.343794	35.437082	35.423363	35.275697
General Business and Public Utility Personal	55.550000	55.600000	55.700000	55.700000
Overlapping Districts				
Hunting Valley Village				
Residential/Agricultural Real	5.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Kirtland Public Library				
Residential/Agricultural Real	0.992462	1.000000	1.000000	1.000000
Commercial/Industrial and Public Utility Real	0.969225	0.980815	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2012	2011	2010	2009	2008	2007
\$2.443098	\$2.304526	\$2.128948	\$2.126747	\$2.135443	\$2.135529
2.507312	2.343204	2.198091	2.184146	2.220407	2.218562
4.110000	4.110000	4.110000	4.110000	4.110000	4.110000
21.195996	21.053163	21.202090	21.018725	21.022548	21.024391
22.280363	22.746943	22.708789	22.725963	22.696998	22.683554
52.300000	52.300000	52.300000	52.300000	52.300000	52.300000
26.259801	25.889333	25.724677	26.208790	26.254846	23.878283
32.497669	32.652139	32.422007	31.996358	31.949875	30.441884
55.360000	55.270000	55.140000	55.650000	55.650000	55.650000
32.178148	30.825294	30.743357	30.653884	30.769070	30.777226
37.100415	37.790378	37.591249	37.436296	37.154566	37.158779
70.880000	70.880000	70.880000	70.880000	70.880000	70.880000
20.017450	20.043876	20.002320	20.000018	20.000029	20.000023
24.548987	24.858720	24.858563	24.872377	24.807821	24.807821
51.200000	51.200000	51.200000	51.200000	51.200000	51.200000
37.113904	34.948858	34.855421	28.162483	28.166314	28.235701
36.692001	37.360705	37.099892	30.281784	30.286951	30.292346
66.590000	65.990000	65.950000	59.290000	59.290000	59.290000
39.642168	38.231344	38.308769	38.757420	38.858167	39.268560
47.127299	43.651740	43.636268	42.544745	42.748959	43.386781
86.690000	86.270000	86.460000	86.990000	86.990000	87.190000
34.857478	33.687247	32.490305	33.280117	33.236891	33.418103
35.290919	35.021965	33.605574	33.787018	33.650372	33.688586
55.840000	55.820000	54.680000	55.500000	55.500000	55.700000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
1.000000	1.000000	1.000000	0.999144	1.000000	0.000000
1.000000	1.000000	0.998935	1.000000	1.000000	0.000000
1.000000	1.000000	1.000000	1.000000	1.000000	0.000000

(continued)

Geauga County, Ohio

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

	2016	2015	2014	2013
Overlapping Districts (continued)				
Mentor Public Library				
Residential/Agricultural Real	\$1.936608	\$2.000000	\$2.000000	\$2.000000
Commercial/Industrial and Public Utility Real	1.969852	1.989426	1.990620	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Lake County Financing District				
Residential/Agricultural Real	2.460887	2.485353	2.482501	2.474769
Commercial/Industrial and Public Utility Real	4.882977	4.900000	4.900000	4.900000
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.				
Residential/Agricultural Real	53.312697	54.238980	54.448358	54.265225
Commercial/Industrial and Public Utility Real	62.945313	62.782115	61.837696	61.665321
General Business and Public Utility Personal	115.300000	115.300000	115.600000	115.600000
Riverside L.S.D.				
Residential/Agricultural Real	29.338821	30.615944	30.634166	30.612489
Commercial/Industrial and Public Utility Real	28.086499	29.174734	29.290254	29.440073
General Business and Public Utility Personal	53.780000	54.710000	54.740000	54.750000
Kirtland L.S.D.				
Residential/Agricultural Real	43.069124	44.013424	44.288266	44.433242
Commercial/Industrial and Public Utility Real	42.046685	43.061628	43.727434	43.676079
General Business and Public Utility Personal	77.320000	78.120000	78.440000	78.690000
Madison L.S.D.				
Residential/Agricultural Real	29.338056	31.123008	31.292358	31.730023
Commercial/Industrial and Public Utility Real	31.831931	33.191089	33.204563	33.601318
General Business and Public Utility Personal	56.070000	57.850000	58.050000	58.580000
Mentor E.V.S.D.				
Residential/Agricultural Real	36.703022	37.730373	37.794795	38.058132
Commercial/Industrial and Public Utility Real	46.724630	47.317156	47.550840	47.876741
General Business and Public Utility Personal	77.160000	77.420000	77.490000	77.800000

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

2012	2011	2010	2009	2008	2007
\$1.100000	\$1.100000	\$1.100000	\$1.098926	\$0.434878	\$0.434535
1.100000	1.100000	1.095252	1.064891	0.463161	0.459262
1.100000	1.100000	1.100000	1.100000	0.625000	0.625000
2.260796	2.259228	2.256499	2.027473	2.027492	2.034269
4.615461	4.294874	4.256826	4.429467	4.455231	4.414214
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
47.570771	47.326488	48.224517	47.816083	47.461775	39.600449
54.097548	53.604115	54.466875	54.407837	53.095787	44.909619
107.700000	107.700000	108.600000	108.600000	108.300000	100.400000
28.535483	28.412548	28.398127	25.984374	25.955679	26.042496
26.671163	26.408130	26.431678	26.034077	26.017843	26.114442
54.290000	54.170000	54.180000	53.780000	53.750000	53.830000
36.282014	36.409741	36.559240	34.601921	34.535520	34.289764
35.137546	35.255286	35.351497	34.908781	34.823275	34.479691
72.060000	72.200000	72.380000	71.920000	71.840000	71.690000
25.955411	25.919959	26.067887	24.185623	24.144402	24.174498
25.870418	24.460979	24.633493	24.455883	24.595719	24.411270
54.040000	54.020000	54.190000	53.910000	53.910000	53.940000
35.204304	35.846321	35.849491	32.824842	32.654177	32.618470
42.488241	42.976475	42.306150	40.764275	41.489932	41.228424
76.960000	77.610000	77.640000	76.890000	76.700000	76.680000

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
2016	\$34,113,617	\$33,047,096	97%	\$847,170	\$33,894,266
2015	29,863,131	29,177,512	98	769,953	29,947,465
2014	28,841,467	28,134,974	98	755,797	28,890,771
2013	28,619,673	27,940,304	98	747,560	28,687,864
2012	28,486,649	27,717,596	97	878,888	28,596,484
2011	28,795,019	27,822,116	97	856,963	28,679,079
2010	27,404,244	26,557,332	97	845,665	27,402,997
2009	26,312,306	25,353,750	96	637,532	25,991,282
2008	25,839,244	25,019,152	97	780,455	25,799,607
2007	25,636,222	24,800,899	97	667,663	25,468,562

- (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.

Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Tax (4)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
99%	\$1,663,449	4.9%
100	754,107	2.5
100	742,601	2.6
100	938,394	3.3
100	807,066	2.8
100	1,061,037	3.7
100	987,041	3.6
99	585,817	2.2
100	600,530	1.6
99	413,336	1.6

Geauga County, Ohio

Principal Real Property Taxpayers 2016 and 2007

2016		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping Center II LLC	\$12,641,320	0.43%
South Franklin Circle	12,424,760	0.42
WalMart Real Estate	5,750,720	0.19
Great Lakes Cheese Co., Incorporated	5,105,070	0.17
Johnsonite, Incorporated	4,246,140	0.14
KraftMaid Cabinetry, Incorporated	4,137,570	0.14
Geauga Lake LLC	4,041,920	0.14
HD Development of Maryland, Incorporated	4,039,540	0.14
Fleck Controls LLC	2,799,690	0.09
Petronzio Management Co. LLC	2,683,620	0.09
Totals	\$57,870,350	1.95%
Total Real Property Assessed Valuation	\$2,969,681,250	
2007		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping	\$13,958,160	0.48%
Cedar Fair LP	8,863,270	0.31
KraftMaid Cabinetry, Incorporated	5,137,340	0.18
WalMart Real Estate	5,085,860	0.18
Petronzio Management	3,831,880	0.13
Heather Hill, Incorporated	3,529,200	0.12
Maple Leaf Plaza LLC	2,913,020	0.10
Structural North America	2,819,320	0.10
Kinetico, Incorporated	2,738,920	0.09
Tanglewood Square	2,555,740	0.09
Totals	\$51,432,710	1.78%
Total Real Property Assessed Valuation	\$2,893,492,540	

Source: Geauga County Auditor

Geauga County, Ohio

*Principal Public Utility Property Taxpayers
2016 and 2007*

Taxpayer	2016	
	Public Utility Assessed Valuation	Percentage of Public Utility Assessed Valuation
Cleveland Electric Illuminating	\$65,186,230	65.32%
American Transmission Systems	16,975,030	17.01
East Ohio Gas	5,905,900	5.92
Ohio Edison Co. / First Energy	1,937,200	1.94
Orwell Natural Gas Co. Incorporated	791,020	0.79
Totals	<u>\$90,795,380</u>	<u>90.98%</u>
Total Public Utility Assessed Valuation	<u>\$99,798,080</u>	

Taxpayer	2007	
	Public Utility Assessed Valuation	Percentage of Public Utility Assessed Valuation
Cleveland Electric Illuminating	\$61,436,120	84.76%
Alltel Telephone Company (Western Reserve Telephone)	17,885,000	24.67
East Ohio Gas Company	9,668,760	13.34
Ohio Bell Telephone Co.	5,367,840	7.41
Ohio Edison	1,631,050	2.25
Totals	<u>\$95,988,770</u>	<u>132.43%</u>
Total Public Utility Assessed Valuation	<u>\$72,482,840</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
2016	94,060	\$8,598,210,481	\$195,000	0.0023%	\$2.07
2015	94,102	8,551,236,029	260,000	0.0030	2.76
2014	94,295	8,441,420,800	325,000	0.0039	3.45
2013	93,972	8,412,168,019	390,000	0.0046	4.15
2012	93,680	8,405,196,835	455,000	0.0054	4.86
2011	93,228	8,725,845,523	520,000	0.0060	5.58
2010	93,389	8,657,912,493	585,000	0.0068	6.26
2009	99,060	8,613,969,089	650,000	0.0075	6.56
2008	94,753	9,289,893,510	0	0.0000	0.00
2007	94,696	9,091,380,807	0	0.0000	0.00

(1) Ohio Department of Development populations estimates

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

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

Source: Geauga County Auditor

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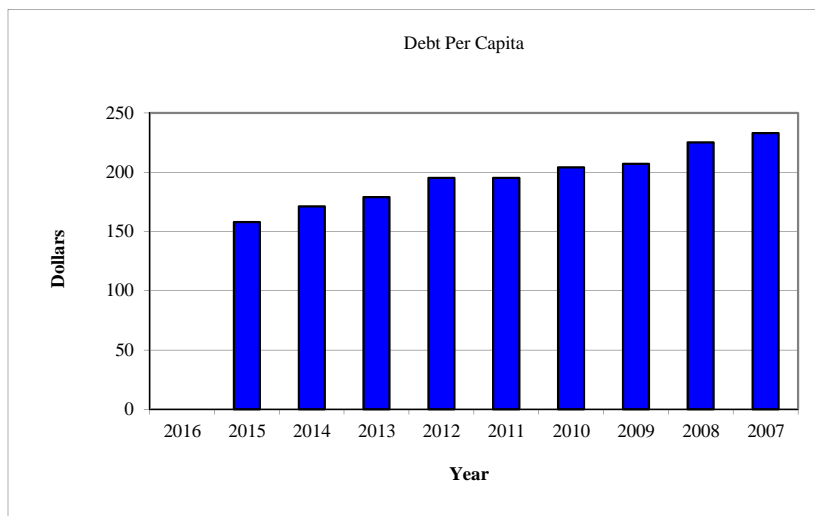
Geauga County, Ohio

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

Year	Governmental Activities					
	General Obligation Bonds	Special Assessment Bonds	Notes	Local Government Innovation Loan	Capital Leases	OPWC Loans
2016	\$195,000	\$418,949	\$0	\$296,203	\$48,808	\$0
2015	260,000	438,811	0	341,203	19,419	0
2014	325,000	683,074	0	397,453	37,645	0
2013	390,000	911,768	0	0	51,062	0
2012	455,000	1,284,922	0	0	61,945	0
2011	520,000	1,637,562	0	0	26,976	0
2010	585,000	1,974,714	0	0	17,619	0
2009	650,000	2,291,402	180,000	0	22,253	15,000
2008	0	2,592,649	200,000	0	0	270,000
2007	0	2,873,478	290,000	0	16,172	0

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

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
OWDA Loans	Revenue Bonds	OPWC Loans			
\$8,985,990	\$3,632,900	\$717,317	\$14,295,167	0.25%	\$152
9,108,661	4,245,500	787,036	15,200,630	0.29	162
10,152,811	4,104,301	856,755	16,557,039	0.32	176
11,198,153	3,354,000	926,474	16,831,457	0.33	179
12,069,114	3,403,000	996,193	18,270,174	0.38	195
11,824,536	3,446,000	750,912	18,205,986	0.41	195
12,726,809	3,484,000	236,251	19,024,393	0.43	204
13,518,819	3,522,000	262,501	20,461,975	0.43	207
17,851,677	129,000	288,751	21,332,077	0.47	225
18,412,542	136,000	315,001	22,043,193	0.50	233



Geauga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt December 31, 2016

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
The County			
General Obligation Bonds	\$195,000	100.00 %	\$195,000
Special Assessment Bonds	418,949	100.00	418,949
Local Government Innovation Loan	296,203	100.00	296,203
Capital Leases	48,808	100.00	48,808
<i>Total County</i>	<u>958,960</u>		<u>958,960</u>
Overlapping			
All Cities wholly within County	4,925,000	100.00	4,925,000
All Townships wholly within County	2,985,000	100.00	2,985,000
All School Districts (S.D.) wholly within County	33,815,000	100.00	33,815,000
Cardinal Local S.D.	6,488,000	98.71	6,404,305
Chagrin Falls Exempted Village Local S.D.	15,279,521	36.22	5,534,243
Kirtland Local S.D.	12,079,992	0.72	86,976
Madison Local S.D.	21,366,853	0.40	85,467
Mentor Exempted Village Local S.D.	390,000	0.31	1,209
Riverside Local S.D.	9,500,000	0.42	39,900
Auburn Career Center JVSD	3,765,000	49.34	1,857,651
<i>Total Overlapping</i>	<u>110,594,366</u>		<u>55,734,751</u>
Total Applicable to Geauga County	<u>\$111,553,326</u>		<u>\$56,693,711</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 2015 tax year, 2016 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	
2016	\$7,013,214	\$4,808,672	\$2,204,542	\$1,755,822	\$336,395	\$2,092,217	1.05
2015	8,769,178	6,361,726	2,407,452	1,184,369	387,641	1,572,010	1.53
2014	7,247,626	4,849,276	2,398,350	1,970,061	437,375	2,407,436	1.00
2013	6,859,879	4,841,859	2,018,020	989,680	457,529	1,447,209	1.39
2012	6,675,826	4,380,147	2,295,679	1,048,780	474,592	1,523,372	1.51
2011	5,990,785	4,567,462	1,423,323	994,992	486,993	1,481,985	0.96
2010	6,709,767	4,337,010	2,372,757	856,260	442,291	1,298,551	1.83
2009	6,039,773	5,250,925	788,848	4,482,350	386,554	4,868,904	0.16
2008	6,151,540	3,409,135	2,742,405	893,348	414,704	1,308,052	2.10
2007	7,544,173	6,387,284	1,156,889	413,286	146,206	559,492	2.07

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

Note: During 2007, the County implemented GASB 48 "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfer of Assets and Future Revenues".

Source: Geauga County Auditor

Geauga County, Ohio

Computation of Legal Debt Margin 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	\$3,069,479,330	\$3,069,479,330	\$3,046,411,200	\$3,046,411,200
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	2,000,000	2,000,000	3,300,000	3,300,000
Total	15,950,156	15,950,156	18,140,008	18,140,008
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	2,958,689	2,958,689	2,737,318	2,737,318
Total	13,080,945	13,080,945	13,071,826	13,071,826
Net Debt	2,869,211	2,869,211	5,068,182	5,068,182
Total Legal Debt Margin	\$72,367,772	\$27,825,582	\$69,592,098	\$25,395,930
Legal Debt Margin as a Percentage of the Debt Limit	96.19%		93.21%	
(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
		\$75,236,983		\$74,660,280
(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>

(continued)

Geauga County, Ohio

Computation of Legal Debt Margin (continued) Last Ten Years

	2011		2010	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$3,093,577,320</u>	<u>\$3,093,577,320</u>	<u>\$3,068,940,690</u>	<u>\$3,068,940,690</u>
Debt Limitation	\$75,839,433	\$30,935,773	\$75,223,517	\$30,689,407
Total Outstanding Debt:				
Bonds:				
General Obligation	520,000	520,000	585,000	585,000
Special Assessments	1,637,562	1,637,562	1,974,714	1,974,714
Revenue	3,446,000	3,446,000	3,484,000	3,484,000
OWDA Loans	11,824,536	11,824,536	12,726,809	12,726,809
OPWC Loans	750,912	750,912	236,251	236,251
Notes	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,680,000</u>	<u>2,680,000</u>
Total	<u>20,179,010</u>	<u>20,179,010</u>	<u>21,686,774</u>	<u>21,686,774</u>
Exemptions:				
Self-supporting Debt	11,824,536	11,824,536	12,726,809	12,726,809
Special Assessments	1,637,562	1,637,562	1,974,714	1,974,714
OPWC Loans	750,912	750,912	236,251	236,251
Debt Service Fund Balance	<u>1,651,229</u>	<u>1,651,229</u>	<u>1,512,700</u>	<u>1,512,700</u>
Total	<u>15,864,239</u>	<u>15,864,239</u>	<u>16,450,474</u>	<u>16,450,474</u>
Net Debt	<u>4,314,771</u>	<u>4,314,771</u>	<u>5,236,300</u>	<u>5,236,300</u>
Total Legal Debt Margin	<u>\$71,524,662</u>	<u>\$26,621,002</u>	<u>\$69,987,217</u>	<u>\$25,453,107</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>94.31%</u>		<u>93.04%</u>	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		<u>69,839,433</u>		<u>69,223,517</u>
		<u>\$75,839,433</u>		<u>\$75,223,517</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2009		2008		2007	
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>\$3,050,600,780</u>	<u>\$3,050,600,780</u>	<u>\$3,057,814,960</u>	<u>\$3,057,814,960</u>	<u>\$3,058,711,930</u>	<u>\$3,058,711,930</u>
\$74,765,020	\$30,506,008	\$74,945,374	\$30,578,150	\$74,967,798	\$30,587,119
650,000	650,000	0	0	0	0
2,291,402	2,291,402	2,592,649	2,592,649	2,873,478	2,873,478
3,522,000	3,522,000	129,000	129,000	136,000	136,000
13,518,819	13,518,819	17,851,677	17,851,677	18,412,542	18,412,542
277,501	277,501	558,751	558,751	315,001	315,001
3,380,000	3,380,000	4,980,000	4,980,000	7,345,000	7,345,000
<u>23,639,722</u>	<u>23,639,722</u>	<u>26,112,077</u>	<u>26,112,077</u>	<u>29,082,021</u>	<u>29,082,021</u>
13,518,819	13,518,819	17,851,677	17,851,677	18,412,542	18,412,542
2,291,402	2,291,402	2,592,649	2,592,649	2,873,478	2,873,478
262,501	262,501	288,751	288,751	315,001	315,001
2,145,479	2,145,479	1,396,428	1,396,428	1,702,748	1,702,748
<u>18,218,201</u>	<u>18,218,201</u>	<u>22,129,505</u>	<u>22,129,505</u>	<u>23,303,769</u>	<u>23,303,769</u>
<u>5,421,521</u>	<u>5,421,521</u>	<u>3,982,572</u>	<u>3,982,572</u>	<u>5,778,252</u>	<u>5,778,252</u>
<u>\$69,343,499</u>	<u>\$25,084,487</u>	<u>\$70,962,802</u>	<u>\$26,595,578</u>	<u>\$69,189,546</u>	<u>\$24,808,867</u>
<u>92.75%</u>		<u>94.69%</u>		<u>92.29%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>68,765,020</u>		<u>68,945,374</u>		<u>68,967,798</u>
	<u>\$74,765,020</u>		<u>\$74,945,374</u>		<u>\$74,967,798</u>

Geauga County, Ohio

Demographic Statistics Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita</u>	<u>Total Public School Enrollment</u>
2016	94,060	\$5,770,587,000	\$61,350	10,513
2015	94,102	5,284,607,000	56,158	10,864
2014	94,295	5,202,991,000	55,178	11,092
2013	93,972	5,071,628,000	53,970	11,867
2012	93,680	4,770,039,000	50,918	11,867
2011	93,228	4,459,139,000	47,830	12,000
2010	93,389	4,398,294,000	47,096	12,270
2009	99,060	4,708,321,004	47,530	12,270
2008	94,753	4,539,546,000	45,939	12,465
2007	94,696	4,448,772,000	46,980	12,657

(1) Ohio Department of Development populations estimates

(2) US Department of Commerce, Bureau of Economic Analysis estimates

(3) Ohio Job & Family Services, Office of Workforce Development

Sources: Geauga County Auditor

Population Density (Persons/Sq Mi.)	Average Unemployment Rates (3)		
	Geauga	Ohio	US
232.8	4.4	4.9	4.9
232.9	4.0	4.9	5.3
233.4	5.1	5.7	6.2
232.6	6.4	7.4	7.4
231.9	6.0	7.2	8.1
230.8	6.5	8.6	8.9
231.2	7.6	9.6	9.4
245.2	7.5	10.2	9.3
234.5	5.4	6.5	5.8
234.4	4.9	5.6	4.6

Geauga County, Ohio

Ten Largest Employers 2016 and 2007

2016				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,241	2.55%
University Hospital Health Systems	Hospital/Health Care	1930	1,068	2.18
Geauga County	Government	1806	862	1.77
WalMart	(a) Retailer	1962*	703	1.44
Kenston Local School District	School District	---	660	1.36
Chardon Local School District	School District	---	641	1.32
Great Lakes Cheese	Cheese Packager	1958	623	1.28
The HC Companies (Dillen Products/Myers)	Manufacturer	1985	588	1.21
Giant Eagle	(b) Retailer	1931*	527	1.08
West Geauga Local School District	School District	---	448	0.92
Total			7,361	15.11%
Total County Civilian Workforce			48,700	

2007				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid, Incorporated	Manufacturer	1969	2,851	5.52%
Geauga Lake & Wildwater Kingdom	Amusement Park	(1) 1890	1,692	3.28
Geauga County	Government	1806	1,118	2.17
University Hospital (Geauga Hospital)	Hospital/Health Care	1930	785	1.52
Chardon Local School District	School District	---	623	1.21
Great Lakes Cheese	Cheese Packager	1958	550	1.07
Kenston Local School District	School District	---	500	0.97
Dillen Products	Manufacturer	1985	444	0.86
Duramax, Inc. (Johnson Rubber)	Manufacturer	1895	397	0.77
WalMart - Middlefield	Retailer	2005	285	0.55
West Geauga Local School District	School District	---	285	0.55
Total			9,530	18.47%
Total County Civilian Workforce			51,600	

(a) Includes Bainbridge, Chardon, and Middlefield locations

(b) Includes Bainbridge, Chardon, Chesterland, and Middlefield locations

(1) Includes seasonal employees, Cedar fair purchased Six Flags in 2004 and turned it into a Waterpark

* Indicates date national entity began

Sources: Human Resource Departments

Ohio Department of Job and Family Services, Labor Market Information

Geauga County, Ohio

Construction, Bank Deposits and Property Values Last Ten Years

Year	New Construction (1)			Total New Construction	Bank Deposits	Real Property Value		
	Agricultural/ Residential	Commercial/ Industrial				Agricultural/ Residential	Commercial/ Industrial/PU	Tax Exempt (3)
2016 (2)	\$18,684,680	\$4,689,970		\$23,374,650	\$2,251,738,000	\$2,646,410,590	\$338,061,710	\$256,398,260
2015	17,019,950	1,908,360		18,928,310	2,170,148,000	2,632,099,660	335,628,710	249,419,370
2014	18,658,290	2,823,840		21,482,130	1,683,085,000	2,619,766,110	337,850,450	245,771,930
2013	16,039,070	2,177,560		18,216,630	759,520,000	2,587,968,450	334,093,980	248,175,740
2012	13,822,300	632,640		14,454,940	754,396,000	2,578,288,810	336,452,520	251,072,840
2011	13,833,330	1,873,590		15,706,920	761,040,000	2,575,693,510	339,042,100	253,860,220
2010	11,635,310	24,073,340		35,708,650	666,470,000	2,682,868,720	345,071,580	226,016,000
2009	24,651,210	4,563,200		29,214,410	641,027,000	2,682,149,530	322,582,180	224,968,420
2008	32,925,590	4,509,830		37,435,420	663,594,000	2,666,416,570	324,889,480	215,301,900
2007	40,664,810	12,811,470		53,476,280	324,971,000	2,630,914,310	321,041,970	215,301,900

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

(2) Represents the 2015 tax year 2016 collection year.

(3) Tax exempt value is not included in agricultural/residential and commercial/industrial values.

Sources: Geauga County Auditor
Federal Reserve Bank - Cleveland, Ohio

Geauga County, Ohio

County Government Employees Last Ten Years

	2016	2015	2014	2013
<i>Government Activities</i>				
Legislative and Executive				
General	96	101	107	115
Real Estate Assessment	15	17	21	23
Delinquent Tax Collector	8	10	11	25
Community Development Admin.	4	4	4	3
Judicial				
General	68	69	70	75
Law Library	1	1	1	1
Common Pleas Mediation	2	4	3	3
Certificate of Title	9	8	9	9
CASA	4	4	5	3
Intensive Supervision	1	2	2	3
Care and Custody	2	3	1	4
Court Technology	2	2	2	2
Pre-sentence Investigation Reporting	1	1	1	1
Public Safety				
General	136	136	170	169
911 Program	8	8	11	8
800 System Communication	3	3	2	2
Youth Center	0	0	0	0
Victim Witness	1	1	1	1
Education and Enforcement	0	0	0	0
D.A.R.E.	0	2	2	2
Miscellaneous	6	7	10	9
Public Works				
General	0	0	3	4
Motor Vehicle and Gas Tax	49	49	53	58
Human Services				
General	9	6	9	8
Developmental Disabilities	119	130	140	174
Child Support Enforcement	12	13	14	13
Transportation Administration	29	25	28	26
Aging	35	33	34	35
County Home	16	13	15	15
Public Assistance	72	65	67	70
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	4	4	4	4
<i>Business-Type Activities</i>				
Water Resources	34	36	38	35
Water District	3	1	3	1
Storm Water	1	1	1	1
<i>Agencies</i>	<u>107</u>	<u>111</u>	<u>114</u>	<u>117</u>
<i>TOTALS</i>	<u><u>862</u></u>	<u><u>875</u></u>	<u><u>961</u></u>	<u><u>1,024</u></u>

All employees (full and part-time) are counted at 1.0 as of December 31.

Source: Geauga County Payroll

2012	2011	2010	2009	2008	2007
122	100	98	102	109	105
16	19	21	12	19	18
12	9	10	8	8	4
4	4	4	4	6	5
60	61	66	68	67	69
1	1	1	0	0	0
3	2	1	0	0	0
8	8	8	6	7	7
4	4	4	5	5	4
3	2	2	2	2	2
5	5	4	4	4	6
1	2	2	2	2	2
1	1	2	2	2	2
155	157	167	169	166	171
9	9	9	2	9	0
2	2	2	2	2	1
0	0	0	0	0	17
1	1	1	1	1	2
0	0	1	1	1	1
2	2	2	0	2	2
10	7	7	6	6	8
3	3	3	3	3	3
60	59	58	59	56	58
8	8	8	8	8	8
205	246	275	285	281	300
11	13	13	13	13	13
27	25	29	26	26	27
33	33	32	29	30	31
18	18	17	17	17	18
69	71	72	73	71	72
5	5	5	5	5	5
4	4	4	5	5	4
34	33	34	34	36	36
2	2	3	3	3	3
1	1	1	1	1	1
107	104	106	125	109	113
1,006	1,021	1,072	1,082	1,082	1,118

Geauga County, Ohio

Capital Asset Statistics by Function/Program Last Ten Years

	2016	2015	2014	2013
Government Activities				
General Government				
Legislative and Executive				
Auditor's Vehicles	2	2	2	2
Commissioner's Vehicles	1	1	1	1
Prosecutor's Vehicles	1	1	0	1
Maintenance Vehicles	9	8	7	7
Commissioner Owned Buildings	45	45	45	45
Square footage of County Administration Buildings	108,848	108,848	108,848	108,848
Judicial				
Juvenile Court Vehicles	1	1	1	1
Care and Custody Vehicles	0	1	1	1
Square footage of County Administration Buildings	19,835	19,835	19,835	19,835
Public Safety				
Building Department Vehicles	4	4	4	4
Coroner's Vehicles	1	1	1	0
Sheriff's Vehicles	80	78	79	83
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	188
Lane Miles of Bridges	235.7	235.7	235.6	234.8
Engineer's Vehicles	54	49	49	49
Square footage of County Engineer's facilities	68,616	64,616	64,616	64,616
Human Services				
Veterans Service's Vehicles	1	1	1	1
Developmental Disabilities Vehicles	13	27	25	29
Square footage of GCBDD Facilities	119,991	119,991	119,991	119,991
Children's Services Levy Vehicles	3	4	3	3
Child Support Enforcement Vehicles	2	2	2	1
Transportation Administration Vehicles	19	20	24	26
Square footage of Transportation Facility	18,630	18,630	18,630	18,630
Aging Department Vehicles	11	10	12	10
Square footage of Senior Center	26,358	26,358	26,358	26,358
County Home Vehicles	1	0	0	0
Square footage of County Home	16,770	16,770	16,770	16,770
Public Assistance Vehicles	6	6	8	8
Square footage of JFS Administration Building	18,486	18,486	18,486	18,486
Health Services				
Dog and Kennel Vehicles	2	1	3	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	0

2012	2011	2010	2009	2008	2007
2	2	2	3	3	2
1	1	1	1	1	1
1	1	1	1	1	1
6	7	7	7	7	7
45	45	45	45	45	45
108,848	108,848	108,848	108,848	108,848	108,848
1	1	1	1	1	1
1	1	1	1	1	1
19,835	19,835	19,835	19,835	19,835	19,835
4	4	4	4	4	4
1	1	1	1	1	1
75	82	75	73	77	69
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	1
4,646	4,646	4,646	4,646	4,646	4,646
188	186	186	186	186	186
234.8	227.6	227.6	227.6	227.6	227.6
54	53	52	51	50	48
64,616	64,616	64,616	64,616	64,616	64,616
1	1	1	1	1	1
27	27	26	25	24	24
119,991	119,991	119,991	119,991	119,991	119,991
5	5	4	4	2	2
1	1	1	1	1	1
21	21	23	23	24	21
18,630	18,630	18,630	18,630	18,630	18,630
9	7	5	5	5	5
26,358	26,358	26,358	26,358	26,358	26,358
2	2	1	1	1	1
16,770	16,770	16,770	16,770	16,770	16,770
5	5	6	6	6	6
18,486	18,486	18,486	18,486	18,486	18,486
2	2	2	2	3	2
2,562	2,562	2,562	2,562	2,562	2,562
1	1	1	1	1	1
9,354	9,354	9,354	9,354	9,354	9,354
0	0	0	0	0	0

(continued)

Geauga County, Ohio

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Business-Type Activities</i>				
Water Resources Vehicles	37	37	38	38
Water Resources Owned Buildings	1	1	1	1
Number of Wastewater Facilities Maintained	63	62	62	62
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	4	4	4	3
Number of Water Facilities Maintained	6	6	6	6
<i>Agencies</i>				
Emergency Management Vehicles	3	2	2	2

Source: Geauga County Capital Asset Records

2012	2011	2010	2009	2008	2007
38	36	38	36	35	35
1	1	1	1	1	1
62	62	58	56	56	56
20,170	20,170	20,170	20,170	20,170	20,170
4,374	4,374	4,374	4,374	4,374	4,374
4	5	5	5	5	6
6	6	6	6	6	6
2	2	2	2	2	2

Geauga County, Ohio

Operating Indicators by Function/Program Last Ten Years

	2016	2015	2014	2013
Government Activities				
Legislative and Executive				
Auditor				
Parcels Transferred	3,587	3,395	3,262	3,161
Accounting Warrants (checks) Issued (#)	22,788	24,978	25,223	25,030
Accounting Warrants (checks) Issued (\$)	\$231,922,055	\$230,905,043	\$224,964,199	\$224,069,215
Board of Elections				
Registered Voters	64,950	61,891	64,248	63,501
Voter Turnout in November	51,580	32,110	31,737	22,751
Percentage of Voter Turnout	79.41 %	51.88 %	49.40 %	35.83 %
Recorder				
Deeds Filed	3,891	3,915	2,824	3,582
Mortgages Filed	4,460	4,136	4,603	4,899
Judicial				
Common Pleas Court Cases				
Civil	744	702	716	809
Criminal	207	240	230	222
Domestic	286	324	329	343
Felony Indictments	217	226	230	222
Judgment Liens	1,906	1,919	2,212	2,305
Public Safety - Sheriff's Department Activity				
Phone Calls Received by Communications Center	100,571	94,808	81,834	76,680
Traffic Citations Issued	1,855	1,401	1,552	1,743
Operating a Motor Vehicle while				
Intoxicated (OMVI) Arrests	147	154	157	173
Criminal Cases Processed	1,568	1,617	2,123	2,628
Domestic Violence Arrests	71	60	89	110
Drug Offenses	167	198	285	165
Juvenile Offenses	166	200	157	158
Assaults	51	61	53	55
Vehicular Homicide	0	0	0	0
Total Beds in the Safety Center	182	182	182	182
Inmates Received and Processed	2,899	2,932	2,349	2,569
Total Meals Served	153,253	147,570	141,598	126,884
Health Services - Dog and Kennel				
Dogs Licensed	11,946	11,731	12,157	12,281
Number of Penalties Assessed	708	454	658	671
Replacement Tags Issued	34	26	26	32
Kennels	27	27	30	29
Number of Kennel Penalties Assessed	2	1	7	1
Business-Type Activities				
Water Resources				
Sewer Customer Accounts	7,671	7,632	7,797	7,542
Gallons of Wastewater Treated	716,000,000	804,000,000	740,000,000	737,000,000
Miles of Sewer Lines Maintained	135	133	133	133
Facilities Maintained	63	62	62	62
Water District				
Water Customer Accounts	858	788	752	721
Miles of Water Lines Maintained	30	30	30	29
Facilities Maintained	6	6	6	6

Sources: Various Geauga County Departments

2012	2011	2010	2009	2008	2007
2,991	2,780	2,565	2,689	2,912	4,077
23,237	25,274	26,483	27,156	28,091	28,518
\$243,224,022	\$489,318,259	\$490,087,568	\$493,968,824	\$492,136,017	\$504,712,133
66,849	64,117	65,507	64,064	66,715	64,071
51,806	36,532	38,101	32,696	51,674	24,161
77.50 %	56.98 %	58.16 %	51.04 %	77.45 %	37.71 %
3,281	3,022	2,756	2,348	2,601	3,113
5,012	4,333	4,221	4,708	4,216	5,919
909	1,002	1,165	1,149	1,074	1,043
171	184	181	151	178	176
375	368	390	422	393	401
171	177	171	144	165	180
2,338	2,603	2,619	2,529	2,872	1,953
112,779	96,425	115,686	82,354	144,375	139,375
1,757	2,270	2,732	2,801	2,266	2,861
230	269	207	206	206	262
2,008	2,251	2,091	1,888	1,306	772
81	82	57	76	97	183
157	45	82	177	163	107
202	36	173	269	120	274
71	74	228	82	56	51
0	0	2	0	2	0
182	182	182	182	182	182
3,055	1,373	1,277	1,446	1,884	6,662
138,026	68,758	56,677	59,187	111,911	129,146
12,814	13,075	12,993	12,885	12,685	13,491
773	708	943	986	608	1,119
49	62	55	40	49	42
39	49	49	58	80	410
1	3	1	5	3	1
7,542	7,653	7,522	7,474	7,240	7,193
718,000,000	847,000,000	696,000,000	708,000,000	775,400,000	743,000,000
132	132	132	130	122	135
62	62	58	56	56	56
707	724	644	606	521	541
29	29	29	27	24	32
6	6	6	6	6	6

Geauga County, Ohio

Miscellaneous Statistics (continued)

December 31, 2016

<u>Geauga County's Agriculture</u>		
Number of Farms	959	
Average Size of Farm	70	Acres
Land in Farms	66,809	Acres
<u>Livestock Numbers on Farms</u>		
Dairy Cattle and Calves	5,322	Head
Beef Cattle and Calves	1,142	Head
Hogs and Pigs	587	Head
<u>Crops Raised</u>		
Corn for Grain	5,485	Acres
All Hay	14,178	Acres
Oats	2,136	Acres
Soybean	2,981	Acres
<u>Agricultural Products Produced/Sold</u>		
Dairy Products	\$16,994,000	
Cattle	\$3,735,000	
Hogs and Pigs	\$154,000	
Corn for Grain	754,819	Bushels
Hay	29,422	Ton
Oats	121,076	Bushels
Soybean	158,730	Bushels
Maple Syrup	35,268	Gallons
Nursery/Greenhouse	\$5,660,000	
Fruits and Vegetables	\$3,171,000	
<u>Number of Farms</u>		
2012	959	
2007	888	
2002	975	
1987	740	

















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

Source: United States Department of Agriculture 2012 Census

Geauga County, Ohio

Townships, Villages, and City within the County

	<u>Date Established</u>
Aquilla Village	1880
Burton Village	1895
Chardon City	1851
Hunting Valley Village	1924
Middlefield Village	1901
South Russell Village	1923

			 Thompson 1817
	 Chardon 1816	 Hambden 1811	 Montville 1822
 Chester 1816	 Munson 1816	 Claridon 1817	 Huntsburg 1821
 Russell 1827	 Newbury 1817	 Burton 1806	 Middlefield 1817
 Bainbridge 1817	 Auburn 1827	 Troy 1820	 Parkman 1817

Geauga County, Ohio was incorporated March 1, 1806.
The following Auditors have served the people of Geauga County.

Name	Term
Edward Paine, Jr.	1806
Orestes K. Hawley	1806-1807
Abraham Tappen	1807-1810
Nehemiah King	1810-1811
Jedeidiah Beard	1811-1818
Ralph Cowles	1818-1821
Eleazer Paine	1821-1827
Ralph Cowles	1827-1835
William Kerr	1835-1839
Ralph Cowles	1839-1845
William K. Williston	1845-1851
Marsh Smith	1851-1857
C.C. Fields	1857-1865
Abram P. Tilden	1865-1873
Milton L. Maynard	1873-1877
William Howard	1877-1887
Sylvester D. Hollenbeck	1887-1899
Wallace W. Hull	1899-1909
H.A. Cowles	1909-1913
A.A. Fowler	1913-1917
H.E. Leachy	1917-1923
Ethel L. Thrasher	1923-1943
Wilma F. Kronk	1943-1968
Helen K. Frank	1968-1979
Richard J. Makowski	1979-1995
Tracy A. Jemison	1995 - 2008
Frank J. Gliha	2009 - Present





Dave Yost • Auditor of State

GEAUGA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 25, 2017