

Geauga County, Ohio

Comprehensive Annual Financial Report



For the Year Ended December 31, 2000

ABOUT THE COVER

Artwork for the cover was drawn by local artist Robert A. Kolcum, an employee of the Geauga County Auditor's Office.

Pictured is The Century Inn built in 1818 by James Thompson, the son of Issac Thompson, the founder of Middlefield. Built as an Inn along Old State Road, it served as a halfway point between Painesville and Warren. The area was originally known as Batavia and renamed to Middlefield in 1841. Currently the Inn serves as the headquarters for the Middlefield Historical Society along with the Garland Shetler Library. The Inn and Library is open to the public for tours.

This cover is dedicated to the memory of Margaret and Garland Shetler who dedicated their lives to championing Middlefield and its heritage. The Shetlers owned the Inn for many years preserving its historical character.

Tours are available by appointment.

Middlefield Historical Society
Intersection of State Routes 87 and 608
P. O. Box 1100
Middlefield, Ohio 44062
(440) 632-1025

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2000



Tracy A. Jemison, AAS
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Beth A. Hamilton
Deputy Auditor

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May 7, 2001

To the Citizens of Geauga County
and to The Board of County Commissioners:

the Honorable Neil Hofstetter,
the Honorable Jan Novak, and
the Honorable William Repke:

I am pleased to present Geauga County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2000. This report conforms to generally accepted accounting principles and provides full and complete disclosure of the financial position and operations of the County. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Geauga County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of Geauga County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial and Statistical. The Introductory Section includes this transmittal letter, the County's organization chart, an organization chart of the Auditor's Office, a list of elected officials and a copy of the GFOA Certificate of Achievement. The Financial Section includes the Report of Independent Accountants, General Purpose Financial Statements, and the combining and individual fund and account group financial statements and schedules. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

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 "Geauga," 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.

Proudly serving the residents of Geauga County

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 County Fair and is a leader in the production of maple products.

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 County Auditor and 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 Auditor is responsible for distributing certain taxes to various government units. The 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 Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement fund. By state law, the 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 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 Treasurer is a member of the County Board of Revision. In addition, the Treasurer, the 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. Other elected officials are the Clerk of Courts, the Recorder, the Sheriff, the Engineer, three Common Pleas Court Judges, and the County Coroner.

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 and waste water systems.

For financial reporting purposes, the County includes all funds, account groups, 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 Mental Retardation and Developmental Disabilities, and the Geauga County Board of Mental Health, Alcohol and Drug Addiction Services.

The County serves as fiscal agent but is not financially accountable for the Geauga County General 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 County Law Library, the Geauga Hospital, the Senior Citizens Center, the Geauga County Agricultural Society, the Geauga County Humane Society, and Geauga Community Action, Inc.

The Portage-Gauga Juvenile Detention and Rehabilitation Center, the Geauga/Trumbull Solid Waste District, the Emergency Management Agency and the Family First Council are governmental joint ventures and the County Risk Sharing Authority, Inc., (CORSA) and the County Commissioners Association of Ohio Workers' Compensation Group 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 Geauga County Public Library and the Geauga County Park District are related organizations of the County. The Northeast Ohio Areawide Coordinating Agency, the Geauga County Regional Airport Authority and the North East Ohio Network are jointly governed organizations of the County.

A complete discussion of the County's reporting entity is provided in Notes 1, 10, 11, 12 and 13 to the General Purpose Financial Statements.

Economic Condition and Outlook

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 and five villages covering an area of approximately 404 square miles. The County is served by four U.S. highways extending 86 miles in the County and twelve state highways extending 186.5 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 Village of Chardon. The County Airport, in Middlefield, and the Cuyahoga County Airport, located within five miles of the County limits, provide additional transportation facilities.

According to the U.S. Census Bureau and the County Planning Commission, Geauga County's population is at 90,895 for 2000, which represents a 12.04 percent increase from the 1990 census figure of 81,129. The 2000 unemployment rate for the County was 3.0 percent, while the state and national averages were 3.7 percent. The County's unemployment rate continues to rank Geauga County within the twenty-five lowest in the State of Ohio.

Public education in the County is conducted primarily by seven 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, Cleveland State University, Lakeland Community College, Ursuline College and the University of Akron.

The County is experiencing continuous planned growth. In 2000, the County Building Regulation Department issued a total of 1,921 building permits with an estimated value upon completion of \$199,824,566. Of this total, 1,536 permits were residential with an estimated value upon completion of \$128,329,332, and 385 were all other classes of property with an estimated value upon completion of \$71,495,234.

The County supports industrial expansion of local businesses and offers a revolving loan fund to assist new or growing businesses with low interest loans for expansion or additional capital. In 2000, \$814,880 was loaned to five companies, creating 101 new jobs. The completion of new Route 422 in November 1992 has made the existing industrially zoned areas of the County even more attractive to businesses seeking to locate within the County. Additional off-ramps may be added to the Geauga County area which will open up new opportunities.

Major Initiatives

Current Year Projects

The Department of Community Development completed several projects funded by grants. These included the remodeling of the exterior and new bathrooms at the Geauga Lyric Theater building, and the installation of an addition to the Grandstand at the Great Geauga County Fair to accommodate handicapped persons. Fourteen families were given down payment assistance, 19 homes were rehabilitated, and working in conjunction with Habitat for Humanity, 3 new homes were constructed in Chagrin Falls Park Community.

The County completed several water and sewer projects. Among these was the completion of the Auburn Corner's sewage project. In a joint effort between the Department of Water Resources and the Department of Community Development, a water tower was constructed in Munson Township. This water tower replaces six existing wells serving various County offices on Ravenwood Drive and provides water to other businesses in the area.

The County Auditor initiated new aerial photos and two foot contours for the entire County. The County was photographed by airplane at a cost of about \$446,000. Improved technology has lowered the cost of obtaining the photos. The last time the County undertook such a project was in 1990 at a cost of \$475,000 for the photos only. The photos and contours are used by the Auditor's Office to help with property assessments and to assist other departments that require personnel to know a property's location and description.

For the Future

The County has several projects in the planning stage. Among these are the planning for a new County jail and an addition to the County courthouse. Preliminary plans are underway to construct a subterranean addition to the existing Courthouse. The proposed plan consists of a 24,000 square feet of floor space for two courtrooms and space for court-support services. This addition will house the Probate and Juvenile Court and an additional courtroom for future expansion. The Board of County Commissioners has selected the firm of RWL Architects of Elyria, Ohio, to provide the design and engineering services for this project. The Board of County Commissioners are also considering the construction of a new Sheriff's Office which includes a 120 bed jail and space for other operations of the Sheriff's office. Bowen and Associates, an architectural firm from Cleveland, has completed the initial planning and the cost estimate for the project. The Board of County Commissioners plan to make a decision on the furtherance of this project by the end of May 2001.

The County has several water and sewer projects in the construction and planning stages. An expansion is planned for the McFarland treatment plant to allow for additional capacity. Also in the planning stage is a bank stabilization project to stem erosion along the Aurora branch of the Chagrin River. This project will protect the effluent discharge pipe of the McFarland wastewater treatment plant.

Several building maintenance projects are planned for 2001. The County Home will undergo roof replacement and asbestos abatement. In the Courthouse Annex, the Commissioner's Offices are scheduled for remodeling and the Treasurer's office at 231 Main Street is scheduled to be moved to 211 Main Street after remodeling is completed.

Department Focus

The Geauga County Engineer's Office maintains over 228 miles of county highways and 198 bridges on county and township roads in Geauga County. The maintenance of county highways can consist of minor repairs or may require major reconstruction. The Mission Statement of the office sums up the goals and beliefs of the County Engineer and his employees. *The Office of the Geauga County Engineer using vision, professionalism and teamwork shall provide the citizens of the county a safe, economical and efficient highway system.*

The office is divided into three departments. The Tax Map department works in conjunction with County Auditor's Office to maintain property tax information. The Highway Department performs routine maintenance, such as pavement repair, ditching, crack sealing, shoulder repair and snow removal. The Engineering Department surveys, plans, designs and inspects highway and bridge repair and replacement projects. Per the Ohio Revised Code, this work is also provided for the townships of the county.

The Engineer's office also assisted the County Auditor in the preparation of historical cost figures for the infrastructure built and maintained for the County. This huge undertaking required a great deal of time and effort on the part of both the Engineer's and Auditor's offices financial staff. The historical cost figure amounted to \$77,303,568 as of December 31, 2000 and was applied to all roads, and bridges which the County considers an infrastructure asset. The culmination of this project makes Geauga County one of the first of many Ohio governments to actually analyze and capitalize such infrastructure amounts. A more detailed analysis of infrastructure costs can be located in Notes 2, 3, and 16 to the financial statements.

Financial Information

Basis of Accounting

The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. The County's day-to-day accounting and budgetary records are maintained on a basis other than generally accepted accounting principles (GAAP). For financial reporting purposes, the records are converted to the modified accrual basis for all governmental and fiduciary funds and to the accrual basis for proprietary funds. On a modified accrual basis, revenues are recognized when measurable and available; expenditures are recognized when goods and services are received. On the accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred. The basis of accounting and the various funds and account groups used by Geauga County are fully described in Note 2 to the General Purpose Financial Statements.

Internal Controls

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as automated systems for control of fixed assets and payroll. These systems, along with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, insure that the financial information generated is both accurate and reliable.

Budgetary Control

The Board of County Commissioners adopts an annual appropriation measure for the County at the end of December for the coming year. This appropriation is sometimes called a temporary appropriation. Usually by mid-February but no later than April 1 an annual appropriation is approved which takes into consideration the balances left from the prior year as well as any revisions in revenue estimates for the year. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the department heads and, in many cases, by the Commissioners for departments under their control and are encumbered prior to their release to vendors. Those purchase orders that exceed the available appropriations are rejected until additional appropriations are secured. A computerized

certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

General Government Functions - Financial Highlights

The following schedule presents a summary of governmental funds' revenues for the years ended December 31, 1999 and 2000, and the amount and percentage of increases and decreases in relation to the prior year's revenues.

Revenues	1999 Amount	2000 Amount	Percent of Total	Amount of Change	Percent of Change
Property and Other Taxes	\$14,186,347	\$16,262,625	26.52%	\$2,076,278	14.64%
Sales Tax	3,843,060	4,109,130	6.70	266,070	6.92
Permissive Motor Vehicle					
License Tax	468,851	478,985	0.78	10,134	2.16
Charges for Services	5,413,741	4,951,257	8.08	(462,484)	(8.54)
Licenses and Permits	150,930	159,198	0.26	8,268	5.48
Fines and Forfeitures	346,464	282,765	0.46	(63,699)	(18.39)
Intergovernmental	28,539,856	30,257,844	49.34	1,717,988	6.02
Special Assessments	271,092	275,305	0.45	4,213	1.55
Interest	1,835,996	3,081,254	5.03	1,245,258	67.82
Rentals	84,225	69,171	0.11	(15,054)	(17.87)
Contributions/Donations	22,930	97,551	0.16	74,621	325.43
Other	1,911,254	1,296,602	2.11	(614,652)	(32.16)
Total	\$57,074,746	\$61,321,687	100.00	\$4,246,941	0.07

The increase in Interest revenues of 67.82 percent is related to increased earnings on investments due to additional cash available for investment purposes. Contributions and Donations increased by 325.43 percent as a result of increased donations in the Mental Retardation Fund.

The decrease of 18.39 percent in Fines and Forfeitures is attributed primarily to a decrease in fees collected by the General Fund from the Child Support Enforcement Agency. A decrease of 17.87 percent in Rentals is attributed to a decrease in the rental property of the County. The decrease of 32.16 percent in Other revenue is attributed to a decreased activity in the Unclaimed Funds and other Public Safety Funds.

The following schedule presents a summary of governmental funds' expenditures for the years ended December 31, 1999 and 2000, and the amount and percentage of increases and decreases in relation to the prior year's expenditures.

Expenditures	1999 Amount	2000 Amount	Percent of Total	Amount of Change	Percent of Change
Current:					
General Government:					
Legislative and Executive	\$5,919,967	\$6,183,233	9.92%	\$263,266	4.45%
Judicial	2,195,569	2,587,992	4.15	392,423	17.87
Public Safety	7,380,688	7,940,634	12.73	559,946	7.59
Public Works	4,884,898	6,760,006	10.84	1,875,108	38.39
Health	3,899,097	4,510,113	7.23	611,016	15.67
Human Services	21,353,674	22,650,099	36.32	1,296,425	6.07
Economic Development and Assistance	103,184	209,468	0.34	106,284	103.00
Other	886,741	799,461	1.28	(87,280)	(9.84)
Intergovernmental	572,542	546,176	0.88	(26,366)	(4.61)
Capital Outlay	8,031,969	7,042,511	11.29	(989,458)	(12.32)
Debt Service:					
Principal Retirement	2,572,831	2,583,340	4.14	10,509	0.41
Interest and Fiscal Charges	657,478	545,169	0.88	(112,309)	(17.08)
Total	<u>\$58,458,638</u>	<u>\$62,358,202</u>	<u>100.00</u>	<u>\$3,899,564</u>	<u>6.67</u>

The increase of 38.39 percent in Public Works is a result of the payment of Geauga County's portion of an addition to the Geauga Portage Juvenile Detention Facility. The increase of 103.00 percent in Economic Development and Assistance expenditures is related to an increase associated with issuing loans to participants in the Revolving Loan Special Revenue Fund. The 17.08 percent decrease in Interest and Fiscal Charges expenditure is associated with a decrease in interest payments on outstanding debt.

General Fund Balance

The fund balance of the General Fund decreased from \$4,751,406 to \$4,349,099 during 2000. This fund balance in the General Fund provides the County with the equivalent of 83 working days of expenditures.

Enterprise Funds

The Enterprise Funds operated by the County consist of a Water Resources Fund and a Water District Fund. Operating revenues in the Water Resources Fund totaled \$4,076,873, with depreciation expense of \$1,986,901, a net loss of \$1,020,467, and deficit retained earnings at year end of \$5,221,374. Operating revenues in the Water District Fund totaled \$463,049, with depreciation expense of \$491,608, a net loss of \$536,137, and deficit retained earnings at year-end of \$2,546,960. The deficits resulted from the conversion to generally accepted accounting principles for the preparation of annual financial statements, in particular the accounting of fixed assets. County management is reviewing the operations of both of these funds and is taking steps to eliminate their deficits.

Metzenbaum Sheltered Industries Workshop (Component Unit) is financially sound, reflecting retained earnings at December 31, 2000, of \$113,831.

Fiduciary Funds

Fiduciary funds account for assets held by Geauga County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds which Geauga County maintains are expendable trust and agency funds.

At December 31, 2000, assets held in the Trust Fund totaled \$3,835, while assets in Agency Funds totaled \$140,882,919. The County uses the Agency Funds to receive and distribute taxes and state levied revenues for all local governments within the County. Also included in the Agency Funds are the Board of Health, Park Board, Soil and Water Conservation District, Emergency Management Agency, Family First Council, and Trumbull/Geauga Solid Waste District.

Cash Management

During the year ended December 31, 2000, the County's cash resources were divided into bank deposits and short-term investments.

The County Treasurer, custodian of all County monies, is responsible for investing all idle funds and for directing the investment policies of the County as determined by the County's Investment Advisory Committee. The County pools its cash for maximum investment efficiency and simplified accountability. Among the County's many investments, Geauga County participates in the State Treasurer's Investment Pool of Ohio (STAR Ohio). This statewide investment pool was established in January 1986 for governmental entities in Ohio and is administrated by the Treasurer of State. In addition to STAR Ohio, the Treasurer invests in U.S. Government Securities, commercial paper, manuscript bonds, and securities issued by U.S. Government Agencies. Interest income is allocated to the General Fund and to other qualifying funds as prescribed by Ohio law. Interest for the primary government during 2000 was \$3,192,801. Interest was received directly by the Workshop in the amount of \$319.

Risk Management

In 1990, the County began purchasing insurance from CORSA (County Risk Sharing Authority, Inc.) for all of its insurance coverage, including general liability insurance. To the extent any losses are not covered by insurance, the County has the ability to issue general obligation bonds to pay such costs. For 2000, the Commissioners have designated \$14,242 in the General Fund balance to pay claims against the County. The County carries elected officials' liability insurance and law enforcement liability insurance. The County also maintains property insurance coverage. In addition, the County maintains Workers' Compensation for all employees by paying premiums to the State of Ohio.

Debt Administration

In 2000, the County retired \$515,000 in general obligation bonds, \$210,258 in special assessment bonds, \$5,000 in revenue bonds, \$80,383 in OWDA Loans, and \$26,250 in OPWC Loans. The County has \$1,825,000 of outstanding general obligation bonds, \$4,521,868 of outstanding special assessment bonds, \$176,000 of outstanding revenue bonds, and \$8,751,945 of outstanding OWDA Loans, \$498,750 of outstanding OPWC Loans and \$4,135,000 of outstanding notes at December 31, 2000. The total overall debt margin at December 31, 2000, was \$49,858,144 with an unvoted total debt margin of \$17,738,217.

Status of GASB Statement No. 34 Implementation

In May, 1999, the Governmental Accounting Standards Board issued GASB statement No. 34 "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Geauga County has identified the need to conform to this GASB Statement by the fiscal year ending December 31, 2003.

The Geauga County Auditor's Office is the entity responsible for the preparation of financial reports for the County. In order to conform to the new statement, a "phased" implementation approach has been identified as the most effective, efficient and cost conscience method to accomplish this goal.

For the year ending December 31, 2000, the County has added an original budget column in all budgetary basis financial statements. This provides a user of the financial statement a comparison between the original budget adopted and the final, amended budget. This addition of the original budget column increases the accountability to taxpayers and citizens, and is a change required by GASB Statement No. 34.

Also, for the current year ending December 31, 2000, the County increased its capitalization threshold for fixed assets from \$500 to \$5,000 (See Note 3) The County has calculated the historic cost of its infrastructure (roads and bridges) in accordance with GASB Statement No. 34. The infrastructure cost capitalization yielded a \$77,303,568 restatement to the General Fixed Assets Account Group (See Note 3). When GASB Statement No. 34 is adopted in its entirety, the infrastructure assets will be reported in governmental activities.

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2000, by our independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. County management plans to continue to subject financial statements to an annual independent audit as part of the preparation of a CAFR. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

Awards

The Government Finance Officers Association (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, 1999. This was the eleventh year Geauga County received the prestigious award which is the highest form of recognition in the area of state and local government financial reporting. The County is proud to have earned the award in its eleventh successive submittal to the program.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report which conform to program standards. The report must also conform to generally accepted accounting principles (GAAP) and satisfy all applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are again submitting it to the GFOA to determine its eligibility for the award.

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.

Acknowledgments

The preparation and publication 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.

A special word of thanks to the Geauga County Engineer, Robert L. Phillips and Mike Stone, Chief Engineer for their assistance with the addition of infrastructure to this report.

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, 2000. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

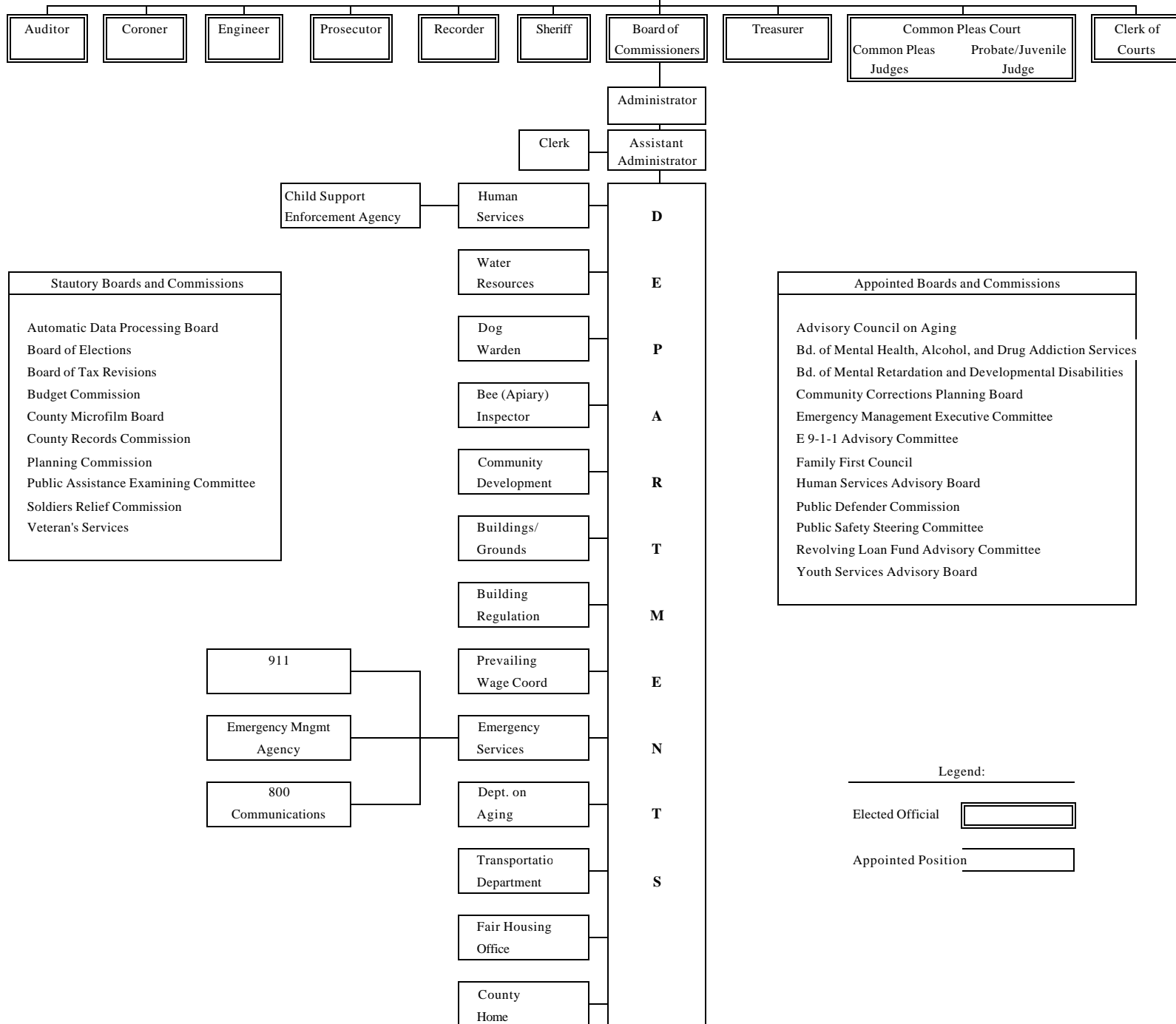
Planning, coordinating, compiling and completing this report have been the responsibilities of Deputy Auditor, Beth Hamilton. I gratefully acknowledge her dedication and professionalism as well as those of the other members of the Auditor's staff including Michele Pennel, Susan Kotapish, Bonnie Makowski, Jeff Nokes, and Bob Kolcum, our resident artist.

Sincerely,

Tracy A. Jemison, AAS
Gauga County Auditor

COUNTY ORGANIZATION

CITIZENS, Geauga County, Ohio



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

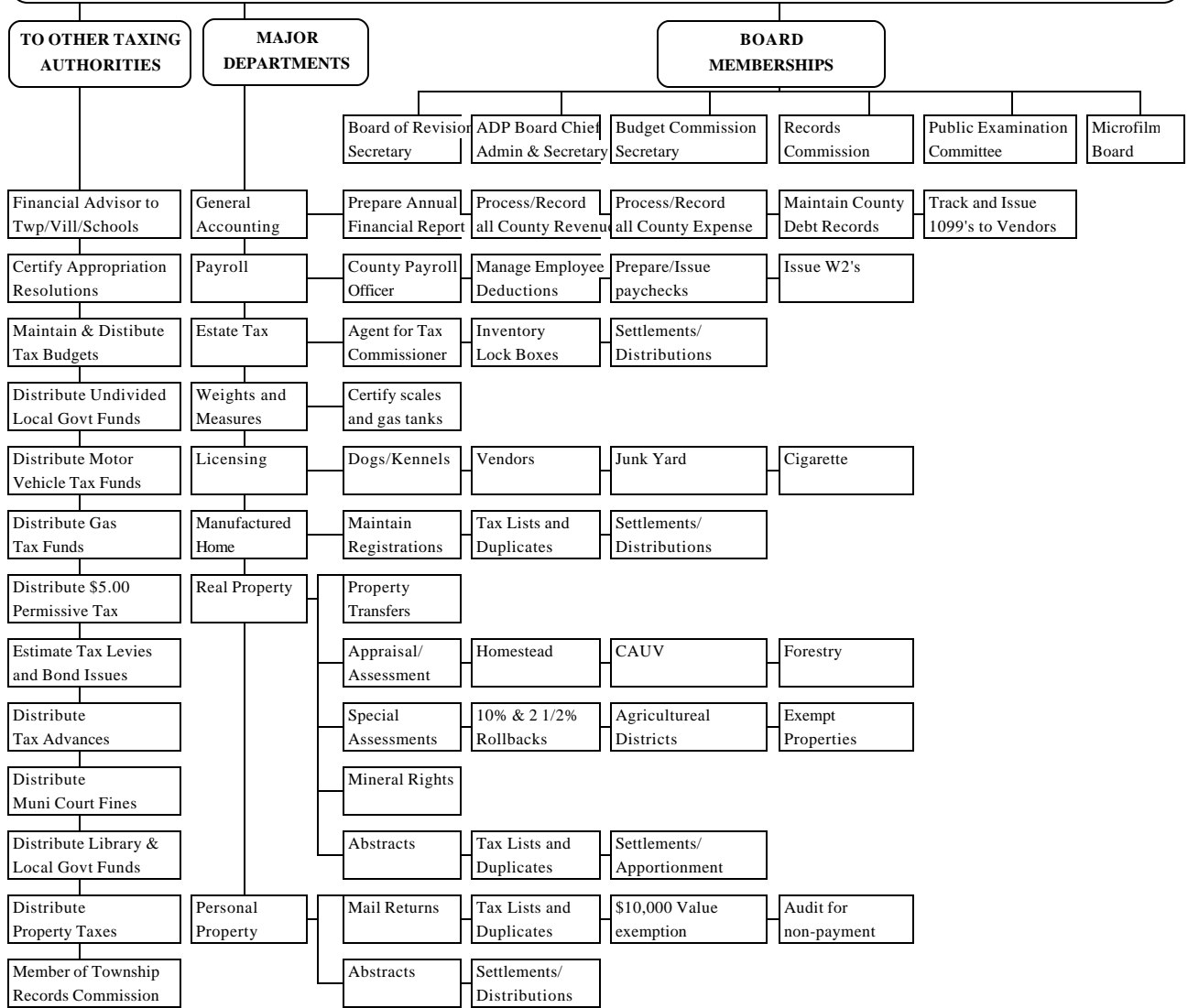
- Appointed Boards and Commissions**
- Advisory Council on Aging
 - Bd. of Mental Health, Alcohol, and Drug Addiction Services
 - Bd. of Mental Retardation and Developmental Disabilities
 - Community Corrections Planning Board
 - Emergency Management Executive Committee
 - E 9-1-1 Advisory Committee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

Legend:

Elected Official

Appointed Position

TRACY A. JEMISON, GEauga COUNTY AUDITOR



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR

Geauga County, Ohio

Elected Officials
December 31, 2000

Board of Commissioners

**Neil Hofstetter
Jan Novak
William Repke**

Auditor

Tracy A. Jemison

Clerk of Courts

Denise M Kaminski

**Common Pleas Court
General Division**

**Honorable H.F. Inderlied
Honorable Forrest Burt**

**Common Pleas Court
Probate/Juvenile**

Honorable Charles Henry

Coroner

Albert S. Evans, MD.

Engineer

Robert L. Phillips

Prosecuting Attorney

David P. Joyce

Recorder

Catherine Heiden

Sheriff

George R. Simmons

Treasurer

Christopher P. Hitchcock

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, 1999

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Anne Spray Kinsey
President

Jeffrey L. Esler
Executive Director

Financial Section

General Purpose Financial Statements

Geauga County, Ohio

Combined Balance Sheet
All Fund Types, Account Groups and
Discretely Presented Component Unit
December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,294,376	\$15,478,227	\$1,213,681	\$3,415,397
Cash and Cash Equivalents in Segregated Accounts	6,302	9,118	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	13,648	0
Investments in Segregated Accounts	0	0	27,683	0
Receivables				
Property and Other Taxes Accounts	347,886	32,028	0	0
Special Assessments	48,375	64,336	0	2,685
Accrued Interest	0	0	0	0
Loans	28,990	3,513	1,022	5,639
Intergovernmental	0	2,803,655	0	0
Due from Other Funds	237,292	886,075	0	204,629
Due from Agency Funds	433,962	19,404	0	0
Property and Other Taxes	3,943,000	7,443,801	507,000	2,680,000
Special Assessments	0	0	4,529,260	0
Interfund Receivable	442,500	9,600	0	0
Inventories	72,798	441,888	0	0
Prepaid Items	56,226	0	0	0
Fixed Assets (Net, Where Applicable, of Accumulated Depreciation)	0	0	0	0
Other Debits:				
Amount Available in Debt Service Fund for General Obligation Debt	0	0	0	0
Amount Available in Debt Service Fund for Special Assessment Debt	0	0	0	0
Amount to be Provided for Retirement of General Obligation Debt	0	0	0	0
Amount to be Provided for Retirement of Special Assessment Debt	0	0	0	0
Amount to be Provided for Retirement of Other General Long-Term Obligations	0	0	0	0
Total Assets and Other Debits	\$8,911,707	\$27,191,645	\$6,292,294	\$6,308,350

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-term Obligations			
Enterprise	Trust and Agency					
\$3,991,639	\$13,566,051	\$0	\$0	\$40,959,371	\$0	\$40,959,371
0	558,855	0	0	574,275	43,638	617,913
0	0	0	0	13,648	0	13,648
0	0	0	0	27,683	0	27,683
0	119,064,442	0	0	119,444,356	0	119,444,356
182,269	806,276	0	0	1,103,941	36,312	1,140,253
0	6,254,137	0	0	6,254,137	0	6,254,137
8,891	34,780	0	0	82,835	0	82,835
0	0	0	0	2,803,655	0	2,803,655
0	602,213	0	0	1,930,209	0	1,930,209
1,190	0	0	0	454,556	0	454,556
0	0	0	0	14,573,801	0	14,573,801
0	0	0	0	4,529,260	0	4,529,260
0	0	0	0	452,100	0	452,100
127,971	0	0	0	642,657	17,645	660,302
0	0	0	0	56,226	600	56,826
20,350,931	0	124,635,858	0	144,986,789	18,734	145,005,523
0	0	0	894,933	894,933	0	894,933
0	0	0	347,453	347,453	0	347,453
0	0	0	540,067	540,067	0	540,067
0	0	0	4,174,415	4,174,415	0	4,174,415
0	0	0	4,103,018	4,103,018	0	4,103,018
<u>\$24,662,891</u>	<u>\$140,886,754</u>	<u>\$124,635,858</u>	<u>\$10,059,886</u>	<u>\$348,949,384</u>	<u>\$116,929</u>	<u>\$349,066,313</u>

(Continued)

Geauga County, Ohio

Combined Balance Sheet
 All Fund Types, Account Groups and
 Discretely Presented Component Unit (Continued)
 December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities, Fund Equity and Other Credits:				
Liabilities:				
Accounts Payable	\$192,857	\$170,502	\$0	\$77,564
Contracts Payable	111,414	641,921	0	141,872
Accrued Wages	157,629	286,759	0	0
Compensated Absences Payable	9,645	40,943	0	0
Due to Other Funds	2,174	294,515	0	0
Due to County Funds				
Property and Other Taxes	0	0	0	0
Special Assessments	0	0	0	0
Interfund Payable	0	60,600	0	391,500
Intergovernmental Payable	145,889	251,281	0	0
Deferred Revenue	3,943,000	7,443,801	5,036,260	2,680,000
Undistributed Monies	0	0	0	0
Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Matured Interest Payable	0	0	13,648	0
Accrued Interest Payable	0	0	0	2,447
Notes Payable	0	0	0	2,175,000
Capital Leases Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Special Assessment Bonds Payable				
with Government Commitment	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OPWC Loans Payable	0	0	0	0
OWDA Loans Payable	0	0	0	0
Total Liabilities	4,562,608	9,190,322	5,049,908	5,468,383
Fund Equity and Other Credits:				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings (Deficit)				
Unreserved	0	0	0	0
Fund Balances				
Reserved for Encumbrances	181,456	1,915,134	0	553,616
Reserved for Inventory	72,798	441,888	0	0
Reserved for Loans	0	2,803,655	0	0
Reserved for Unclaimed Monies	97,837	0	0	0
Unreserved				
Designated for Juvenile Detention Center	34,661	0	0	0
Designated for Claims	14,242	0	0	0
Undesignated	3,948,105	12,840,646	1,242,386	286,351
Total Fund Equity and Other Credits	4,349,099	18,001,323	1,242,386	839,967
Total Liabilities, Fund Equity and Other Credits	\$8,911,707	\$27,191,645	\$6,292,294	\$6,308,350

The Notes to the General Purpose Financial Statements are an integral part of this statement.

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-term Obligations			
Enterprise	Trust and Agency					
\$25,928	\$45,437	\$0	\$0	512,288	\$0	\$512,288
73,294	106,188	0	0	1,074,689	0	1,074,689
26,790	99,778	0	0	570,956	3,098	574,054
130,138	0	0	1,785,462	1,966,188	0	1,966,188
0	157,867	0	0	454,556	0	454,556
0	14,573,801	0	0	14,573,801	0	14,573,801
0	4,529,260	0	0	4,529,260	0	4,529,260
0	0	0	0	452,100	0	452,100
23,794	108,529,971	0	510,835	109,461,770	0	109,461,770
0	0	0	0	19,103,061	0	19,103,061
0	12,553,593	0	0	12,553,593	0	12,553,593
0	181,814	0	0	181,814	0	181,814
0	105,210	0	0	105,210	0	105,210
0	0	0	0	13,648	0	13,648
5,715	0	0	0	8,162	0	8,162
160,000	0	0	1,800,000	4,135,000	0	4,135,000
0	0	0	6,721	6,721	0	6,721
390,000	0	0	1,435,000	1,825,000	0	1,825,000
0	0	0	4,521,868	4,521,868	0	4,521,868
176,000	0	0	0	176,000	0	176,000
498,750	0	0	0	498,750	0	498,750
8,751,945	0	0	0	8,751,945	0	8,751,945
<u>10,262,354</u>	<u>140,882,919</u>	<u>0</u>	<u>10,059,886</u>	<u>185,476,380</u>	<u>3,098</u>	<u>185,479,478</u>
0	0	124,635,858	0	124,635,858	0	124,635,858
22,168,871	0	0	0	22,168,871	0	22,168,871
(7,768,334)	0	0	0	(7,768,334)	113,831	(7,654,503)
0	0	0	0	2,650,206	0	2,650,206
0	0	0	0	514,686	0	514,686
0	0	0	0	2,803,655	0	2,803,655
0	0	0	0	97,837	0	97,837
0	0	0	0	34,661	0	34,661
0	0	0	0	14,242	0	14,242
0	3,835	0	0	18,321,323	0	18,321,323
<u>14,400,537</u>	<u>3,835</u>	<u>124,635,858</u>	<u>0</u>	<u>163,473,005</u>	<u>113,831</u>	<u>163,586,836</u>
<u>\$24,662,891</u>	<u>\$140,886,754</u>	<u>\$124,635,858</u>	<u>\$10,059,886</u>	<u>\$348,949,384</u>	<u>\$116,929</u>	<u>\$349,066,313</u>

Geauga County, Ohio

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Fund
For the Year Ended December 31, 2000

	Governmental Fund		
	General	Special Revenue	Debt Service
Revenues:			
Property and Other Taxes	\$5,488,579	\$7,463,715	\$654,016
Sales Tax	4,109,130	0	0
Permissive Motor Vehicle License Tax	0	478,985	0
Charges for Services	2,672,884	2,205,885	0
Licenses and Permits	13,483	145,715	0
Fines and Forfeitures	160,435	122,330	0
Intergovernmental	2,373,592	24,138,336	342,300
Special Assessments	0	768	274,537
Interest	2,847,011	171,799	0
Rentals	69,171	0	0
Contributions/Donations	0	97,551	0
Other	674,098	572,928	0
Total Revenues	18,408,383	35,398,012	1,270,853
Expenditures:			
Current:			
General Government:			
Legislative and Executive	5,082,973	1,100,260	0
Judicial	1,959,043	628,949	0
Public Safety	6,220,407	1,720,227	0
Public Works	1,288,942	5,471,064	0
Health	0	4,510,113	0
Human Services	224,884	22,425,215	0
Economic Development and Assistance	0	209,468	0
Other	799,461	0	0
Intergovernmental	546,176	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	18,493	9,589	2,555,258
Interest and Fiscal Charges	857	530	430,316
Total Expenditures	16,141,236	36,075,415	2,985,574
Excess of Revenues Over (Under)			
Expenditures	2,267,147	(677,403)	(1,714,721)
Other Financing Sources (Uses):			
Operating Transfers In	352,700	2,021,998	436,687
Operating Transfers Out	(3,026,435)	(1,162,123)	(469,019)
Note Proceeds	0	0	1,800,000
Total Other Financing Sources (Uses)	(2,673,735)	859,875	1,767,668
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(406,588)	182,472	52,947
Fund Balances (Deficit) at Beginning of Year			
Restated (See Note 3)	4,751,406	17,819,525	1,189,439
Increase (Decrease) in Reserve for Inventory	4,281	(674)	0
Fund Balances at End of Year	\$4,349,099	\$18,001,323	\$1,242,386

The Notes to the General Purpose Financial Statements are an integral part of this statement.

Types	Fiduciary Fund Type	Totals (Memorandum Only)
Capital Projects	Expendable Trust	
\$2,656,315	\$0	\$16,262,625
0	0	4,109,130
0	0	478,985
72,488	0	4,951,257
0	0	159,198
0	0	282,765
3,403,616	0	30,257,844
0	0	275,305
62,444	0	3,081,254
0	0	69,171
0	32,813	130,364
49,576	0	1,296,602
6,244,439	32,813	61,354,500
0	0	6,183,233
0	0	2,587,992
0	0	7,940,634
0	0	6,760,006
0	0	4,510,113
0	31,055	22,681,154
0	0	209,468
0	0	799,461
0	0	546,176
7,042,511	0	7,042,511
0	0	2,583,340
113,466	0	545,169
7,155,977	31,055	62,389,257
(911,538)	1,758	(1,034,757)
2,283,391	0	5,094,776
(513,503)	0	(5,171,080)
0	0	1,800,000
1,769,888	0	1,723,696
858,350	1,758	688,939
(18,383)	2,077	23,744,064
0	0	3,607
\$839,967	\$3,835	\$24,436,610

Geauga County, Ohio

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Governmental Fund Types
Budget Basis
For the Year Ended December 31, 2000

	General Fund			Variance with Final Budget Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues:				
Property and Other Taxes	\$5,332,500	\$5,494,511	\$5,469,840	(\$24,671)
Sales Tax	3,400,000	4,100,000	4,159,659	59,659
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	2,428,300	2,586,119	2,610,011	23,892
Licenses and Permits	14,900	13,348	13,483	135
Fines and Forfeitures	169,100	147,000	160,321	13,321
Intergovernmental	1,776,426	2,104,282	2,140,449	36,167
Special Assessments	0	0	0	0
Interest	1,600,000	2,200,000	2,232,921	32,921
Rentals	95,250	70,197	69,171	(1,026)
Contributions/Donations	0	0	0	0
Other	464,607	598,981	605,846	6,865
Total Revenues	15,281,083	17,314,438	17,461,701	147,263
Expenditures:				
Current:				
General Government:				
Legislative and Executive	5,187,272	5,372,850	5,109,129	263,721
Judicial	1,990,140	2,121,629	1,957,393	164,236
Public Safety	5,714,964	6,340,759	6,149,159	191,600
Public Works	108,479	472,679	434,987	37,692
Health	0	0	0	0
Human Services	143,801	229,076	227,968	1,108
Economic Development and Assistance	0	0	0	0
Other	1,379,231	1,334,449	786,819	547,630
Intergovernmental	551,613	551,583	546,816	4,767
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	15,075,500	16,423,025	15,212,271	1,210,754
Excess of Revenues Over (Under) Expenditures	205,583	891,413	2,249,430	1,358,017
Other Financing Sources (Uses):				
Operating Transfers In	411,549	374,901	352,700	(22,201)
Operating Transfers Out	(2,203,387)	(4,079,986)	(3,026,435)	1,053,551
Advances In	0	52,000	52,000	0
Advances Out	0	(142,500)	(142,500)	0
Note Proceeds	0	0	0	0
Total Other Financing Sources (Uses)	(1,791,838)	(3,795,585)	(2,764,235)	1,031,350
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,586,255)	(2,904,172)	(514,805)	2,389,367
Fund Balances at Beginning of Year	2,919,160	2,919,160	2,919,160	0
Unexpended Prior Year Encumbrances	58,094	58,094	58,094	0
Fund Balances at End of Year	\$1,390,999	\$73,082	\$2,462,449	\$2,389,367

Special Revenue Funds				Debt Service Funds			
Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
\$7,364,300	\$7,463,690	\$7,463,715	\$25	\$505,000	\$654,016	\$654,016	\$0
0	0	0	0	0	0	0	0
463,500	465,000	477,617	12,617	0	0	0	0
2,357,444	2,258,179	2,258,942	763	0	0	0	0
143,500	136,000	145,251	9,251	0	0	0	0
81,530	133,767	128,426	(5,341)	0	0	0	0
17,551,330	23,183,340	23,670,092	486,752	63,800	342,267	342,300	33
800	800	768	(32)	400,000	274,148	274,148	0
43,300	63,713	71,851	8,138	0	0	0	0
0	0	0	0	0	0	0	0
14,500	66,462	97,551	31,089	0	0	0	0
1,674,950	1,329,166	1,307,519	(21,647)	0	0	0	0
<u>29,695,154</u>	<u>35,100,117</u>	<u>35,621,732</u>	<u>521,615</u>	<u>968,800</u>	<u>1,270,431</u>	<u>1,270,464</u>	<u>33</u>
1,203,314	1,554,974	1,486,587	68,387	0	0	0	0
561,702	746,547	627,719	118,828	0	0	0	0
1,390,846	1,932,959	1,689,522	243,437	0	0	0	0
4,821,800	5,816,483	5,438,967	377,516	0	0	0	0
4,063,986	4,877,837	4,659,656	218,181	0	0	0	0
17,785,606	23,662,466	22,609,181	1,053,285	0	0	0	0
605,000	1,005,000	974,623	30,377	0	0	0	0
0	0	0	0	0	0	0	0
63,500	149,492	0	149,492	0	0	0	0
0	0	0	0	5,804,150	5,610,258	5,610,258	0
0	0	0	0	618,290	618,110	607,852	10,258
<u>30,495,754</u>	<u>39,745,758</u>	<u>37,486,255</u>	<u>2,259,503</u>	<u>6,422,440</u>	<u>6,228,368</u>	<u>6,218,110</u>	<u>10,258</u>
<u>(800,600)</u>	<u>(4,645,641)</u>	<u>(1,864,523)</u>	<u>2,781,118</u>	<u>(5,453,640)</u>	<u>(4,957,937)</u>	<u>(4,947,646)</u>	<u>10,291</u>
2,781,822	1,966,561	2,021,998	55,437	1,270,212	1,334,224	1,334,224	0
(1,567,700)	(1,254,139)	(1,162,123)	92,016	(200,000)	(469,019)	(469,019)	0
30,000	51,000	51,000	0	0	0	0	0
0	(52,000)	(52,000)	0	0	0	0	0
0	0	0	0	4,660,000	4,135,000	4,135,000	0
<u>1,244,122</u>	<u>711,422</u>	<u>858,875</u>	<u>147,453</u>	<u>5,730,212</u>	<u>5,000,205</u>	<u>5,000,205</u>	<u>0</u>
443,522	(3,934,219)	(1,005,648)	2,928,571	276,572	42,268	52,559	10,291
13,191,181	13,191,181	13,191,181	0	1,143,700	1,143,700	1,143,700	0
627,862	627,862	627,862	0	0	0	0	0
<u>\$14,262,565</u>	<u>\$9,884,824</u>	<u>\$12,813,395</u>	<u>\$2,928,571</u>	<u>\$1,420,272</u>	<u>\$1,185,968</u>	<u>\$1,196,259</u>	<u>\$10,291</u>

Geauga County, Ohio

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Governmental Fund Types (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Capital Projects Funds			Variance with Final Budget Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues:				
Property and Other Taxes	\$2,660,000	\$2,656,314	\$2,656,315	\$1
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	41,300	71,285	71,045	(240)
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,918,400	3,452,170	3,446,610	(5,560)
Special Assessments	0	0	0	0
Interest	14,000	67,976	68,003	27
Rentals	0	0	0	0
Contributions/Donations	0	0	0	0
Other	1,157,200	38,782	49,576	10,794
Total Revenues	5,790,900	6,286,527	6,291,549	5,022
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	61,300	100,800	84,474	16,326
Public Safety	0	0	0	0
Public Works	5,000,255	7,754,015	6,752,150	1,001,865
Health	0	0	0	0
Human Services	1,241,000	35,640	35,640	0
Economic Development and Assistance	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	6,302,555	7,890,455	6,872,264	1,018,191
Excess of Revenues Over (Under)				
Expenditures	(511,655)	(1,603,928)	(580,715)	1,023,213
Other Financing Sources (Uses):				
Operating Transfers In	481,428	1,301,149	1,644,278	343,129
Operating Transfers Out	0	(553,371)	(513,503)	39,868
Advances In	0	91,500	91,500	0
Advances Out	0	0	0	0
Note Proceeds	0	0	0	0
Total Other Financing Sources (Uses)	481,428	839,278	1,222,275	382,997
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(30,227)	(764,650)	641,560	1,406,210
Fund Balances at Beginning of Year	1,925,352	1,925,352	1,925,352	0
Unexpended Prior Year Encumbrances	95,826	95,826	95,826	0
Fund Balances at End of Year	\$1,990,951	\$1,256,528	\$2,662,738	\$1,406,210

The Notes to the General Purpose Financial Statements are an integral part of this statement.

Totals (Memorandum Only)			
Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
\$15,861,800	\$16,268,531	\$16,243,886	(\$24,645)
3,400,000	4,100,000	4,159,659	59,659
463,500	465,000	477,617	12,617
4,827,044	4,915,583	4,939,998	24,415
158,400	149,348	158,734	9,386
250,630	280,767	288,747	7,980
21,309,956	29,082,059	29,599,451	517,392
400,800	274,948	274,916	(32)
1,657,300	2,331,689	2,372,775	41,086
95,250	70,197	69,171	(1,026)
14,500	66,462	97,551	31,089
3,296,757	1,966,929	1,962,941	(3,988)
<u>51,735,937</u>	<u>59,971,513</u>	<u>60,645,446</u>	<u>673,933</u>
6,390,586	6,927,824	6,595,716	332,108
2,613,142	2,968,976	2,669,586	299,390
7,105,810	8,273,718	7,838,681	435,037
9,930,534	14,043,177	12,626,104	1,417,073
4,063,986	4,877,837	4,659,656	218,181
19,170,407	23,927,182	22,872,789	1,054,393
605,000	1,005,000	974,623	30,377
1,379,231	1,334,449	786,819	547,630
615,113	701,075	546,816	154,259
5,804,150	5,610,258	5,610,258	0
618,290	618,110	607,852	10,258
<u>58,296,249</u>	<u>70,287,606</u>	<u>65,788,900</u>	<u>4,498,706</u>
<u>(6,560,312)</u>	<u>(10,316,093)</u>	<u>(5,143,454)</u>	<u>5,172,639</u>
4,945,011	4,976,835	5,353,200	376,365
(3,971,087)	(6,356,515)	(5,171,080)	1,185,435
30,000	194,500	194,500	0
0	(194,500)	(194,500)	0
4,660,000	4,135,000	4,135,000	0
<u>5,663,924</u>	<u>2,755,320</u>	<u>4,317,120</u>	<u>1,561,800</u>
(896,388)	(7,560,773)	(826,334)	6,734,439
19,179,393	19,179,393	19,179,393	0
781,782	781,782	781,782	0
<u>\$19,064,787</u>	<u>\$12,400,402</u>	<u>\$19,134,841</u>	<u>\$6,734,439</u>

Geauga County, Ohio

Combined Statement of Revenues, Expenses and Changes in Retained Earnings Proprietary Fund Type and Discretely Presented Component Unit For the Year Ended December 31, 2000

	Enterprise	Component Unit	Totals (Memorandum Only) Reporting Entity
Operating Revenues:			
Charges for Services	\$3,915,483	\$171,967	\$4,087,450
Other	624,439	0	624,439
Total Operating Revenues	4,539,922	171,967	4,711,889
Operating Expenses:			
Personal Services	1,722,106	136,747	1,858,853
Materials and Supplies	249,539	4,402	253,941
Contract Services	472,188	15,781	487,969
Other	226,694	155	226,849
Depreciation	2,478,509	5,213	2,483,722
Total Operating Expenses	5,149,036	162,298	5,311,334
Operating Income (Loss)	(609,114)	9,669	(599,445)
Non-Operating Revenues (Expenses):			
Interest	111,547	319	111,866
Contributions/Donations	0	3,084	3,084
Interest and Fiscal Charges	(135,901)	0	(135,901)
Loss on the Disposal of Fixed Assets	(999,440)	0	(999,440)
Other	0	(1,116)	(1,116)
Total Non-Operating Revenues (Expenses)	(1,023,794)	2,287	(1,021,507)
Loss Before Operating Transfers	(1,632,908)	11,956	(1,620,952)
Operating Transfers In	930,353	0	930,353
Operating Transfers Out	(854,049)	0	(854,049)
Net Income (Loss)	(1,556,604)	11,956	(1,544,648)
Depreciation on Fixed Assets Acquired by Capital Grants	176,074	0	176,074
Retained Earnings (Deficit) at Beginning of Year - Restated (See Note 3)	(6,387,804)	101,875	(6,285,929)
Retained Earnings (Deficit) at End of Year	(\$7,768,334)	\$113,831	(\$7,654,503)

The Notes to the General Purpose Financial Statements are an integral part of this statement.

Geauga County, Ohio

Combined Statement of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Proprietary Fund Type - Primary Government
Budget Basis
For the Year Ended December 31, 2000

	Enterprise Funds			Variance with Final Budget Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$4,124,000	\$3,603,204	\$3,871,266	\$268,062
Interest	5,000	109,090	116,373	7,283
Tap-in Fees	0	851,103	851,103	0
Other	386,600	2,502,187	624,439	(1,877,748)
OWDA Note Proceeds	0	7,923,939	3,327,134	(4,596,805)
Total Revenues	4,515,600	14,989,523	8,790,315	(6,199,208)
Expenses:				
Personal Services	1,760,700	1,765,700	1,720,264	45,436
Materials and Supplies	350,300	356,800	279,981	76,819
Contract Services	1,354,000	834,751	543,842	290,909
Other	276,500	380,114	269,774	110,340
Capital Outlay	123,000	13,042,546	10,829,346	2,213,200
Debt Service:				
Principal	0	106,635	106,633	2
Interest and Fiscal Charges	0	73,731	73,191	540
Total Expenses	3,864,500	16,560,277	13,823,031	2,737,246
Excess of Revenues Over (Under)				
Expenses	651,100	(1,570,754)	(5,032,716)	(3,461,962)
Operating Transfers In	250,000	916,302	916,303	1
Operating Transfers Out	(400,000)	(1,285,500)	(1,098,423)	187,077
Excess of Revenues Over (Under)				
Expenses and Operating Transfers	501,100	(1,939,952)	(5,214,836)	(3,274,884)
Fund Equity (Deficit) at Beginning of Year	(4,284,996)	(4,284,996)	(4,284,996)	0
Unexpended Prior Year Encumbrances	7,220,715	7,220,715	7,220,715	0
Fund Equity (Deficit) at End of Year	\$3,436,819	\$995,767	(\$2,279,117)	(\$3,274,884)

The Notes to the General Purpose Financial Statements are an intergral part of this statement.

Geauga County, Ohio

Combined Statement of Cash Flows
 Proprietary Fund Type and
 Discretely Presented Component Unit
 For the Year Ended December 31, 2000

	Enterprise	Component Unit	Totals (Memorandum Only) Reporting Entity
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$3,871,266	\$278,321	\$4,149,587
Cash Payments to Suppliers for Goods and Services	(798,756)	(65,522)	(864,278)
Cash Payments to Employees for Services	(1,720,264)	(205,073)	(1,925,337)
Other Operating Revenue	624,439	0	624,439
Other Operating Expense	(226,694)	0	(226,694)
Net Cash Provided by Operating Activities	<u>1,749,991</u>	<u>7,726</u>	<u>1,757,717</u>
Cash Flows from Noncapital Financing Activities:			
Operating Transfers In	930,353	0	930,353
Operating Transfers Out	(854,049)	0	(854,049)
Donations	0	8,368	8,368
Net Cash Provided by Noncapital Financing Activities	<u>76,304</u>	<u>8,368</u>	<u>84,672</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Capital Assets	(5,038,217)	0	(5,038,217)
Principal Paid on Notes	(180,000)	0	(180,000)
Principal Paid on Bonds	(175,000)	0	(175,000)
Principal Paid on OWDA Loans	(80,383)	0	(80,383)
Principal Paid on OPWC Loans	(26,250)	0	(26,250)
Interest Paid on Notes	(6,336)	0	(6,336)
Interest Paid on Bonds	(57,088)	0	(57,088)
Interest Paid on OWDA Loans	(73,191)	0	(73,191)
Proceeds from Sale of Notes	160,000	0	160,000
Proceeds of OWDA Loans	3,327,134	0	3,327,134
Capital Contributed by Customers - Tap-in Fees	851,103	0	851,103
Net Cash Used for Capital and Related Financing Activities	<u>(1,298,228)</u>	<u>0</u>	<u>(1,298,228)</u>
Cash Flows from Investing Activities:			
Interest on Investments	116,373	319	116,692
Net Cash Provided by Investing Activities	<u>116,373</u>	<u>319</u>	<u>116,692</u>
Net Increase in Cash and Cash Equivalents	644,440	16,413	660,853
Cash and Cash Equivalents at Beginning of Year	3,347,199	27,225	3,374,424
Cash and Cash Equivalents at End of Year	<u>\$3,991,639</u>	<u>\$43,638</u>	<u>\$4,035,277</u>

(Continued)

Geauga County, Ohio

Combined Statement of Cash Flows
 Proprietary Fund Type and
 Discretely Presented Component Unit (Continued)
 For the Year Ended December 31, 2000

	Enterprise	Component Unit	Totals (Memorandum Only) Reporting Entity
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	(\$609,114)	\$9,669	(\$599,445)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	2,478,509	5,213	2,483,722
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(43,237)	(357)	(43,594)
Increase in Due From Other Funds	(980)	0	(980)
Increase (Decrease) in Inventories	8,531	(4,177)	4,354
Decrease in Prepaid Items	0	57	57
Decrease in Accounts Payable	(22,188)	(1,592)	(23,780)
Decrease in Contracts Payable	(63,372)	0	(63,372)
Decrease in Accrued Wages	(19)	(1,087)	(1,106)
Increase in Compensated Absences Payable	2,168	0	2,168
Decrease in Intergovernmental Payable	(307)	0	(307)
Total Adjustments	2,359,105	(1,943)	2,357,162
Net Cash Provided by Operating Activities	\$1,749,991	\$7,726	\$1,757,717

The Notes to the General Purpose Financial Statements are an integral part of this statement.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Note 1. Description of Geauga County and Reporting Entity

A. The County

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 County 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.

B. 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 Mental Retardation and Developmental Disabilities (MRDD), the Board of Mental Health, Alcohol and Drug Addiction Services and the Ashtabula Geauga County Joint Training Partnership Act 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.

The following potential component units have been excluded from the accompanying financial statements. The County does not appoint the members of the governing board nor does the County approve any of the entity's financial operations.

Geauga Community Action Inc.- The Geauga Community Action Inc. is an IRS 501C3 non-profit organization. The Corporation was established to assist low-income citizens to weatherize homes and apply for HEAP assistance, to attain adequate education, secure and maintain meaningful employment, and to provide family planning counseling. The Board consists of elected officials, representatives of the poor in the area served and officials or members of the private sector of the community. The Corporation controls its own operations and budget.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Geauga County Agricultural Society - The Geauga County Agricultural Society is a non-profit corporation formed to promote agriculture and agricultural activities in the County. The County is not involved in the selection of directors or management of the Agricultural Society. The members of the Society elect the Fair Board, the directors of the Society. The Society controls its own operations and budget.

Geauga County Educational Service Center - The Board of the Center is separately elected by voters of the County and controls its own budget, debt and taxation. The Center is responsible for reporting its financial activity to the Ohio Department of Education and the Auditor of State. The County provides the building that houses the Educational Service Center.

Geauga County Historical Society - The County is not involved in the selection of trustees or management of the Geauga County Historical Society, a private non-profit organization. The mayor of each village or township appoints one trustee and there are two trustees "at large" who make up the board. The organization controls its own operations and budget.

Geauga County Humane Society - The County is not involved in the selection of board members nor management of the Humane Society, a private non-profit organization. The board of fifteen seats is elected by ballot by the membership. Each term is three years.

Geauga County Law Library - The Geauga County Law Library is operated by a non-profit association. Although the County contributes to the operation of the Law Library, the County is not involved in the selection of trustees or management. The County Bar Association appoints the members of the board. The organization controls its own operations and budget.

Geauga Hospital - The hospital is operated by a private non-profit board. The hospital board is comprised of sixteen members who are appointed by the other members of the hospital board. The hospital board exercises total control over the operation and maintenance of the hospital. The hospital board controls its own operations and budget.

Senior Citizens Center, Inc. - The Senior Citizens Center, Inc. is an IRS 501C3 non-profit corporation formed to provide recreational activities for the senior citizens of the County with the cooperation of the Geauga County Department on Aging. The center does not receive any funding from the County. The board is voluntary and all proceeds received are expended by the organization for leisure time activities for the senior citizens.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Discretely Presented Component Unit The component unit column in the combined financial statements identifies the financial data of the County's 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 Mental Retardation, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Geauga County Board of MRDD provides the Workshop with money 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 retarded and handicapped adults of Geauga County, the Workshop is reflected as a component unit of Geauga County. 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.

The County participates in the following joint ventures, public entity risk pools, related organizations and jointly governed organizations. These organizations are presented in Notes 10, 11, 12 and 13 to the General Purpose Financial Statements and are excluded from the accompanying financial statements.

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

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 and agencies are presented as agency funds within the County's financial statements:

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Geauga County General 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 general purpose 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 the 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 County and the Workshop apply Financial Accounting Standards Board Statements (FASB) and Interpretations issued prior to November 30, 1989, to their proprietary activities. The significant accounting policies followed in the preparation of these financial statements are summarized below.

A. Basis of Presentation - Fund Accounting

The County and the Workshop use funds and account groups to report their financial position and the results of their operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Governmental Fund Types:

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund - This fund is used to account for all financial resources of the County except those required to be accounted for 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.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Debt Service Fund - This fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs and special assessment long-term debt principal, interest and related costs.

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds).

Proprietary Fund Type:

Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following is the County's proprietary fund type:

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Fund Types:

These 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 following are the County's fiduciary fund types:

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Expendable Trust Fund - This fund is accounted for in essentially the same manner as governmental funds.

Agency Funds - These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups:

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group - The general fixed assets account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the enterprise funds.

General Long-Term Obligations Account Group - The general long-term obligations account group is used to account for all long-term obligations of the County, except those accounted for in the enterprise funds.

B. Measurement Focus and Basis of Accounting.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and the expendable trust fund are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental, expendable trust and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

"available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (See Note 7), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have also been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund type and by the Workshop. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year-end.

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Mental Retardation Expendable Trust Fund, the Ashtabula Geauga Joint Training Partnership Special Revenue Fund and the Workshop are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not adopt separate budgets. The legal level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Tax Budget - A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources - The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by October 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported in the budgetary statement as final budgeted amounts reflect the amounts in the final amended certificate issued during 2000.

Appropriations - A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period of January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, department, and object level. The appropriation resolution may be amended during the year, as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, the County Commissioners legally enacted several supplemental appropriation resolutions. The amounts of the increases were not significant. The amounts reported as the original budgeted amounts is the legally adopted amount of appropriation originally passed by the Board of County Commissioners through the original appropriation resolution. The amounts reported as the final budgeted amounts represents the final appropriation amounts, including all amendments and modifications.

Encumbrances - As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of moneys are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations at the fund, department and/or object level. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Lapsing of Appropriations - At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

D. Cash and Cash Equivalents

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

During 2000, investments were limited to STAROhio, Commercial Paper, Manuscript Bonds, and Federal Agency securities.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2000.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2000 amounted to \$2,847,011 which includes \$2,593,652 assigned from other County funds.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less are considered to be cash equivalents.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. The balance in this account is presented on the combined balance sheet as "Cash and Cash Equivalents with Fiscal Agent". The County has segregated bank accounts for monies held separate from the County's investment pool. These interest bearing depository accounts are presented in the Combined Balance Sheet as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury. The Workshop's money is also held in segregated accounts (See Note 5, Deposits and Investments). "Investments in Segregated Accounts" represents a bond issued by the County, which was purchased by the Debt Service Fund.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

E. Inventories

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund type when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2000 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 is reported in the year in which the services are consumed.

G. Short-term Receivables/Payables

Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "Due from Other Funds" or "Due to Other Funds" on the balance sheet. Short-term interfund loans are classified as "Interfund Receivables/Payables."

H. Property, Plant, Equipment and Depreciation

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. In cases where information supporting original costs was not available, estimated and historical costs were developed. For certain fixed assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are recorded at their fair market values as of the date donated. The County has increased its capitalization threshold for fixed assets from \$500 to \$5,000. Assets valued at less than \$5,000 are not capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fund fixed assets.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage system, and lighting systems are capitalized in the general fixed assets account group as of December 31, 2000. The capitalization of these costs is a change in accounting method more fully described in Note 3. The capitalized cost of the related assets (which were initially calculated at December 31, 1999), are detailed in Note 16.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Assets in the general fixed assets account group are not depreciated. Depreciation in the proprietary fund types and for the Workshop is computed using the straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Primary Government Estimated Lives</u>	<u>Workshop Estimated Lives</u>
Buildings (including waste water and water treatment plants)	40 years	N/A
Improvements other than buildings	40 years	N/A
Waste water and water mains	40 years	N/A
Equipment	3-20 years	5-12 years
Vehicles	5 years	N/A

Interest is capitalized on proprietary fund assets acquired with tax exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2000, interest costs incurred on construction projects in proprietary funds were not material.

I. Compensated Absences

The County has implemented the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for 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. 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.

For governmental funds, the current portion of unpaid compensated absence is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability. For the component unit, the sick and vacation balances do not accumulate for the Workshop employees.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

J. Intergovernmental Revenues

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as intergovernmental receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

K. Accrued Liabilities and Long-Term Obligations

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences, contractually required pension contributions and special termination benefits that will be paid from governmental funds are reported as a liability in the general long-term obligation account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty-one days after year-end are considered not to have been made with current available financial resources. Bonds, notes and capital leases are recognized as a liability of the general long-term obligations account group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

Bond anticipation notes that are rolled over prior to the issuance of financial statements and have a maturity date more than 12 months subsequent to the end of the fiscal year are reported in the general long-term obligations account group.

Under Ohio Law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the appropriate funds and the general long-term obligations account group, with principal and interest payments on matured general long-term obligations being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among the appropriate funds and account group. Debt Service Fund resources used to pay both principal and interest has also been allocated accordingly.

L. Contributed Capital

Contributed capital represents resources provided to the Enterprise Funds from other funds, other governments and private sources that are not subject to repayment. These assets are recorded at their fair market value on the date contributed. Tap-in fees are recorded as contributed capital to the extent they exceed the actual costs of the connection to the waste water system. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

earnings at year end except for depreciation on assets acquired through capital grants, which is expensed and closed to contributed capital at year end.

M. Reserves of Fund Equity and Designations

The County records reservations for portions of fund equity which are legally segregated for specific future use or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Designated fund balances represent tentative plans for future use of financial resources. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventory and loans (community development block grant moneys loaned to local businesses). Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies. A designation of fund equity has been established for claims and for the Portage/Geauga Juvenile Detention Center construction.

N. Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

O. Estimates

The preparation of 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.

P. Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund elimination's have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned Primary Government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned Reporting Entity and includes the activity and operations of the County's legally separate discretely presented component unit (See Note 1). The total column on statements which do not include a component unit have no additional caption.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Note 3. Restated Fund Balances/Retained Earnings

Special revenue fund balances at December 31, 1999 were restated by \$113 from \$17,819,638 to \$17,819,525 due to an overstatement of intergovernmental payable. This restatement decreased the excess of revenues and other financing sources under expenditures and other financing uses from (\$482,133) to (\$482,020).

The enterprise funds' retained earnings at December 31, 1999, was restated by \$1,102,827 from (\$5,284,977) to (\$6,387,804) due to adjustments for fixed assets, OWDA and OWPC loans. The net loss at December 31, 1999 was restated from (\$910,215) to (\$1,543,061).

Agency funds were restated from \$128,240,714 to \$128,218,744 due to an overstatement of cash.

The general fixed assets account group total assets and investment in fixed assets increased by \$77,418,030 from \$49,955,517 to \$127,373,547 at December 31, 1999. The change was due to a change in the fixed asset threshold and to a change in accounting principle whereby the County capitalizes the cost of infrastructure assets. The infrastructure assets were valued at historical cost where available and estimated where not available based upon current expenditure amounts adjusted by the consumer price index.

Note 4. Compliance and Accountability

The following funds had a deficit fund balance or retained earnings as of December 31, 2000:

	<u>Deficit Fund Balance/Retained Earnings</u>
Special Revenue Funds:	
Transportation Administration	\$160,479
Capital Projects Funds:	
Construction	1,318,440
Enterprise Funds:	
Water Resources	5,221,374
Water District	2,546,960

The deficit in the Transportation Administration Special Revenue Fund arose due to the recognition of accrued liabilities. The General Fund provides transfers to cover deficit balances; however this is done when cash is needed rather than when accruals occur.

The deficits in the Construction Capital Projects Fund resulted from the issuance of bond anticipation notes. Once the notes are retired or the bonds are issued, the deficit will be eliminated.

The deficits in the Water Resources and Water District Enterprise Funds resulted from the conversion to generally accepted accounting principles. Management is analyzing the Water Resources and Water District operations to determine appropriate steps to eliminate the deficit.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Note 5. Deposits and Investments

Primary Government

Monies held by the County are classified by State Statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demand 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 in the following securities:

1. United States Treasury Notes, Bills, 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;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing 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. Bond 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 deposits or savings or deposit accounts, including, but not limited to, passbook accounts.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

6. No-load money market mutual funds consisting exclusively of obligations described in divisions (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division 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 exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment 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.

A. Deposits

At year-end, the carrying value of the County's deposits was \$8,804,195 and the bank balance was \$9,544,379. \$312,953 of the bank balance was covered by federal depository insurance. \$9,231,426 was uninsured and uncollateralized. The deposits were secured by pooled collateral held by the financial institution in the financial institution's name. All 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.

B. Investments

The Governmental Accounting Standards Board Statement No. 3 "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" requires the County's investments to be categorized to provide an indication of the level of risk assumed by the County at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held in the counterparty's trust department or agent in the County's name. Category 3

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department but not in the County's name.

STAR Ohio is unclassified investments since it is not evidenced by securities that exist in physical or book entry form.

	Category 1	Category 3	Fair Value
Federal Home Loan Bank Notes	\$3,565,075	\$4,845,193	\$8,410,268
Federal Home Loan Mortgage Corporation Notes	5,038,045	998,380	6,036,425
Federal National Mortgage Association Notes	0	4,024,596	4,024,596
Investment in Geauga County Manuscript Bond	27,683	0	27,683
Commercial Paper	0	1,975,889	1,975,889
Federal Farm Credit Bank Notes	994,092	5,981,299	6,975,391
	\$9,624,895	\$17,825,357	
Investment in State Treasurer's Investment Pool			5,320,530
Total Investments			\$32,770,782

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$41,547,294	\$27,683
Investments of the Cash Management Pool:		
Federal Agencies Securities		
Federal Home Loan Bank	(8,410,268)	8,410,268
Federal Home Loan Mortgage Corp	(6,036,425)	6,036,425
Federal National Mortgage Assoc	(4,024,596)	4,024,596
State Treasurer's Investment Pool	(5,320,530)	5,320,530
Commercial Paper	(1,975,889)	1,975,889
Federal Farm Credit Bank Notes	(6,975,391)	6,975,391
GASB Statement 3	\$8,804,195	\$32,770,782

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Component Unit

At year end, the carrying amount of Metzenbaum Sheltered Industries Workshop's deposits was \$43,638 and the bank balance was \$57,803. The entire bank balance was covered by federal depository insurance. Metzenbaum Sheltered Industries Workshop did not have any investments at year-end. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

Note 6. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2000 for real and public utility property taxes represents collections of 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

2000 real property taxes are levied after October 1, 2000 on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

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. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2000, was \$9.50 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real Property	\$ 2,005,471,590
Public Utility Personal Property	98,588,660
Tangible Personal Property	137,268,190
Total Assessed Value	<u>\$ 2,241,328,440</u>

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.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2000. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2000 operations. The receivable is therefore offset by a credit to deferred revenue.

Note 7. 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. Sales and use tax revenue in 2000 amounted to \$4,109,130, credited to the General Fund.

Note 8. Receivables

Receivables at December 31, 2000, 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) 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.

A summary of the principal items of intergovernmental receivables follows:

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

<u>Intergovernmental Receivables</u>	<u>Amount</u>
General Fund	
Property Transfer Tax	\$237,292
Special Revenue Funds	
Motor Vehicle License - Tax	279,626
Mental Health	143,028
Public Assistance	240,000
Child Support - State Underfunding	200,000
Transportation	8,216
Aging - Grant	6,781
Drug Law Enforcement - Fines	210
Victims of Crime - Grant	8,214
Total	<u>886,075</u>
Capital Project Fund	
Road and Bridge	196,543
Transportation Capital	8,086
Total	<u>204,629</u>
Agency Funds	
District Board of Health	310
Hotel/Motel Excise Tax	4,188
Undivided Township Gas	67,943
Undivided Library and Local Government	289,642
Undivided Local Government	184,250
Undivided Local Government Revenue Asst	55,880
Total	<u>602,213</u>
Grand Total	<u><u>\$1,930,209</u></u>

Note 9. Federal Food Stamp Program

The County's Department of Job & Family Services distributes, through contracting issuance centers, federal food stamps to entitled recipients within Geauga County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job & Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2000 due to the installation of an automated system. A supply of paper food stamps is kept on hand at Job & Family Services in case of an emergency with the automated system. The federal food stamp activity for the year ending December 31, 2000 is as follows:

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Balance at beginning of year	\$7,063
Amount received for distribution	0
Amount distributed to entitled recipients	0
Balance at end of year	<u><u>\$7,063</u></u>

Note 10. Joint Ventures

A. Emergency Management Agency

The Emergency Management Agency is a joint venture among the County, sixteen townships located within the County and five villages 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 Village 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 2000, the County contributed \$8,924 which represents five percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

B. Family First Council

The Family First Council provides services to multi-need youth in Geauga County. Members of the Council include the Health Department, Board of Education, Board of Mental Retardation and Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Human 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. The continued existence of the Council is dependent upon the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit to or burden on the County. In 2000, the County contributed \$727,768, which represents thirty seven percent of total contributions. Complete financial statements can be obtained from the Family First Council, Geauga County, Ohio.

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C. Geauga/Trumbull Solid Waste District

The Geauga/Trumbull Solid Waste District is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. 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 2000. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Trumbull County, Ohio.

D. Portage-Geauga Juvenile Detention and Rehabilitation Center

The Portage-Geauga Juvenile Detention and Rehabilitation 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 2000, the County contributed \$286,984 to the Center, which represents seventeen percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

Note 11. Public Entity Risk Pools

A. County Risk Sharing Authority

The County Risk Sharing Authority, Inc. (CORSA) is a public entity risk sharing pool among forty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance, public officials liability and police professional insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only county commissioners of member counties are eligible to serve on the board. No county may have

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2000 was \$239,590.

B. County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

The County is participating in a group-rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December of each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

Note 12. Related Organizations

A. Geauga County Public Library

The County appoints the governing board of the Library, 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 2000.

B. 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 2000.

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Notes to the General Purpose Financial Statements December 31, 2000

Note 13. Jointly Governed Organizations

A. 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 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2000, the County contributed \$11,600, which represents .2 percent of total contributions.

B. 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. In 2000, the County contributed \$20,000, which represents twelve percent of total contributions.

C. 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, Columbiana, Lake, Mahoning, Medina, Portage, Stark and Trumbull Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of Mental Retardation and Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2000, N.E.O.N. received sufficient revenues from state grant monies and no additional funds were needed from the participants.

Note 14. Related Party Transactions

During 2000, 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 \$1,505,792.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Note 15. 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.

The County has been named as a defendant in several claims and lawsuits. Although the eventual outcome of these matters cannot be predicted, it is the opinion of the County Prosecuting Attorney that the ultimate liability is not expected to have a material effect on the County's financial position.

Note 16. Fixed Assets

A summary of the Enterprise funds' and the Workshop's fixed assets at December 31, 2000, follows:

	Enterprise	Component Unit
Land	\$301,718	\$0
Buildings and Improvements	7,536,755	0
Equipment	1,483,563	132,555
Vehicles	1,066,406	0
Water and Waste Water Lines	25,021,504	0
Construction in Progress	0	0
Total	35,409,946	132,555
Less Accumulated Depreciation:	(15,059,015)	(113,821)
Total	\$20,350,931	\$18,734

A summary of the changes in General Fixed Assets for the year ending December 31, 2000, follows:

	Balance 01/01/2000	Additions	Deletions	Balance 12/31/2000
Land	\$2,540,517	\$0	\$399,843	\$2,140,674
Buildings and Improvements	31,825,492	2,011,851	1,166,792	32,670,551
Vehicles and Equipment	15,703,970	332,233	3,515,138	12,521,065
Infrastructure	77,303,568	0	0	77,303,568
Totals	\$127,373,547	\$2,344,084	\$5,081,773	\$124,635,858

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Note 17. Risk Management

A. 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 contracted with CORSA (County Risk Sharing Authority, Inc.) for all property and general liability coverage including automobiles, equipment, public officials liability and police professional. The Hartford Insurance Company insures boilers and sewage treatment and well field equipment. Also, \$14,242 of the general fund balance has been designated to pay general liability claims.

Property and general liability deductible equals \$2,500, for \$1,000,000 in coverage. Automobile liability has a \$1,000,000 combined single limit of liability. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

For 2000, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 11) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings that accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of CompManagement, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows the representatives of the Plan to access loss experience for three years following the last year of participation.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

B. Component Unit

The Workshop insurance coverage includes the following:

<u>Insurance Company</u>	<u>Amount</u>	<u>Frequency</u>	<u>Deductible</u>
Westfield Insurance Companies:			
Business Auto	\$1,000,000	each accident	n/a
Commercial Property	230,000		\$250
Commercial Inland Marine	30,000		250
Commercial Crime	5,000	each employee *	n/a
Nationwide Mutual Insurance Company:			
Comprehensive Liability	1,000,000	each occurrence	1,000
	5,000,000	aggregate	

* For three authorized employees to sign company checks.

Settled claims have not exceeded this commercial coverage in any of the past three years.

For 2000, the Workshop participated in the Ohio Association of Adult Services' Worker's Compensation Group Rating Plan (Plan), an insurance purchasing pool. The Plan is intended to achieve lower worker's compensation rates while establishing safer working conditions and environments for the members. The Plan is managed by CompManagement, Inc., Dublin, Ohio.

Note 18. Employee Retirement Systems

A. Public Employees Retirement System (PERS)

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report that may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,543,100, \$2,510,084, and \$1,759,109, respectively; 76 percent has been contributed for 2000 and 100 percent has

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

B. State Teachers Retirement System (STRS)

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 6 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2000, 1999, and 1998 were \$81,928, \$187,537, and \$127,224, respectively; 95 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

Note 19. Postemployment Benefits

A. Public Employees Retirement System (PERS)

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$1,014,577. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

B. State Teachers Retirement System (STRS)

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$109,237 for 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3.419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Note 20. Other Employee Benefits

A. 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 met all necessary requirements at the time of retirement. As of December 31, 2000, the liability for compensated absences was \$1,966,188 for the entire County.

B. 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, vision and dental benefits through QualChoice, Inc., to all employees. United Health medical benefits are also available to the employees.

Note 21. Capitalized Leases - Lessee Disclosure

The County entered into capital leases for the acquisition of copying equipment, telephone equipment, computer equipment, a vehicle and office space. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service in the general purpose financial statement for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis. General fixed assets acquired by lease have been capitalized in the General Fixed Assets Account Group in the amount of \$3,188,467, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the General Long-term Obligations Account Group.

During 2000, the County Engineer returned a Toshiba 6550 copier that was leased and paid \$5,066 of the outstanding lease amount as of December 31, 2000. The remaining lease payments of \$1,758 were cancelled.

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Notes to the General Purpose Financial Statements December 31, 2000

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2000:

Year Ending	Amount
Total Minimum Lease Payments - 2001	\$6,843
Less: Amount Representing Interest	(122)
Present Value of Minimum Lease Payments	\$6,721

Note 22. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2000, follows:

	Balance 1/1/00	Issued	Retired	Balance 12/31/00
Fund				
Capital Projects Funds:				
Construction:				
Human Services Improvements 3.38%	\$2,250,000	\$2,175,000	\$2,250,000	\$2,175,000
Permanent Improvement:				
County Facilities Improvements 3.38%	450,000	0	450,000	0
Enterprise Fund:				
Sewer Planning - Auburn 4.34%	80,000	70,000	80,000	70,000
Valley View Sewer Project 4.00%	100,000	90,000	100,000	90,000
Total	\$2,880,000	\$2,335,000	\$2,880,000	\$2,335,000

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 General Purpose Financial Statements December 31, 2000

Note 23. Long-Term Debt

Changes in the County's long-term obligations during the year ended December 31, 2000, consist of the following:

	Outstanding 12/31/1999	Additions	Deductions	Outstanding 12/31/2000
Enterprise Fund: (To be paid from enterprise revenue)				
General Obligation Bonds				
Sanitary Sewer Improvements 1990 6.5%	\$105,000	\$0	\$105,000	\$0
Sewer - McFarland 1983 9%	455,000	0	65,000	390,000
Revenue Bond				
Burton Lakes 1981 5%	181,000	0	5,000	176,000
OPWC Loan 0.0%	525,000	0	26,250	498,750
OWDA Loans				
Chagrin Heights Sewer 4.16%	561,462	0	13,224	548,238
Bellwood Sewer 3.50%	1,158,875	0	40,853	1,118,022
Valley View Sewer 3.50%	3,731,185	94,831	0	3,826,016
County Water Engineering 3.50%	53,672	0	19,355	34,317
Auburn Corners 3.50%	0	2,212,941	0	2,212,941
County Water Tower 3.52%	0	308,932	6,951	301,981
Water Treatment Plant 4.16%	0	710,430	0	710,430
Total OWDA Loans	5,505,194	3,327,134	80,383	8,751,945
Total Enterprise	\$6,771,194	\$3,327,134	\$281,633	\$9,816,695
General Long-Term Obligations:				
Capital Leases				
General Fund				
Board of Elections - Canon Copier	\$381	\$0	\$381	\$0
Clerk of Courts - Toshiba Copier	6,388	0	3,962	2,426
Microfilm Board - Toshiba Copier	2,189	0	2,189	0
Planning Commission - Tosh Copier	1,026	0	1,026	0
Prosecutor - Toshiba Copier	12,205	0	9,062	3,143
Sheriff - Van	1,873	0	1,873	0
Special Revenue Fund				
Co Recorder Micrograph - Copier	2,770	0	1,618	1,152
Mental Retardation - Minolta Copier	2,905	0	2,905	0
Motor Vehicle - Toshiba Copier	6,824	0	5,066	0
Total Capital Leases	36,561	0	28,082	6,721

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Notes to the General Purpose Financial Statements December 31, 2000

	Outstanding 12/31/1999	Additions	Deductions	Outstanding 12/31/2000
Compensated Absences	\$1,128,673	\$656,789	\$0	\$1,785,462
Intergovernmental Payable	758,209	510,835	758,209	510,835
General Obligation Bonds:				
County Building Construction 1983 9%	60,000	0	15,000	45,000
County Various Purpose 1990 6.5%	170,000	0	170,000	0
Highway Engineer Garage/Storage 1992 5.5%	1,550,000	0	160,000	1,390,000
Total General Obligation	1,780,000	0	345,000	1,435,000
Special Assessment Bonds:				
Sewer - McFarland 1979 7.1%	16,000	0	16,000	0
Sewer - McFarland 1980 7.5%	30,000	0	30,000	0
Sewer - Aquilla 1984 5%	184,646	0	7,700	176,946
Sewer - Aquilla 1984 8.4%	3,850	0	154	3,696
Sewer - Improvement 1993 2.7%	1,565,000	0	80,000	1,485,000
Sewer - Chagrin Falls Park 1994 5.3%	503,839	0	5,296	498,543
Sewer - Bainbridge 1995 3.9%	2,395,000	0	65,000	2,330,000
Burton Heights Boulevard 1995 5%	33,791	0	6,108	27,683
Total Special Assessments	4,732,126	0	210,258	4,521,868
Notes Payable	2,000,000	1,800,000	2,000,000	1,800,000
Total General Long-Term Obligations	\$10,435,569	\$2,967,624	\$3,341,549	\$10,059,886

The Revenue Bond and the Enterprise Fund General Obligation Bonds will be paid from charges for services revenue in the Enterprise Funds. The OPWC loan will be paid from charges for services revenue in the Enterprise funds. The County entered into contractual agreements for new construction loans from OWDA. Under the terms of these agreements, OWDA will reimburse, advance, or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and add them to the total amounts of the final loans. A line of credit has been established for the Valley View, Chagrin Heights and Bellwood OWDA loans; however, since the loans have not been finalized, repayment schedules are not included in the schedule of debt service requirements.

Capital leases will be paid from fund revenues in the General Fund or Special Revenue Funds. During 2000, the County Engineer returned a Toshiba 6550 copier that was leased and paid \$5,066 of the outstanding lease amount as of December 31, 2000. The remaining lease payments of \$1,758 were cancelled.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

General Obligation Bonds will be retired from the Debt Service Fund using tax monies. The Special Assessment Bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, the County would make payment. Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported in the general long-term obligations account group and will be paid from the Debt Service Fund. The note matures on March 9, 2001 (See Note 29). Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid. The Intergovernmental Payable represents contractually required pension contributions paid outside the available period and will be paid from the fund which the employee is paid.

Special Assessments related to the Canyon Lakes portion of the Sanitary Sewer - Improvements bond have been deferred for five years to the developer; however assessments will be levied upon transfer of title. Special Assessments related to the Bainbridge portion of the Sanitary Sewer - Improvement bond were levied in 1999 and collected in 2000.

Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported in the general long-term obligations account and will be paid from the debt service fund.

The following is a summary of the County's future annual principal and interest requirements for General Obligation, Revenue and Special Assessment bonded debt:

Year	General Obligation Bonds	Revenue Bond	Special Assessment Bonds	OPWC Loans	Totals
2001	\$368,937	\$13,800	\$453,643	\$26,250	\$862,630
2002-2006	1,682,842	68,200	2,268,476	131,250	4,150,768
2007-2011	249,335	69,200	2,230,750	131,250	2,680,535
2012-2016	0	69,050	1,490,403	131,250	1,690,703
2017-2021	0	68,150	207,954	78,750	354,854
2022-2026	0	0	175,640	0	175,640
2027-2031	0	0	158,738	0	158,738
2032-2034	0	0	95,213	0	95,213
Totals	<u>\$2,301,114</u>	<u>\$288,400</u>	<u>\$7,080,817</u>	<u>\$498,750</u>	<u>\$10,169,081</u>

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, 2000, are an overall debt margin of \$49,858,144; and an unvoted debt margin of \$17,738,217.

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

The County has issued three issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$29,335,000 at December 31, 2000 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 25. Interfund Transactions

Interfund balances at December 31, 2000, consist of the following individual fund billings:

	Due From	Due To	Interfund Receivable	Interfund Payable
General Fund	\$433,962	\$2,174	\$442,500	\$0
Special Revenue Funds:				
Aging	0	13,244	0	0
911	0	26,664	0	0
Community Development Administration	0	62,593	0	0
Youth Center	0	0	9,600	0
County Home	0	570	0	0
Public Assistance	0	26,531	0	0
Transportation Administration	19,404	161,713	0	51,000
Motor Vehicle License	0	3,200	0	0
Youth Subsidy	0	0	0	9,600
Total Special Revenue Funds	19,404	294,515	9,600	60,600
Capital Project Fund				
Construction	0	0	0	391,500
Enterprise Fund				
Water District	1,190	0	0	0
Agency Funds:				
Emergency Management Agency	0	132,021	0	0
Geauga/Trumbull Solid Waste Dist.	0	18,596	0	0
Health District	0	1,250	0	0
Family First	0	6,000	0	0
Total Agency Funds	0	157,867	0	0
Totals	\$454,556	\$454,556	\$452,100	\$452,100

Note 26. Segment Information for Enterprise Funds and Component Unit

The County's Enterprise Funds account for the provision of water and waste water services. The County has one waste water district and one water district, with a separate rate structure for each district. Each

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

district is accounted for in a separate Enterprise Fund. The Component Unit, Metzenbaum Sheltered Industries, provides various services for the mentally retarded/developmentally disabled. Key financial information as of and for the year ended December 31, 2000, for each fund and for the Workshop is as follows:

	Water Resources	Water District	Total Primary Government	Component Unit	Total Reporting Entity
Operating Revenues	\$4,076,873	\$463,049	\$4,539,922	\$171,967	\$4,711,889
Depreciation Expense	1,986,901	491,608	2,478,509	5,213	2,483,722
Operating Income (Loss)	(205,836)	(403,278)	(609,114)	9,669	(599,445)
Operating Transfers In	930,353	0	930,353	0	930,353
Operating Transfers Out	(854,049)	0	(854,049)	0	(854,049)
Net Income (Loss)	(1,020,467)	(536,137)	(1,556,604)	11,956	(1,544,648)
Current Capital Contributions	754,200	96,903	851,103	0	851,103
Property, Plant and Equipment					
Additions	4,998,459	39,758	5,038,217	0	5,038,217
Deletions	866,581	132,859	999,440	0	999,440
Net Working Capital	3,299,346	519,563	3,818,909	98,195	3,917,104
Total Assets	22,319,409	2,343,482	24,662,891	116,929	24,779,820
Bonds and Other Long- Term Liabilities					
Payable from Revenue	9,762,469	6,834	9,769,303	0	9,769,303
Total Equity	12,074,431	2,326,106	14,400,537	113,831	14,514,368
Encumbrance Outstanding at December 31, 2000	6,239,376	31,380	6,270,756	0	6,270,756

Note 27. Contributed Capital

Changes to the Enterprise Funds' contributed capital for the year ended December 31, 2000, are as follows:

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

	Water Resources	Water District	Totals
Contributed Capital December 31, 1999	\$16,717,679	\$4,776,163	\$21,493,842
Add: Tap-in Fees	754,200	96,903	851,103
Less: Depreciation on Assets			
Acquired by Capital Grants	(176,074)	0	(176,074)
Contributed Capital December 31, 2000	\$17,295,805	\$4,873,066	\$22,168,871

Note 28. Reconciliation of GAAP Basis to Budget Basis Statements

Budgetary Basis of Accounting - While reporting financial position, results of operations and changes in fund balance/retained earnings on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual, All Governmental Fund Types and the Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual, Proprietary Fund Type - Primary Government are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with state statute. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures/expenses for all funds (budget basis) rather than as a reservation of fund balance for governmental fund types and as note disclosure for the proprietary fund type (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. Principal and interest payments on bonds and notes and the corresponding revenues are reported in a debt service fund (budget basis) rather than in the fund that received the proceeds (GAAP basis).
6. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis.

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types and Expendable Trust Fund

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP Basis	(\$406,588)	\$182,472	\$52,947	\$858,350	\$1,758
Net Adjustment for Revenue Accruals	(547,313)	(467,577)	897,148	(592,003)	0
Note Proceeds	0	0	2,335,000	0	0
Loan Repayments	0	691,297	0	0	0
Advances In	52,000	51,000	0	91,500	0
Increase in Investments To Fair Value	(399,369)	0	0	0	0
Perspective Differences:					
Transfers for Debt					
Retirement	0	0	897,537	(639,113)	0
Interest and Fiscal Charges	0	0	(177,536)	113,466	0
Principal Retirement	0	0	(3,055,000)	0	0
Loans Issued	0	(814,880)	0	0	0
Net Adjustment for Expenditure Accrual	333,342	727,849	(897,537)	800,378	0
Advances Out	(142,500)	(52,000)	0	0	0
Excess of Revenues and Other Financing Sources Over Exp- enditures and Other Financing Uses – Non-Budgeted Funds	0	0	0	0	(1,758)
Expenditures Against Prior Year Encumbrances	1,028,181	1,341,023	0	761,641	0
Encumbrances Outstanding at Year – End	(432,558)	(2,664,832)	0	(752,659)	0
Budget Basis	<u>(\$514,805)</u>	<u>(\$1,005,648)</u>	<u>\$52,559</u>	<u>\$641,560</u>	<u>\$0</u>

Geauga County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

Net Loss/Excess of Revenues Under Expenses and Operating Transfers Proprietary Fund Type and Component Unit

	Enterprise	Component Unit	Total Reporting Entity
GAAP Basis	(\$1,556,604)	\$11,596	(\$1,545,008)
Net Adjustment for Revenue Accruals	(53,441)	0	(53,441)
Tap-in Fees	851,103	0	851,103
Net Adjustment for Expense Accruals	(274,352)	0	(274,352)
Capital Outlay	(5,038,217)	0	(5,038,217)
Depreciation	2,478,509	0	2,478,509
OWDA Loan Proceeds	3,327,134	0	3,327,134
Loss on the Disposal of Fixed Assets	999,440	0	999,440
Perspective Differences:			
Interest and Fiscal Charges	62,710	0	62,710
Transfers Out for Debt Service	(258,424)	0	(258,424)
Principal Retirement	106,633	0	106,633
Expenses Against Prior Year Encumbrances	411,429	0	411,429
Encumbrances at Year-End	(6,270,756)	0	(6,270,756)
Excess - Non-Budgeted Fund	0	(11,596)	(11,596)
Budget Basis	(\$5,214,836)	\$0	(\$5,214,836)

Note 29. Subsequent Event

On March 8, 2001, the County retired \$1,800,000 in bond anticipation notes and reissued \$1,600,000 in notes on behalf of the Geauga County Library for the purpose of constructing a new Public Library. The new notes have an interest rate of 3.75 percent and mature on March 7, 2002.

Geauga County, Ohio

Combining, Individual Fund and Account Group Statements and Schedules

General Fund

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Property and Other Taxes	\$5,332,500	\$5,494,511	\$5,469,840	(\$24,671)
Sales Tax	3,400,000	4,100,000	4,159,659	59,659
Charges for Services	2,428,300	2,586,119	2,610,011	23,892
Licenses and Permits	14,900	13,348	13,483	135
Fines and Forfeitures	169,100	147,000	160,321	13,321
Intergovernmental	1,776,426	2,104,282	2,140,449	36,167
Interest	1,600,000	2,200,000	2,232,921	32,921
Rentals	95,250	70,197	69,171	(1,026)
Other	464,607	598,981	605,846	6,865
Total Revenues	15,281,083	17,314,438	17,461,701	147,263
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	504,238	507,211	480,241	26,970
Materials and Supplies	6,500	6,500	4,450	2,050
Contract Services	700	700	0	700
Other	148,500	164,922	154,201	10,721
Capital Outlay	21,400	28,792	24,396	4,396
Microfilm Board				
Personal Services	121,439	92,553	91,818	735
Materials and Supplies	5,010	8,010	8,010	0
Other	3,953	13,531	13,531	0
Capital Outlay	6,789	18,929	18,887	42
Auditor				
Personal Services	418,150	420,390	409,149	11,241
Materials and Supplies	7,550	7,350	7,264	86
Contract Services	21,650	21,400	18,620	2,780
Other	8,000	8,440	7,063	1,377
Treasurer				
Personal Services	194,485	191,180	186,704	4,476
Materials and Supplies	1,300	1,159	1,155	4
Contract Services	16,000	16,792	16,345	447
Other	14,200	12,462	9,443	3,019
Capital Outlay	4,500	7,546	7,546	0

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Prosecutor				
Personal Services	\$603,356	\$589,012	\$579,471	\$9,541
Materials and Supplies	21,000	21,000	21,000	0
Contract Services	11,000	11,000	11,000	0
Other	55,507	55,507	55,503	4
Budget Commission				
Materials and Supplies	300	300	196	104
Bureau of Inspection				
Other	70,000	70,000	57,994	12,006
Planning Commission				
Personal Services	197,578	197,092	197,092	0
Materials and Supplies	2,600	4,100	3,945	155
Other	28,959	33,735	33,609	126
Capital Outlay	0	17,084	17,010	74
Automatic Data Processing Board				
Personal Services	458,819	456,996	436,983	20,013
Materials and Supplies	28,000	26,000	18,993	7,007
Contract Services	86,373	86,373	79,350	7,023
Other	21,185	25,285	22,322	2,963
Capital Outlay	0	8,397	7,134	1,263
Board of Elections				
Personal Services	397,396	440,497	428,845	11,652
Materials and Supplies	7,000	8,700	8,481	219
Contract Services	98,500	98,500	98,088	412
Other	12,250	15,017	14,725	292
Capital Outlay	5,000	18,500	18,487	13
Maintenance and Operations				
Personal Services	376,598	381,542	367,826	13,716
Materials and Supplies	54,000	59,000	59,000	0
Contract Services	720,000	785,000	764,128	20,872
Other	225,000	219,985	157,521	62,464
Capital Outlay	42,000	54,800	31,484	23,316

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Recorder				
Personal Services	\$147,490	\$149,458	\$149,108	\$350
Materials and Supplies	10,000	10,000	9,033	967
Contract Services	500	500	375	125
Other	2,497	1,603	1,603	0
Total General Government				
Legislative and Executive	5,187,272	5,372,850	5,109,129	263,721
General Government:				
Judicial				
Common Pleas Court				
Personal Services	523,341	561,312	528,628	32,684
Materials and Supplies	3,300	5,298	3,275	2,023
Contract Services	8,500	8,473	4,580	3,893
Other	8,100	12,481	3,769	8,712
Capital Outlay	2,500	0	0	0
Jury Commission				
Personal Services	6,231	6,420	5,966	454
Materials and Supplies	450	450	373	77
Contract Services	92	98	98	0
Other	150	150	119	31
Court of Appeals				
Other	36,000	48,231	43,231	5,000
Juvenile Court				
Personal Services	318,591	313,281	301,010	12,271
Materials and Supplies	3,900	5,900	5,708	192
Contract Services	32,500	54,000	37,529	16,471
Other	50,564	54,064	47,427	6,637
Capital Outlay	1,500	2,500	1,500	1,000
Probate Court				
Personal Services	133,556	140,841	132,642	8,199
Materials and Supplies	7,000	7,000	5,967	1,033
Contract Services	6,200	6,700	1,725	4,975
Other	2,000	2,500	2,103	397
Capital Outlay	0	500	500	0

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Adult Probation				
Personal Services	\$33,350	\$40,772	\$39,890	\$882
Materials and Supplies	300	300	277	23
Contract Services	92	98	98	0
Juvenile Probation				
Personal Services	163,337	173,849	166,563	7,286
Materials and Supplies	600	600	502	98
Contract Services	500	500	0	500
Other	4,935	4,935	4,393	542
Capital Outlay	600	600	600	0
Clerk of Courts				
Personal Services	254,907	247,155	235,251	11,904
Materials and Supplies	10,000	10,468	9,859	609
Contract Services	5,250	5,035	4,958	77
Other	8,000	7,747	7,464	283
Municipal Court				
Personal Services	105,794	104,047	99,281	4,766
Other	9,600	14,600	10,903	3,697
Law Library				
Personal Services	41,611	45,298	40,611	4,687
Public Defender				
Personal Services	184,578	190,335	182,949	7,386
Materials and Supplies	1,400	1,400	1,207	193
Contract Services	10,500	10,761	10,760	1
Other	9,200	16,739	4,328	12,411
Capital Outlay	1,111	16,191	11,349	4,842
Total General Government				
Judicial	<u>1,990,140</u>	<u>2,121,629</u>	<u>1,957,393</u>	<u>164,236</u>
Public Safety				
Detention Home				
Other	286,984	286,984	286,894	90

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Coroner				
Personal Services	\$42,937	\$43,343	\$43,343	\$0
Materials and Supplies	200	150	150	0
Contract Services	25,000	28,500	23,722	4,778
Other	1,000	271	271	0
Lab and Morgue				
Personal Services	152,783	137,537	137,529	8
Materials and Supplies	1,000	642	642	0
Other	24,000	29,539	27,865	1,674
Capital Outlay		17,051	17,051	0
Sheriff				
Personal Services	4,084,589	4,358,224	4,271,101	87,123
Materials and Supplies	154,700	215,254	215,209	45
Contract Services	419,993	443,093	378,739	64,354
Other	22,200	26,107	25,805	302
Capital Outlay	156,292	395,280	387,477	7,803
Building Department				
Personal Services	300,886	297,937	279,710	18,227
Materials and Supplies	3,500	3,390	3,000	390
Contract Services	33,000	37,336	34,255	3,081
Other	5,900	5,900	5,030	870
Capital Outlay	0	14,221	11,366	2,855
Total Public Safety	5,714,964	6,340,759	6,149,159	191,600
Public Works				
Engineer				
Personal Services	94,979	104,179	102,117	2,062
Materials and Supplies	10,500	15,500	14,531	969
Capital Outlay	3,000	3,000	3,000	0
Geauga Portage Juvenile Detention				
Capital Outlay	0	350,000	315,339	34,661
Total Public Works	108,479	472,679	434,987	37,692
Human Services				
Veterans Services				
Personal Services	88,901	100,176	99,455	721
Other	47,500	90,500	90,113	387
Capital Outlay	7,400	38,400	38,400	0
Total Human Services	143,801	229,076	227,968	1,108

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Other				
Bonds for Officials	\$3,000	\$3,300	\$3,124	\$176
Insurance	56,670	60,170	51,778	8,392
Contract Services	310,000	325,000	236,718	88,282
Miscellaneous	680,000	518,733	289,435	229,298
Miscellaneous - Dues/Membership	49,561	49,561	36,561	13,000
Miscellaneous - Services	215,000	215,000	160,463	54,537
Miscellaneous - Equipment	65,000	162,685	8,740	153,945
Total Other	<u>1,379,231</u>	<u>1,334,449</u>	<u>786,819</u>	<u>547,630</u>
Intergovernmental				
Cooperative Extension Service Grants	260,986	260,986	259,820	1,166
Soil and Water Grants	98,764	98,764	98,764	0
Other Agriculture Programs Grants	4,834	4,804	4,204	600
Other Health Programs Grants	187,029	187,029	184,028	3,001
Total Intergovernmental	<u>551,613</u>	<u>551,583</u>	<u>546,816</u>	<u>4,767</u>
Total Expenditures	<u>15,075,500</u>	<u>16,423,025</u>	<u>15,212,271</u>	<u>1,210,754</u>
Excess of Revenues Over Expenditures	<u>205,583</u>	<u>891,413</u>	<u>2,249,430</u>	<u>1,358,017</u>
Other Financing Sources (Uses):				
Operating Transfers In	411,549	374,901	352,700	(22,201)
Operating Transfers Out	(2,203,387)	(4,079,986)	(3,026,435)	1,053,551
Advances In	0	52,000	52,000	0
Advances Out	0	(142,500)	(142,500)	0
Total Other Financing Sources (Uses)	<u>(1,791,838)</u>	<u>(3,795,585)</u>	<u>(2,764,235)</u>	<u>1,031,350</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(1,586,255)	(2,904,172)	(514,805)	2,389,367
Fund Balance at Beginning of Year	2,919,160	2,919,160	2,919,160	0
Unexpended Prior Year Encumbrances	58,094	58,094	58,094	0
Fund Balance at End of Year	<u>\$1,390,999</u>	<u>\$73,082</u>	<u>\$2,462,449</u>	<u>\$2,389,367</u>

Geauga County, Ohio

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's special revenue funds:

Real Estate Assessment - To account for state mandated county-wide real estate reappraisals funded by charges to the political subdivisions located within the County.

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

Community Development Administration - To account for federal grant revenue expended for administrative costs of the community development grant program.

County Recorder Micrographics - To account for revenue expended for microfilming county records.

Certificate of Title - To account for revenue derived from charges for services expended for subsidizing the operation of the Title department.

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

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

Care and Custody - To account for state grant monies expended for the care of delinquent juveniles.

Volunteer Guardianship - To account for monies expended to recruit, train and provide volunteer guardians for indigent and non-indigent wards in Probate Court.

911 Program - In 1993, the County residents voted to increase the sales tax one-quarter percent to provide a 911 emergency phone system for the County.

800 System Communication - Due to the County's close proximity to Cleveland Electric Illuminating Company's nuclear power plant, the County receives monies from CEI to fund an emergency preparedness program.

Youth Center - To account for the operation of the Youth Center, funded by state grants.

Victim Witness - To account for a federal grant administered through the prosecutor's office to provide assistance to the victims and witnesses that are citizens of the County.

Indigent Guardianship - To account for money received in fines expended by the courts for indigent clients representation.

DARE Grant - To account for grant monies received by the Sheriff's Department for drug-related education in the County schools.

Motor Vehicle License - To account for 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.

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

(Continued)

Geauga County, Ohio

Special Revenue Funds (Continued)

Mental Health - To account for federal and state grants that have been expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public at large.

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

Mental Retardation - To account for the operation of a school for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and federal and state grants.

Public Assistance - To account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

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

Joint Training Partnership - To account for federal grants that are expended for employment opportunities for eligible individuals.

Mental Retardation Residential Services (M.R. Residential Services) - To account for the operation of residential services and supported living services of the mentally retarded and developmentally disabled funded primarily by the state.

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

Transportation Administration - To account for a reimbursable state grant that is expended for administrative costs of the busing system in the County.

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

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

Revolving Loan - To account for initial loans made by the County to local businesses and the subsequent repayment of these loans.

Municipal Road Tax - To account for the portion of the \$5.00 permissive license tax that is retained by the County for road projects on major thoroughfares in the villages of the County.

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:

Substance Abuse
County Cop Education
COPS Fast
Drug Law Enforcement
Violence Against Women Act
COPS More
Juvenile Block Grant

Narcotics
Drug Prosecution
Education and Enforcement
Juvenile Indigent Drivers
Commissary Fund
Victim Advocate
Sheriff K-9 Unit

Youth Service Subsidy
Domestic Violence
Youth Center Services
Prison Diversion
Victims of Crime Act
Chardon Tower
Court Security

Geauga County, Ohio

Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	<u>Real Estate Assessment</u>	<u>Delinquent Tax Collector</u>	<u>Community Development Administration</u>	<u>County Recorder Micrographics</u>	<u>Certificate of Title</u>
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$608,121	\$325,755	\$91,671	\$204,433	\$75,961
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables					
Property and Other Taxes	0	0	0	0	0
Accounts	111	0	0	472	17,333
Accrued Interest	0	0	0	0	0
Loans	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Agency Fund					
Property and Other Taxes	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Inventories	474	0	512	0	1,597
Total Assets	<u>\$608,706</u>	<u>\$325,755</u>	<u>\$92,183</u>	<u>\$204,905</u>	<u>\$94,891</u>
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	\$4,780	\$0	\$2,614	\$996	\$3,353
Contracts Payable	1,919	0	4,300	0	0
Accrued Wages	7,096	1,646	1,402	0	3,188
Compensated Absences Payable	1,125	0	0	0	0
Due to Other Funds	0	0	62,593	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	6,312	1,352	1,334	0	2,864
Deferred Revenue	0	0	0	0	0
Total Liabilities	<u>21,232</u>	<u>2,998</u>	<u>72,243</u>	<u>996</u>	<u>9,405</u>
Fund Equity:					
Fund Balances					
Reserved for Encumbrances	401,286	0	2,641	79,503	1,309
Reserved for Inventory	474	0	512	0	1,597
Reserved for Loans	0	0	0	0	0
Unreserved, Undesignated (Deficit)	185,714	322,757	16,787	124,406	82,580
Total Fund Equity (Deficit)	<u>587,474</u>	<u>322,757</u>	<u>19,940</u>	<u>203,909</u>	<u>85,486</u>
Total Liabilities and Fund Equity	<u>\$608,706</u>	<u>\$325,755</u>	<u>\$92,183</u>	<u>\$204,905</u>	<u>\$94,891</u>

<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>	<u>Volunteer Guardianship</u>	<u>911 Program</u>	<u>800 System Communication</u>
\$10,861	\$2,871	\$708,910	\$4,480	\$3,399,828	\$23,471
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
180	0	0	0	398	0
<u>\$11,041</u>	<u>\$2,871</u>	<u>\$708,910</u>	<u>\$4,480</u>	<u>\$3,400,226</u>	<u>\$23,471</u>
\$195	\$0	\$1,500	\$0	\$629	\$2,772
0	0	13,623	0	194	0
779	635	1,740	0	1,235	863
0	0	472	0	550	550
0	0	0	0	26,664	0
0	0	0	0	0	0
564	556	1,522	0	1,100	768
0	0	0	0	0	0
<u>1,538</u>	<u>1,191</u>	<u>18,857</u>	<u>0</u>	<u>30,372</u>	<u>4,953</u>
628	2,392	18,937	0	3,499	10,888
180	0	0	0	398	0
0	0	0	0	0	0
8,695	(712)	671,116	4,480	3,365,957	7,630
<u>9,503</u>	<u>1,680</u>	<u>690,053</u>	<u>4,480</u>	<u>3,369,854</u>	<u>18,518</u>
<u>\$11,041</u>	<u>\$2,871</u>	<u>\$708,910</u>	<u>\$4,480</u>	<u>\$3,400,226</u>	<u>\$23,471</u>

(Continued)

Geauga County, Ohio

Combining Balance Sheet
All Special Revenue Funds (Continued)
December 31, 2000

	Youth Center	Victim Witness	Indigent Guardianship	DARE Grant
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$133,747	\$24,669	\$37,754	\$42,400
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables				
Property and Other Taxes Accounts	0 1,043	0 0	0 630	0 0
Accrued Interest	0	0	0	0
Loans	0	0	0	0
Intergovernmental	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Agency Fund				
Property and Other Taxes	0	0	0	0
Interfund Receivable	9,600	0	0	0
Inventories	442	1,645	0	0
Total Assets	\$144,832	\$26,314	\$38,384	\$42,400
Liabilities and Fund Equity:				
Liabilities:				
Accounts Payable	\$798	\$0	\$0	\$0
Contracts Payable	477	0	904	0
Accrued Wages	5,789	670	0	3,533
Compensated Absences Payable	75	134	0	0
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	4,687	635	0	1,425
Deferred Revenue	0	0	0	0
Total Liabilities	11,826	1,439	904	4,958
Fund Equity:				
Fund Balances				
Reserved for Encumbrances	2,845	1,332	296	0
Reserved for Inventory	442	1,645	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	129,719	21,898	37,184	37,442
Total Fund Equity (Deficit)	133,006	24,875	37,480	37,442
Total Liabilities and Fund Equity	\$144,832	\$26,314	\$38,384	\$42,400

Motor Vehicle License	Ditch Maintenance	Mental Health	Dog and Kennel	Mental Retardation	Public Assistance
\$577,326	\$3,777	\$1,887,168	\$46,270	\$647,993	\$1,002,020
0	0	0	0	700	8,418
25,258	0	0	0	0	0
3,935	0	23,888	79	0	0
3,513	0	0	0	0	0
0	0	0	0	0	0
279,626	0	143,028	0	0	240,000
0	0	0	0	0	0
0	0	1,186,400	0	3,929,001	0
0	0	0	0	0	0
349,681	0	1,594	3,690	64,224	7,899
<u>\$1,239,339</u>	<u>\$3,777</u>	<u>\$3,242,078</u>	<u>\$50,039</u>	<u>\$4,641,918</u>	<u>\$1,258,337</u>
\$32,906	\$0	\$8,811	\$560	\$23,241	\$32,259
92,498	0	121,423	490	55,411	112,118
47,265	0	4,282	2,824	130,974	37,123
9,285	0	1,998	75	2,340	4,111
3,200	0	0	0	0	26,531
0	0	0	0	0	0
37,485	0	3,885	2,244	110,614	33,149
0	0	1,186,400	0	3,929,001	0
<u>222,639</u>	<u>0</u>	<u>1,326,799</u>	<u>6,193</u>	<u>4,251,581</u>	<u>245,291</u>
84,455	0	203,357	356	58,526	461,764
349,681	0	1,594	3,690	64,224	7,899
0	0	0	0	0	0
582,564	3,777	1,710,328	39,800	267,587	543,383
<u>1,016,700</u>	<u>3,777</u>	<u>1,915,279</u>	<u>43,846</u>	<u>390,337</u>	<u>1,013,046</u>
<u>\$1,239,339</u>	<u>\$3,777</u>	<u>\$3,242,078</u>	<u>\$50,039</u>	<u>\$4,641,918</u>	<u>\$1,258,337</u>

(Continued)

Geauga County, Ohio

Combining Balance Sheet
All Special Revenue Funds (Continued)
December 31, 2000

	Children's Services Levy	M. R. Residential Services	Child Support Enforcement	Transportation Administration
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$356,442	\$411,493	\$314,409	\$46,174
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables				
Property and Other Taxes Accounts	0	0	0	0
Accrued Interest	0	0	0	6,566
Loans	0	0	0	0
Intergovernmental	0	0	200,000	8,216
Due from Other Funds	0	0	0	19,404
Due from Agency Fund				
Property and Other Taxes	728,600	0	0	0
Interfund Receivable	0	0	0	0
Inventories	0	0	0	0
Total Assets	<u>\$1,085,042</u>	<u>\$411,493</u>	<u>\$514,409</u>	<u>\$80,360</u>
Liabilities and Fund Equity:				
Liabilities:				
Accounts Payable	\$17,450	\$260	\$0	\$1,765
Contracts Payable	25,114	155,265	475	6,219
Accrued Wages	1,440	0	6,085	9,377
Compensated Absences Payable	453	0	3,462	2,312
Due to Other Funds	0	0	0	161,713
Interfund Payable	0	0	0	51,000
Intergovernmental Payable	1,246	0	5,867	8,453
Deferred Revenue	728,600	0	0	0
Total Liabilities	<u>774,303</u>	<u>155,525</u>	<u>15,889</u>	<u>240,839</u>
Fund Equity:				
Fund Balances				
Reserved for Encumbrances	125,734	135,216	29,078	2,493
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	185,005	120,752	469,442	(162,972)
Total Fund Equity (Deficit)	<u>310,739</u>	<u>255,968</u>	<u>498,520</u>	<u>(160,479)</u>
Total Liabilities and Fund Equity	<u>\$1,085,042</u>	<u>\$411,493</u>	<u>\$514,409</u>	<u>\$80,360</u>

<u>Aging</u>	<u>County Home</u>	<u>Revolving Loan</u>	<u>Municipal Road Tax</u>	<u>Other Public Safety Funds</u>	<u>Totals</u>
\$2,992,660	\$52,017	\$1,043,023	\$150,578	\$251,945	\$15,478,227
0	0	0	0	0	9,118
0	0	0	6,770	0	32,028
4,380	900	0	0	4,999	64,336
0	0	0	0	0	3,513
0	0	2,803,655	0	0	2,803,655
6,781	0	0	0	8,424	886,075
0	0	0	0	0	19,404
1,599,800	0	0	0	0	7,443,801
0	0	0	0	0	9,600
3,219	6,333	0	0	0	441,888
<u>\$4,606,840</u>	<u>\$59,250</u>	<u>\$3,846,678</u>	<u>\$157,348</u>	<u>\$265,368</u>	<u>\$27,191,645</u>
\$14,401	\$2,067	\$0	\$0	19,145	\$170,502
46,539	4,952	0	0	0	641,921
9,975	5,585	0	0	3,253	286,759
12,942	1,059	0	0	0	40,943
13,244	570	0	0	0	294,515
0	0	0	0	9,600	60,600
10,764	4,861	0	0	9,594	251,281
1,599,800	0	0	0	0	7,443,801
<u>1,707,665</u>	<u>19,094</u>	<u>0</u>	<u>0</u>	<u>41,592</u>	<u>9,190,322</u>
100,367	2,060	150,300	0	35,872	1,915,134
3,219	6,333	0	0	0	441,888
0	0	2,803,655	0	0	2,803,655
2,795,589	31,763	892,723	157,348	187,904	12,840,646
<u>2,899,175</u>	<u>40,156</u>	<u>3,846,678</u>	<u>157,348</u>	<u>223,776</u>	<u>18,001,323</u>
<u>\$4,606,840</u>	<u>\$59,250</u>	<u>\$3,846,678</u>	<u>\$157,348</u>	<u>\$265,368</u>	<u>\$27,191,645</u>

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics	Certificate of Title
Revenues:					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Charges for Services	637,347	140,689	0	84,986	272,137
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	156,201	0	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Contributions/Donations	0	0	0	0	0
Other	41,996	0	0	0	3,509
Total Revenues	<u>679,343</u>	<u>140,689</u>	<u>156,201</u>	<u>84,986</u>	<u>275,646</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	728,008	117,200	187,636	67,416	0
Judicial	0	0	0	0	227,457
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	1,618	0
Interest and Fiscal Charges	0	0	0	163	0
Total Expenditures	<u>728,008</u>	<u>117,200</u>	<u>187,636</u>	<u>69,197</u>	<u>227,457</u>
Excess of Revenues Over (Under) Expenditures	<u>(48,665)</u>	<u>23,489</u>	<u>(31,435)</u>	<u>15,789</u>	<u>48,189</u>
Other Financing Sources (Uses):					
Operating Transfers In	0	0	40,000	0	0
Operating Transfers Out	0	0	0	0	(35,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>0</u>	<u>(35,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(48,665)	23,489	8,565	15,789	13,189
Fund Balances (Deficit) at Beginning of Year	636,332	299,268	10,988	188,120	72,813
Increase (Decrease) in Reserve for Inventory	(193)	0	387	0	(516)
Fund Balances (Deficit) at End of Year	<u><u>\$587,474</u></u>	<u><u>\$322,757</u></u>	<u><u>\$19,940</u></u>	<u><u>\$203,909</u></u>	<u><u>\$85,486</u></u>

CASA	Intensive Supervision	Care and Custody	Volunteer Guardianship	911 Program	800 System Communication
\$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
8,371	39,369	318,468	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,267	0	5,735	0	602	87,275
<u>15,638</u>	<u>39,369</u>	<u>324,203</u>	<u>0</u>	<u>602</u>	<u>87,275</u>
0	0	0	0	0	0
40,367	44,341	297,884	18,900	0	0
0	0	0	0	549,639	151,200
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>40,367</u>	<u>44,341</u>	<u>297,884</u>	<u>18,900</u>	<u>549,639</u>	<u>151,200</u>
<u>(24,729)</u>	<u>(4,972)</u>	<u>26,319</u>	<u>(18,900)</u>	<u>(549,037)</u>	<u>(63,925)</u>
28,024	0	0	17,500	0	37,000
0	0	(51,889)	0	0	0
<u>28,024</u>	<u>0</u>	<u>(51,889)</u>	<u>17,500</u>	<u>0</u>	<u>37,000</u>
3,295	(4,972)	(25,570)	(1,400)	(549,037)	(26,925)
6,654	6,652	715,623	5,880	3,919,250	45,443
(446)	0	0	0	(359)	0
<u>\$9,503</u>	<u>\$1,680</u>	<u>\$690,053</u>	<u>\$4,480</u>	<u>\$3,369,854</u>	<u>\$18,518</u>

(Continued)

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds (Continued)
For the Year Ended December 31, 2000

	Youth Center	Victim Witness	Indigent Guardianship	DARE Grant
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	9,510	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	88,190	40,387	0	98,982
Special Assessments	0	0	0	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	18,865	4,777	0	580
Total Revenues	107,055	45,164	9,510	99,562
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	383,093	57,542	4,382	83,105
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	383,093	57,542	4,382	83,105
Excess of Revenues Over (Under) Expenditures	(276,038)	(12,378)	5,128	16,457
Other Financing Sources (Uses):				
Operating Transfers In	251,889	0	0	8,046
Operating Transfers Out	(17,112)	0	(10,000)	0
Total Other Financing Sources (Uses)	234,777	0	(10,000)	8,046
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(41,261)	(12,378)	(4,872)	24,503
Fund Balances (Deficit) at Beginning of Year	174,316	37,293	42,352	12,939
Increase (Decrease) in Reserve for Inventory	(49)	(40)	0	0
Fund Balances (Deficit) at End of Year	\$133,006	\$24,875	\$37,480	\$37,442

Motor Vehicle License	Ditch Maintenance	Mental Health	Dog and Kennel	Mental Retardation	Public Assistance
\$0	\$0	\$1,196,403	\$0	\$3,930,769	\$0
410,651	0	0	0	0	0
87,393	0	0	4,542	227,183	0
0	0	0	123,980	0	0
103,177	0	0	11,194	0	0
4,312,935	0	3,755,645	0	5,780,374	4,660,794
0	768	0	0	0	0
56,636	0	0	0	2,896	0
0	0	0	0	88,832	0
2,064	0	50,700	6,164	8,500	68,067
<u>4,972,856</u>	<u>768</u>	<u>5,002,748</u>	<u>145,880</u>	<u>10,038,554</u>	<u>4,728,861</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,468,766	2,298	0	0	0	0
0	0	4,316,013	194,100	0	0
0	0	0	0	9,605,949	4,658,668
0	0	0	0	0	0
5,066	0	0	0	2,905	0
272	0	0	0	95	0
<u>5,474,104</u>	<u>2,298</u>	<u>4,316,013</u>	<u>194,100</u>	<u>9,608,949</u>	<u>4,658,668</u>
<u>(501,248)</u>	<u>(1,530)</u>	<u>686,735</u>	<u>(48,220)</u>	<u>429,605</u>	<u>70,193</u>
500,000	0	0	54,500	0	126,300
(278,203)	0	0	0	(547,500)	(182,419)
<u>221,797</u>	<u>0</u>	<u>0</u>	<u>54,500</u>	<u>(547,500)</u>	<u>(56,119)</u>
(279,451)	(1,530)	686,735	6,280	(117,895)	14,074
1,302,440	5,307	1,229,429	37,111	501,003	997,856
(6,289)	0	(885)	455	7,229	1,116
<u>\$1,016,700</u>	<u>\$3,777</u>	<u>\$1,915,279</u>	<u>\$43,846</u>	<u>\$390,337</u>	<u>\$1,013,046</u>

(Continued)

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds (Continued)
For the Year Ended December 31, 2000

	Children's Services Levy	Joint Training Partnership	M.R. Residential Services	Child Support Enforcement
Revenues:				
Property and Other Taxes	\$754,147	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,500	0	0	210,035
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,640,282	379,870	927,876	910,344
Special Assessments	0	0	0	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	15,227	0	88,744	12,338
Total Revenues	2,411,156	379,870	1,016,620	1,132,717
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	2,603,963	398,891	1,346,431	979,522
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	2,603,963	398,891	1,346,431	979,522
Excess of Revenues Over (Under) Expenditures	(192,807)	(19,021)	(329,811)	153,195
Other Financing Sources (Uses):				
Operating Transfers In	0	0	400,000	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	400,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(192,807)	(19,021)	70,189	153,195
Fund Balances (Deficit) at Beginning of Year	503,546	19,021	185,779	345,325
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Fund Balances (Deficit) at End of Year	\$310,739	\$0	\$255,968	\$498,520

Transporation Administration	Municipal					Totals
	Aging	County Home	Revolving Loan	Road Tax	Other Public Safety Funds	
\$0	\$1,582,396	\$0	\$0	\$0	\$0	\$7,463,715
0	0	0	0	68,334	0	478,985
338,066	0	153,320	0	0	39,177	2,205,885
0	0	0	0	0	21,735	145,715
0	0	0	0	0	7,959	122,330
360,584	371,928	0	61,351	0	226,385	24,138,336
0	0	0	0	0	0	768
0	0	0	112,267	0	0	171,799
0	8,719	0	0	0	0	97,551
0	107,086	0	0	0	43,432	572,928
<u>698,650</u>	<u>2,070,129</u>	<u>153,320</u>	<u>173,618</u>	<u>68,334</u>	<u>338,688</u>	<u>35,398,012</u>
0	0	0	0	0	0	1,100,260
0	0	0	0	0	0	628,949
0	0	0	0	0	491,266	1,720,227
0	0	0	0	0	0	5,471,064
0	0	0	0	0	0	4,510,113
807,921	1,556,172	467,698	0	0	0	22,425,215
0	0	0	209,468	0	0	209,468
0	0	0	0	0	0	9,589
0	0	0	0	0	0	530
<u>807,921</u>	<u>1,556,172</u>	<u>467,698</u>	<u>209,468</u>	<u>0</u>	<u>491,266</u>	<u>36,075,415</u>
<u>(109,271)</u>	<u>513,957</u>	<u>(314,378)</u>	<u>(35,850)</u>	<u>68,334</u>	<u>(152,578)</u>	<u>(677,403)</u>
88,000	38,500	275,000	69,681	0	87,558	2,021,998
0	0	0	(40,000)	0	0	(1,162,123)
<u>88,000</u>	<u>38,500</u>	<u>275,000</u>	<u>29,681</u>	<u>0</u>	<u>87,558</u>	<u>859,875</u>
(21,271)	552,457	(39,378)	(6,169)	68,334	(65,020)	182,472
(137,688)	2,344,340	81,476	3,852,847	89,014	288,796	17,819,525
(1,520)	2,378	(1,942)	0	0	0	(674)
<u>(\$160,479)</u>	<u>\$2,899,175</u>	<u>\$40,156</u>	<u>\$3,846,678</u>	<u>\$157,348</u>	<u>\$223,776</u>	<u>\$18,001,323</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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$800,000	\$637,800	\$637,714	(\$86)
Other	16,000	42,000	41,996	(4)
Total Revenues	816,000	679,800	679,710	(90)
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	423,122	460,788	447,401	13,387
Materials and Supplies	17,250	13,000	9,740	3,260
Contract Services	274,878	507,290	507,156	134
Other	50,750	52,875	47,052	5,823
Capital Outlay	50,000	47,250	46,755	495
Total Expenditures	816,000	1,081,203	1,058,104	23,099
Excess of Revenues Over (Under)				
Expenditures	0	(401,403)	(378,394)	23,009
Fund Balance at Beginning of Year	562,163	562,163	562,163	0
Unexpended Prior Year Encumbrances	16,362	16,362	16,362	0
Fund Balance at End of Year	\$578,525	\$177,122	\$200,131	\$23,009

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$95,000	\$140,689	\$140,889	\$200
Total Revenues	95,000	140,689	140,889	200
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	97,014	98,069	92,546	5,523
Materials and Supplies	4,000	4,000	2,492	1,508
Other	14,000	32,945	11,637	21,308
Capital Outlay	10,000	10,000	9,868	132
Total Expenditures	125,014	145,014	116,543	28,471
Excess of Revenues Over (Under) Expenditures	(30,014)	(4,325)	24,346	28,671
Fund Balance at Beginning of Year	300,724	300,724	300,724	0
Unexpended Prior Year Encumbrances	685	685	685	0
Fund Balance at End of Year	\$271,395	\$297,084	\$325,755	\$28,671

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$115,000	\$136,199	\$156,201	\$20,002
Total Revenues	<u>115,000</u>	<u>136,199</u>	<u>156,201</u>	<u>20,002</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	112,300	102,359	100,059	2,300
Materials and Supplies	5,000	3,340	2,759	581
Contract Services	34,000	45,400	41,977	3,423
Other	16,000	17,200	12,670	4,530
Capital Outlay	7,000	6,000	5,775	225
Total Expenditures	<u>174,300</u>	<u>174,299</u>	<u>163,240</u>	<u>11,059</u>
Excess of Revenues Under Expenditures	<u>(59,300)</u>	<u>(38,100)</u>	<u>(7,039)</u>	<u>31,061</u>
Other Financing Sources:				
Operating Transfers In	60,000	40,000	40,000	0
Total Other Financing Sources	<u>60,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	700	1,900	32,961	31,061
Fund Balance at Beginning of Year	47,682	47,682	47,682	0
Unexpended Prior Year Encumbrances	1,473	1,473	1,473	0
Fund Balance at End of Year	<u><u>\$49,855</u></u>	<u><u>\$51,055</u></u>	<u><u>\$82,116</u></u>	<u><u>\$31,061</u></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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$100,000	\$82,000	\$84,978	\$2,978
Total Revenues	100,000	82,000	84,978	2,978
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	80,500	69,351	66,344	3,007
Capital Outlay	7,500	85,107	82,356	2,751
Total Expenditures	88,000	154,458	148,700	5,758
Excess of Revenues Over (Under)				
Expenditures	12,000	(72,458)	(63,722)	8,736
Fund Balance at Beginning of Year	187,066	187,066	187,066	0
Unexpended Prior Year Encumbrances	590	590	590	0
Fund Balance at End of Year	\$199,656	\$115,198	\$123,934	\$8,736

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$250,000	\$275,000	\$272,805	(\$2,195)
Other Revenue	0	3,508	3,509	1
Total Revenues	250,000	278,508	276,314	(2,194)
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	206,418	212,418	206,330	6,088
Materials and Supplies	7,000	7,000	6,989	11
Contract Services	1,600	1,600	650	950
Other	10,250	12,250	9,751	2,499
Capital Outlay	4,000	4,000	4,000	0
Total Expenditures	229,268	237,268	227,720	9,548
Excess of Revenues Over Expenditures	20,732	41,240	48,594	7,354
Other Financing Uses:				
Operating Transfers Out	(35,000)	(35,000)	(35,000)	0
Total Other Financing Uses	(35,000)	(35,000)	(35,000)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(14,268)	6,240	13,594	7,354
Fund Balance at Beginning of Year	56,854	56,854	56,854	0
Unexpended Prior Year Encumbrances	1,114	1,114	1,114	0
Fund Balance at End of Year	\$43,700	\$64,208	\$71,562	\$7,354

Geauga County, Ohio

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

CASA

Budget Basis

For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$8,806	\$10,572	\$10,572	\$0
Other	3,000	5,282	7,267	1,985
Total Revenues	11,806	15,854	17,839	1,985
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	29,521	35,185	34,524	661
Materials and Supplies	800	800	800	0
Other	5,750	6,710	4,974	1,736
Total Expenditures	36,071	42,695	40,298	2,397
Excess of Revenues Under Expenditures	(24,265)	(26,841)	(22,459)	4,382
Other Financing Sources:				
Operating Transfers In	24,265	28,024	28,024	0
Total Other Financing Sources	24,265	28,024	28,024	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	1,183	5,565	4,382
Fund Balance at Beginning of Year	4,423	4,423	4,423	0
Unexpended Prior Year Encumbrances	49	49	49	0
Fund Balance at End of Year	\$4,472	\$5,655	\$10,037	\$4,382

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$37,604	\$39,369	\$39,369	\$0
Total Revenues	37,604	39,369	39,369	0
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	35,003	35,936	35,936	0
Materials and Supplies	670	819	819	0
Contract Services	267	8,853	8,853	0
Other	1,664	1,559	1,081	478
Total Expenditures	37,604	47,167	46,689	478
Excess of Revenues Over (Under) Expenditures	0	(7,798)	(7,320)	478
Fund Balance at Beginning of Year	7,798	7,798	7,798	0
Fund Balance at End of Year	\$7,798	\$0	\$478	\$478

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, 2000

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$302,509	\$318,029	\$318,468	\$439
Other	250	5,735	5,735	0
Total Revenues	<u>302,759</u>	<u>323,764</u>	<u>324,203</u>	<u>439</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	115,409	124,223	112,638	11,585
Materials and Supplies	8,250	8,250	5,737	2,513
Contract Services	101,733	247,250	164,664	82,586
Other	6,367	12,694	11,073	1,621
Total Expenditures	<u>231,759</u>	<u>392,417</u>	<u>294,112</u>	<u>98,305</u>
Excess of Revenues Over (Under) Expenditures	<u>71,000</u>	<u>(68,653)</u>	<u>30,091</u>	<u>98,744</u>
Other Financing Uses:				
Operating Transfers Out	(71,000)	(71,000)	(51,889)	19,111
Total Other Financing Uses	<u>(71,000)</u>	<u>(71,000)</u>	<u>(51,889)</u>	<u>19,111</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>0</u>	<u>(139,653)</u>	<u>(21,798)</u>	<u>117,855</u>
Fund Balance at Beginning of Year	691,707	691,707	691,707	0
Unexpended Prior Year Encumbrances	4,941	4,941	4,941	0
Fund Balance at End of Year	<u>\$696,648</u>	<u>\$556,995</u>	<u>\$674,850</u>	<u>\$117,855</u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Volunteer Guardianship
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Contract Services	27,000	27,000	18,900	8,100
Total Expenditures	<u>27,000</u>	<u>27,000</u>	<u>18,900</u>	<u>8,100</u>
Excess of Revenues Under Expenditures	<u>(27,000)</u>	<u>(27,000)</u>	<u>(18,900)</u>	<u>8,100</u>
Other Financing Sources:				
Operating Transfers In	27,000	21,120	17,500	(3,620)
Total Other Financing Sources	<u>27,000</u>	<u>21,120</u>	<u>17,500</u>	<u>(3,620)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(5,880)	(1,400)	4,480
Fund Balance at Beginning of Year	5,880	5,880	5,880	0
Fund Balance at End of Year	<u><u>\$5,880</u></u>	<u><u>\$0</u></u>	<u><u>\$4,480</u></u>	<u><u>\$4,480</u></u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
911 Program
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Other	\$0	\$602	\$602	\$0
Total Revenues	<u>0</u>	<u>602</u>	<u>602</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	98,042	100,694	99,218	1,476
Materials and Supplies	4,300	4,300	1,249	3,051
Contract Services	77,000	314,173	290,043	24,130
Other	80,300	85,300	51,875	33,425
Capital Outlay	100,000	98,423	80,581	17,842
Total Expenditures	<u>359,642</u>	<u>602,890</u>	<u>522,966</u>	<u>79,924</u>
Excess of Revenues Under Expenditures	<u>(359,642)</u>	<u>(602,288)</u>	<u>(522,364)</u>	<u>79,924</u>
Other Financing Uses:				
Operating Transfers Out	(175,000)	0	0	0
Total Other Financing Uses	<u>(175,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Under Expenditures	(534,642)	(602,288)	(522,364)	79,924
Fund Balance at Beginning of Year	3,903,479	3,903,479	3,903,479	0
Unexpended Prior Year Encumbrances	14,391	14,391	14,391	0
Fund Balance at End of Year	<u>\$3,383,228</u>	<u>\$3,315,582</u>	<u>\$3,395,506</u>	<u>\$79,924</u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
800 System Communication
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Other	\$49,686	\$99,686	\$87,275	(\$12,411)
Total Revenues	<u>49,686</u>	<u>99,686</u>	<u>87,275</u>	<u>(12,411)</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	50,400	56,092	56,090	2
Materials and Supplies	1,000	1,000	433	567
Contract Services	44,545	80,528	70,723	9,805
Other	10,000	31,423	24,534	6,889
Capital Outlay	9,385	8,287	4,777	3,510
Total Expenditures	<u>115,330</u>	<u>177,330</u>	<u>156,557</u>	<u>20,773</u>
Excess of Revenues Under Expenditures	<u>(65,644)</u>	<u>(77,644)</u>	<u>(69,282)</u>	<u>8,362</u>
Other Financing Sources:				
Operating Transfers In	25,000	37,000	37,000	0
Total Other Financing Sources	<u>25,000</u>	<u>37,000</u>	<u>37,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	<u>(40,644)</u>	<u>(40,644)</u>	<u>(32,282)</u>	<u>8,362</u>
Fund Balance at Beginning of Year	40,643	40,643	40,643	0
Unexpended Prior Year Encumbrances	1,450	1,450	1,450	0
Fund Balance at End of Year	<u>\$1,449</u>	<u>\$1,449</u>	<u>\$9,811</u>	<u>\$8,362</u>

Geauga County, Ohio

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

Youth Center

Budget Basis

For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$58,120	\$88,315	\$88,190	(\$125)
Other	20,000	18,989	18,962	(27)
Total Revenues	78,120	107,304	107,152	(152)
Expenditures:				
Current:				
Public Safety				
Personal Services	329,751	338,959	338,110	849
Materials and Supplies	18,000	18,000	16,146	1,854
Contract Services	18,873	19,873	15,457	4,416
Other	6,500	8,245	6,840	1,405
Capital Outlay	2,950	14,000	6,931	7,069
Total Expenditures	376,074	399,077	383,484	15,593
Excess of Revenues Under Expenditures	<u>(297,954)</u>	<u>(291,773)</u>	<u>(276,332)</u>	<u>15,441</u>
Other Financing Sources (Uses):				
Operating Transfers In	297,954	251,888	251,889	1
Operating Transfers Out	0	(17,112)	(17,112)	0
Total Other Financing Sources(Uses)	297,954	234,776	234,777	1
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>0</u>	<u>(56,997)</u>	<u>(41,555)</u>	<u>15,442</u>
Fund Balance at Beginning of Year	170,070	170,070	170,070	0
Unexpended Prior Year Encumbrances	1,113	1,113	1,113	0
Fund Balance at End of Year	\$171,183	\$114,186	\$129,628	\$15,442

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Victim Witness
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$46,151	\$40,387	\$40,387	\$0
Other	0	4,776	4,777	(1)
Total Revenues	46,151	45,163	45,164	(1)
Expenditures:				
Current:				
Public Safety				
Personal Services	51,035	51,035	44,546	6,489
Materials and Supplies	1,000	1,000	997	3
Other	4,300	13,512	11,797	1,715
Capital Outlay	1,500	1,500	1,500	0
Total Expenditures	57,835	67,047	58,840	8,207
Excess of Revenues Under Expenditures	(11,684)	(21,884)	(13,676)	8,208
Other Financing Sources:				
Operating Transfers In	13,373	0	0	0
Total Other Financing Sources	13,373	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	1,689	(21,884)	(13,676)	8,208
Fund Balance at Beginning of Year	37,013	37,013	37,013	0
Fund Balance at End of Year	\$38,702	\$15,129	\$23,337	\$8,208

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$10,000	\$9,000	\$8,880	(\$120)
Total Revenues	<u>10,000</u>	<u>9,000</u>	<u>8,880</u>	<u>(120)</u>
Expenditures:				
Current:				
Public Safety				
Contract Services	700	2,500	566	1,934
Other	4,100	7,600	3,145	4,455
Total Expenditures	<u>4,800</u>	<u>10,100</u>	<u>3,711</u>	<u>6,389</u>
Excess of Revenues Over (Under) Expenditures	<u>5,200</u>	<u>(1,100)</u>	<u>5,169</u>	<u>6,269</u>
Other Financing Uses:				
Operating Transfers Out	(5,200)	(10,000)	(10,000)	0
Total Other Financing Uses	<u>(5,200)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	0	(11,100)	(4,831)	6,269
Fund Balance at Beginning of Year	40,852	40,852	40,852	0
Unexpended Prior Year Encumbrances	533	533	533	0
Fund Balance at End of Year	<u><u>\$41,385</u></u>	<u><u>\$30,285</u></u>	<u><u>\$36,554</u></u>	<u><u>\$6,269</u></u>

Geauga County, Ohio

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

DARE Grant

Budget Basis

For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$40,231	\$98,982	\$98,982	\$0
Other	5,364	580	580	0
Total Revenues	45,595	99,562	99,562	0
Expenditures:				
Current:				
Public Safety				
Personal Services	49,114	95,863	77,013	18,850
Materials and Supplies	4,527	4,527	4,012	515
Total Expenditures	53,641	100,390	81,025	19,365
Excess of Revenues Over (Under) Expenditures	(8,046)	(828)	18,537	19,365
Other Financing Sources:				
Operating Transfers In	8,046	8,046	8,046	0
Total Other Financing Sources	8,046	8,046	8,046	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	7,218	26,583	19,365
Fund Balance at Beginning of Year	15,604	15,604	15,604	0
Unexpended Prior Year Encumbrances	213	213	213	0
Fund Balance at End of Year	\$15,817	\$23,035	\$42,400	\$19,365

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, 2000

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Revenues:				
Permissive Motor Vehicle License Tax	\$400,000	\$400,000	\$411,531	\$11,531
Charges for Services	173,600	113,600	89,971	(23,629)
Fines and Forfeitures	55,000	115,000	109,276	(5,724)
Intergovernmental	4,049,000	4,309,000	4,254,602	(54,398)
Interest	40,000	60,000	62,962	2,962
Other	3,400	3,400	2,064	(1,336)
Total Revenues	4,721,000	5,001,000	4,930,406	(70,594)
Expenditures:				
Current:				
Public Works				
Personal Services	2,690,636	2,638,195	2,603,350	34,845
Materials and Supplies	562,000	717,570	663,579	53,991
Contract Services	444,000	1,462,000	1,297,385	164,615
Other	748,146	504,797	405,446	99,351
Capital Outlay	370,000	477,500	460,249	17,251
Claims	6,218	10,314	6,660	3,654
Total Expenditures	4,821,000	5,810,376	5,436,669	373,707
Excess of Revenues Under Expenditures	(100,000)	(809,376)	(506,263)	303,113
Other Financing Sources (Uses):				
Operating Transfers In	100,000	515,000	500,000	(15,000)
Operating Transfers Out	0	(278,203)	(278,203)	0
Total Other Financing Sources (Uses)	100,000	236,797	221,797	(15,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(572,579)	(284,466)	288,113
Fund Balance at Beginning of Year	662,580	662,580	662,580	0
Unexpended Prior Year Encumbrances	7,573	7,573	7,573	0
Fund Balance at End of Year	\$670,153	\$97,574	\$385,687	\$288,113

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Special Assessments	\$800	\$800	\$768	(\$32)
Total Revenues	<u>800</u>	<u>800</u>	<u>768</u>	<u>(32)</u>
Expenditures:				
Current:				
Public Works				
Contract Services	800	6,107	2,298	3,809
Total Expenditures	<u>800</u>	<u>6,107</u>	<u>2,298</u>	<u>3,809</u>
Excess of Revenues Over (Under) Expenditures	0	(5,307)	(1,530)	3,777
Fund Balance at Beginning of Year	5,307	5,307	5,307	0
Fund Balance at End of Year	<u><u>\$5,307</u></u>	<u><u>\$0</u></u>	<u><u>\$3,777</u></u>	<u><u>\$3,777</u></u>

Geauga County, Ohio

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

Mental Health

Budget Basis

For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Property and Other Taxes	\$1,186,400	\$1,196,379	\$1,196,403	\$24
Intergovernmental	2,544,056	3,170,779	3,621,471	450,692
Other	133,500	130,100	129,829	(271)
Total Revenues	3,863,956	4,497,258	4,947,703	450,445
Expenditures:				
Current:				
Health				
Personal Services	346,031	346,031	279,669	66,362
Materials and Supplies	7,500	7,500	6,735	765
Contract Services	3,443,125	4,225,225	4,091,879	133,346
Other	55,500	55,500	54,485	1,015
Capital Outlay	11,800	36,800	34,893	1,907
Total Expenditures	3,863,956	4,671,056	4,467,661	203,395
Excess of Revenues Over (Under)				
Expenditures	0	(173,798)	480,042	653,840
Fund Balance at Beginning of Year	753,480	753,480	753,480	0
Unexpended Prior Year Encumbrances	331,925	331,925	331,925	0
Fund Balance at End of Year	\$1,085,405	\$911,607	\$1,565,447	\$653,840

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, 2000

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Revenues:				
Charges for Services	\$4,200	\$4,400	\$4,536	\$136
Licenses and Permits	122,500	115,000	123,980	8,980
Fines and Forfeitures	14,330	11,500	11,194	(306)
Other	7,000	5,800	6,164	364
Total Revenues	148,030	136,700	145,874	9,174
Expenditures:				
Current:				
Health				
Personal Services	138,248	159,848	159,283	565
Materials and Supplies	22,980	23,536	19,943	3,593
Contract Services	3,100	4,195	3,250	945
Other	13,602	12,602	7,558	5,044
Capital Outlay	21,300	5,800	1,858	3,942
Claims	800	800	103	697
Total Expenditures	200,030	206,781	191,995	14,786
Excess of Revenues Under Expenditures	(52,000)	(70,081)	(46,121)	23,960
Other Financing Sources :				
Operating Transfers In	30,000	54,500	54,500	0
Total Other Financing Sources	30,000	54,500	54,500	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(22,000)	(15,581)	8,379	23,960
Fund Balance at Beginning of Year	36,340	36,340	36,340	0
Unexpended Prior Year Encumbrances	145	145	145	0
Fund Balance at End of Year	\$14,485	\$20,904	\$44,864	\$23,960

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mental Retardation
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Property and Other Taxes	\$3,914,900	\$3,930,769	\$3,930,769	\$0
Charges for Services	247,000	269,900	271,358	1,458
Intergovernmental	5,130,300	5,847,238	5,780,374	(66,864)
Interest	3,300	2,900	2,896	(4)
Contributions/Donations	5,000	58,097	88,832	30,735
Other	15,000	8,122	8,500	378
Total Revenues	9,315,500	10,117,026	10,082,729	(34,297)
Expenditures:				
Current:				
Human Services				
Personal Services	7,718,687	8,149,607	8,017,388	132,219
Materials and Supplies	266,227	297,874	271,323	26,551
Contract Services	750,113	731,293	674,469	56,824
Other	580,245	571,433	467,372	104,061
Capital Outlay	140,228	152,126	119,175	32,951
Total Expenditures	9,455,500	9,902,333	9,549,727	352,606
Excess of Revenues Over (Under) Expenditures	(140,000)	214,693	533,002	318,309
Other Financing Sources (Uses):				
Operating Transfers In	50,000	3,181	0	(3,181)
Operating Transfers Out	(391,500)	(555,798)	(547,500)	8,298
Total Other Financing Sources (Uses)	(341,500)	(552,617)	(547,500)	5,117
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(481,500)	(337,924)	(14,498)	323,426
Fund Balance at Beginning of Year	488,783	488,783	488,783	0
Unexpended Prior Year Encumbrances	36,495	36,495	36,495	0
Fund Balance at End of Year	\$43,778	\$187,354	\$510,780	\$323,426

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$1,913,000	\$4,595,373	\$4,627,259	\$31,886
Other	10,000	76,238	68,067	(8,171)
Total Revenues	1,923,000	4,671,611	4,695,326	23,715
Expenditures:				
Current:				
Human Services				
Personal Services	2,323,745	2,392,017	2,387,360	4,657
Materials and Supplies	97,800	106,800	97,397	9,403
Contract Services	510,000	1,867,782	1,766,943	100,839
Other	205,300	893,300	755,256	138,044
Capital Outlay	36,000	57,940	47,721	10,219
Total Expenditures	3,172,845	5,317,839	5,054,677	263,162
Excess of Revenues Under Expenditures	(1,249,845)	(646,228)	(359,351)	286,877
Other Financing Sources (Uses):				
Operating Transfers In	1,350,000	87,772	126,300	38,528
Operating Transfers Out	(100,000)	(182,419)	(182,419)	0
Total Other Financing Sources (Uses)	1,250,000	(94,647)	(56,119)	38,528
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	155	(740,875)	(415,470)	325,405
Fund Balance at Beginning of Year	741,376	741,376	741,376	0
Unexpended Prior Year Encumbrances	69,363	69,363	69,363	0
Fund Balance at End of Year	\$810,894	\$69,864	\$395,269	\$325,405

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Property and Other Taxes	\$721,900	\$754,147	\$754,147	\$0
Charges for Services	0	1,500	1,500	0
Intergovernmental	808,700	1,645,178	1,655,975	10,797
Other	435,000	23,593	15,227	(8,366)
Total Revenues	1,965,600	2,424,418	2,426,849	2,431
Expenditures:				
Current:				
Human Services				
Personal Services	90,000	84,010	82,922	1,088
Contract Services	643,000	2,389,410	2,337,302	52,108
Other	32,000	65,111	50,038	15,073
Grants	161,000	226,553	219,800	6,753
Total Expenditures	926,000	2,765,084	2,690,062	75,022
Excess of Revenues Over (Under) Expenditures	1,039,600	(340,666)	(263,213)	77,453
Other Financing Sources (Uses):				
Operating Transfers In	270,000	0	0	0
Operating Transfers Out	(425,000)	(7,877)	0	7,877
Total Other Financing Sources (Uses)	(155,000)	(7,877)	0	7,877
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	884,600	(348,543)	(263,213)	85,330
Fund Balance at Beginning of Year	371,178	371,178	371,178	0
Unexpended Prior Year Encumbrances	87,046	87,046	87,046	0
Fund Balance at End of Year	\$1,342,824	\$109,681	\$195,011	\$85,330

Geauga County, Ohio

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

M. R. Residential Services

Budget Basis

For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$930,000	\$911,373	\$927,876	\$16,503
Other	40,000	89,412	88,744	(668)
Total Revenues	970,000	1,000,785	1,016,620	15,835
Expenditures:				
Current:				
Human Services				
Contract Services	1,020,000	1,560,000	1,481,311	78,689
Total Expenditures	1,020,000	1,560,000	1,481,311	78,689
Excess of Revenues Under Expenditures	(50,000)	(559,215)	(464,691)	94,524
Other Financing Sources:				
Operating Transfers In	50,000	400,000	400,000	0
Total Other Financing Sources	50,000	400,000	400,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(159,215)	(64,691)	94,524
Fund Balance at Beginning of Year	184,088	184,088	184,088	0
Unexpended Prior Year Encumbrances	1,355	1,355	1,355	0
Fund Balance at End of Year	\$185,443	\$26,228	\$120,752	\$94,524

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$235,000	\$235,000	\$209,985	(\$25,015)
Intergovernmental	585,000	841,225	910,344	69,119
Other	3,750	12,305	12,338	33
Total Revenues	823,750	1,088,530	1,132,667	44,137
Expenditures:				
Current:				
Human Services				
Personal Services	358,614	467,329	455,030	12,299
Materials and Supplies	10,000	5,000	1,166	3,834
Contract Services	116,000	569,651	498,693	70,958
Other	24,135	55,135	37,892	17,243
Capital Outlay	15,000	10,000	2,900	7,100
Total Expenditures	523,749	1,107,115	995,681	111,434
Excess of Revenues Over (Under) Expenditures	300,001	(18,585)	136,986	155,571
Other Financing Uses:				
Operating Transfers Out	(300,000)	(7,849)	0	7,849
Total Other Financing Uses	(300,000)	(7,849)	0	7,849
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	1	(26,434)	136,986	163,420
Fund Balance at Beginning of Year	144,294	144,294	144,294	0
Unexpended Prior Year Encumbrances	3,526	3,526	3,526	0
Fund Balance at End of Year	\$147,821	\$121,386	\$284,806	\$163,420

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$263,670	\$295,825	\$337,351	\$41,526
Intergovernmental	370,000	380,282	352,368	(27,914)
Total Revenues	<u>633,670</u>	<u>676,107</u>	<u>689,719</u>	<u>13,612</u>
Expenditures:				
Current:				
Human Services				
Personal Services	589,670	618,161	615,398	2,763
Materials and Supplies	4,000	5,000	4,669	331
Contract Service	10,000	20,173	19,850	323
Other	70,000	131,810	127,200	4,610
Total Expenditures	<u>673,670</u>	<u>775,144</u>	<u>767,117</u>	<u>8,027</u>
Excess of Revenues Under Expenditures	<u>(40,000)</u>	<u>(99,037)</u>	<u>(77,398)</u>	<u>21,639</u>
Other Financing Sources (Uses):				
Operating Transfers In	40,000	88,000	88,000	0
Advances In	0	51,000	51,000	0
Advances Out	0	(52,000)	(52,000)	0
Total Other Financing Sources (Uses)	<u>40,000</u>	<u>87,000</u>	<u>87,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(12,037)	9,602	21,639
Fund Balance at Beginning of Year	12,307	12,307	12,307	0
Unexpended Prior Year Encumbrances	13,788	13,788	13,788	0
Fund Balance at End of Year	<u><u>\$26,095</u></u>	<u><u>\$14,058</u></u>	<u><u>\$35,697</u></u>	<u><u>\$21,639</u></u>

Geauga County, Ohio

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

Aging

Budget Basis

For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Property and Other Taxes	\$1,541,100	\$1,582,395	\$1,582,396	\$1
Intergovernmental	352,341	330,299	369,483	39,184
Contributions/Donations	9,500	8,365	8,719	354
Other	78,000	97,800	102,737	4,937
Total Revenues	1,980,941	2,018,859	2,063,335	44,476
Expenditures:				
Current:				
Human Services				
Personal Services	705,100	676,100	628,815	47,285
Contract Services	330,000	345,460	320,109	25,351
Other	404,000	601,540	564,966	36,574
Capital Outlay	100,000	125,000	90,116	34,884
Total Expenditures	1,539,100	1,748,100	1,604,006	144,094
Excess of Revenues Over Expenditures	441,841	270,759	459,329	188,570
Other Financing Sources:				
Operating Transfers In	38,500	0	38,500	38,500
Total Other Financing Sources	38,500	0	38,500	38,500
Excess of Revenues and Other Financing Sources Over Expenditures	480,341	270,759	497,829	227,070
Fund Balance at Beginning of Year	2,320,886	2,320,886	2,320,886	0
Unexpended Prior Year Encumbrances	12,638	12,638	12,638	0
Fund Balance at End of Year	\$2,813,865	\$2,604,283	\$2,831,353	\$227,070

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$150,000	\$155,689	\$159,798	\$4,109
Total Revenues	150,000	155,689	159,798	4,109
Expenditures:				
Current:				
Human Services				
Personal Services	371,742	373,419	354,532	18,887
Materials and Supplies	42,500	57,060	56,517	543
Contract Services	42,000	37,955	37,213	742
Other	8,500	6,117	6,070	47
Capital Outlay	10,000	12,300	12,268	32
Total Expenditures	474,742	486,851	466,600	20,251
Excess of Revenues Under Expenditures	(324,742)	(331,162)	(306,802)	24,360
Other Financing Sources:				
Operating Transfers In	353,488	275,000	275,000	0
Total Other Financing Sources	353,488	275,000	275,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	28,746	(56,162)	(31,802)	24,360
Fund Balance at Beginning of Year	71,301	71,301	71,301	0
Unexpended Prior Year Encumbrances	3,441	3,441	3,441	0
Fund Balance at End of Year	\$103,488	\$18,580	\$42,940	\$24,360

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Revolving Loan
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$0	\$200,000	\$200,000	\$0
Interest	0	813	5,993	5,180
Other	805,000	649,214	658,922	9,708
Total Revenues	<u>805,000</u>	<u>850,027</u>	<u>864,915</u>	<u>14,888</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Other	605,000	1,005,000	974,623	30,377
Total Expenditures	<u>605,000</u>	<u>1,005,000</u>	<u>974,623</u>	<u>30,377</u>
Excess of Revenues Over (Under) Expenditures	<u>200,000</u>	<u>(154,973)</u>	<u>(109,708)</u>	<u>45,265</u>
Other Financing Sources (Uses):				
Operating Transfers In	0	69,681	69,681	0
Operating Transfers Out	(60,000)	(60,000)	(40,000)	20,000
Total Other Financing Sources (Uses)	<u>(60,000)</u>	<u>9,681</u>	<u>29,681</u>	<u>20,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	140,000	(145,292)	(80,027)	65,265
Fund Balance at Beginning of Year	970,667	970,667	970,667	0
Unexpended Prior Year Encumbrances	2,083	2,083	2,083	0
Fund Balance at End of Year	<u><u>\$1,112,750</u></u>	<u><u>\$827,458</u></u>	<u><u>\$892,723</u></u>	<u><u>\$65,265</u></u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Municipal Road Tax
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Permissive Motor Vehicle License Tax	\$63,500	\$65,000	\$66,086	\$1,086
Total Revenues	63,500	65,000	66,086	1,086
Expenditures:				
Intergovernmental:				
Rotary	63,500	149,492	0	149,492
Total Expenditures	63,500	149,492	0	149,492
Excess of Revenues (Over) Under Expenditures	0	(84,492)	66,086	150,578
Fund Balance at Beginning of Year	84,492	84,492	84,492	0
Unexpended Prior Year Encumbrances	0	0	0	0
Fund Balance at End of Year	\$84,492	\$0	\$150,578	\$150,578

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Substance Abuse
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$0	\$1,465	\$0	(\$1,465)
Total Revenues	0	1,465	0	(1,465)
Expenditures:				
Current:				
Public Safety				
Contract Services	0	3,211	3,211	0
Total Expenditures	0	3,211	3,211	0
Excess of Revenues Over (Under) Expenditures	0	(1,746)	(3,211)	(1,465)
Fund Balance at Beginning of Year	1,746	1,746	1,746	0
Unexpended Prior Year Encumbrances	1,465	1,465	1,465	0
Fund Balance at End of Year	\$3,211	\$1,465	\$0	(\$1,465)

Geauga County, Ohio

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

Narcotics

Budget Basis

For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$100,000	\$75,000	\$75,000	\$0
Total Revenues	100,000	75,000	75,000	0
Expenditures:				
Current:				
Public Safety				
Personal Services	121,157	114,664	104,238	10,426
Materials and Supplies	2,843	0	0	0
Other	4,500	6,000	6,000	0
Capital Outlay	4,500	12,336	12,336	0
Total Expenditures	133,000	133,000	122,574	10,426
Excess of Revenues Under Expenditures	(33,000)	(58,000)	(47,574)	10,426
Other Financing Sources:				
Operating Transfers In	33,333	33,333	33,333	0
Total Other Financing Sources	33,333	33,333	33,333	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	333	(24,667)	(14,241)	10,426
Fund Balance at Beginning of Year	37,756	37,756	37,756	0
Unexpended Prior Year Encumbrances	3,027	3,027	3,027	0
Fund Balance at End of Year	\$41,116	\$16,116	\$26,542	\$10,426

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Youth Service Subsidy
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
Expenditures:				
Current:				
Public Safety				
Other	0	5,739	5,739	0
Total Expenditures	0	5,739	5,739	0
Excess of Revenues Over (Under) Expenditures	0	(5,739)	(5,739)	0
Fund Balance at Beginning of Year	5,739	5,739	5,739	0
Fund Balance at End of Year	\$5,739	\$0	\$0	\$0

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Cop Education
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
Expenditures:				
Current:				
Public Safety				
Personal Services	0	1,000	645	355
Total Expenditures	0	1,000	645	355
Excess of Revenues Over (Under) Expenditures	0	(1,000)	(645)	355
Fund Balance at Beginning of Year	9,563	9,563	9,563	0
Fund Balance at End of Year	\$9,563	\$8,563	\$8,918	\$355

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Drug Prosecution
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$28,924	\$37,676	\$39,077	\$1,401
Total Revenues	28,924	37,676	39,077	1,401
Expenditures:				
Current:				
Public Safety				
Personal Services	27,478	43,311	41,078	2,233
Total Expenditures	27,478	43,311	41,078	2,233
Excess of Revenues Over (Under) Expenditures	1,446	(5,635)	(2,001)	3,634
Fund Balance at Beginning of Year	6,104	6,104	6,104	0
Fund Balance at End of Year	\$7,550	\$469	\$4,103	\$3,634

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Domestic Violence
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Licenses and Permits	\$21,000	\$21,000	\$21,271	\$271
Total Revenues	21,000	21,000	21,271	271
Expenditures:				
Current:				
Public Safety				
Other	21,000	32,685	21,177	11,508
Total Expenditures	21,000	32,685	21,177	11,508
Excess of Revenues Over (Under) Expenditures	0	(11,685)	94	11,779
Fund Balance at Beginning of Year	11,685	11,685	11,685	0
Fund Balance at End of Year	\$11,685	\$0	\$11,779	\$11,779

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
COPS Fast
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$0	\$5,000	\$5,000	\$0
Total Revenues	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	0	5,000	2,354	2,646
Total Expenditures	<u>0</u>	<u>5,000</u>	<u>2,354</u>	<u>2,646</u>
Excess of Revenues Over Expenditures	0	0	2,646	2,646
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,646</u></u>	<u><u>\$2,646</u></u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Education and Enforcement
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Fines and Forfeitures	\$7,200	\$5,744	\$6,472	\$728
Total Revenues	<u>7,200</u>	<u>5,744</u>	<u>6,472</u>	<u>728</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	7,060	7,060	374	6,686
Materials and Supplies	140	3,140	0	3,140
Total Expenditures	<u>7,200</u>	<u>10,200</u>	<u>374</u>	<u>9,826</u>
Excess of Revenues Over (Under) Expenditures	0	(4,456)	6,098	10,554
Fund Balance at Beginning of Year	12,312	12,312	12,312	0
Unexpended Prior Year Encumbrances	169	169	169	0
Fund Balance at End of Year	<u>\$12,481</u>	<u>\$8,025</u>	<u>\$18,579</u>	<u>\$10,554</u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Youth Center Services
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$0	\$658	\$0	(\$658)
Total Revenues	0	658	0	(658)
Expenditures:				
Current:				
Public Safety				
Contract Services	0	1,512	1,512	0
Total Expenditures	0	1,512	1,512	0
Excess of Revenues Over (Under) Expenditures	0	(854)	(1,512)	(658)
Fund Balance at Beginning of Year	854	854	854	0
Unexpended Prior Year Encumbrances	658	658	658	0
Fund Balance at End of Year	\$1,512	\$658	\$0	(\$658)

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Fines and Forfeitures	\$5,000	\$1,523	\$1,484	(\$39)
Total Revenues	<u>5,000</u>	<u>1,523</u>	<u>1,484</u>	<u>(39)</u>
Expenditures:				
Current:				
Public Safety				
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>5,000</u>	<u>1,523</u>	<u>1,484</u>	<u>(39)</u>
Other Financing Uses:				
Operating Transfers Out	(5,000)	(2,000)	0	2,000
Total Other Financing Uses	<u>(5,000)</u>	<u>(2,000)</u>	<u>0</u>	<u>2,000</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	0	(477)	1,484	1,961
Fund Balance at Beginning of Year	477	477	477	0
Fund Balance at End of Year	<u><u>\$477</u></u>	<u><u>\$0</u></u>	<u><u>\$1,961</u></u>	<u><u>\$1,961</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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$50	\$100	\$100	\$0
Total Revenues	50	100	100	0
Expenditures:				
Current:				
Public Safety				
Contract Services	50	50	0	50
Total Expenditures	50	50	0	50
Excess of Revenues Over Expenditures	0	50	100	50
Fund Balance at Beginning of Year	500	500	500	0
Fund Balance at End of Year	\$500	\$550	\$600	\$50

Geauga County, Ohio

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

Prison Diversion

Budget Basis

For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$19,313	\$20,167	\$20,167	\$0
Total Revenues	<u>19,313</u>	<u>20,167</u>	<u>20,167</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	11,660	13,183	13,183	0
Materials and Supplies	2,050	2,333	2,333	0
Contact Services	1,173	13,617	10,598	3,019
Other	4,260	2,434	2,408	26
Capital Outlay	170	320	320	0
Total Expenditures	<u>19,313</u>	<u>31,887</u>	<u>28,842</u>	<u>3,045</u>
Excess of Revenues Over (Under) Expenditures	0	(11,720)	(8,675)	3,045
Fund Balance at Beginning of Year	11,720	11,720	11,720	0
Unexpended Prior Year Encumbrances	181	181	181	0
Fund Balance at End of Year	<u><u>\$11,901</u></u>	<u><u>\$181</u></u>	<u><u>\$3,226</u></u>	<u><u>\$3,045</u></u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Violence Against Women Act
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$47,786	\$51,011	\$50,565	(\$446)
Other	0	524	524	0
Total Revenues	<u>47,786</u>	<u>51,535</u>	<u>51,089</u>	<u>(446)</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	47,786	47,786	45,650	2,136
Contact Services	0	25,199	24,673	526
Other	0	4,518	4,518	0
Total Expenditures	<u>47,786</u>	<u>77,503</u>	<u>74,841</u>	<u>2,662</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(25,968)</u>	<u>(23,752)</u>	<u>2,216</u>
Other Financing Sources:				
Operating Transfers In	16,579	12,829	12,829	0
Total Other Financing Sources	<u>16,579</u>	<u>12,829</u>	<u>12,829</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	16,579	(13,139)	(10,923)	2,216
Fund Balance at Beginning of Year	13,139	13,139	13,139	0
Unexpended Prior Year Encumbrances	583	583	583	0
Fund Balance at End of Year	<u>\$30,301</u>	<u>\$583</u>	<u>\$2,799</u>	<u>\$2,216</u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Commissary Fund
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Other	\$50,000	\$50,000	\$42,201	(\$7,799)
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>42,201</u>	<u>(7,799)</u>
Expenditures:				
Current:				
Public Safety				
Materials and Supplies	48,000	48,000	47,802	198
Capital Outlay	2,000	2,000	0	2,000
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>47,802</u>	<u>2,198</u>
Excess of Revenues Over (Under) Expenditures	0	0	(5,601)	(5,601)
Fund Balance at Beginning of Year	643	643	643	0
Unexpended Prior Year Encumbrances	2,419	2,419	2,419	0
Fund Balance (Deficit) at End of Year	<u><u>\$3,062</u></u>	<u><u>\$3,062</u></u>	<u><u>(\$2,539)</u></u>	<u><u>(\$5,601)</u></u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Victims of Crime Act
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$33,006	\$37,439	\$37,439	\$0
Total Revenues	<u>33,006</u>	<u>37,439</u>	<u>37,439</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	39,408	39,641	39,316	325
Materials and Supplies	2,000	2,240	2,000	240
Other	1,450	1,525	1,000	525
Capital Outlay	0	3,500	3,477	23
Total Expenditures	<u>42,858</u>	<u>46,906</u>	<u>45,793</u>	<u>1,113</u>
Excess of Revenues Under Expenditures	<u>(9,852)</u>	<u>(9,467)</u>	<u>(8,354)</u>	<u>1,113</u>
Other Financing Sources:				
Operating Transfers In	9,852	9,852	9,852	0
Total Other Financing Sources	<u>9,852</u>	<u>9,852</u>	<u>9,852</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	0	385	1,498	1,113
Fund Balance at Beginning of Year	546	546	546	0
Unexpended Prior Year Encumbrances	210	210	210	0
Fund Balance at End of Year	<u>\$756</u>	<u>\$1,141</u>	<u>\$2,254</u>	<u>\$1,113</u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
COPS More
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
Fund Balance at Beginning of Year	1,087	1,087	1,087	0
Unexpended Prior Year Encumbrances	0	0	0	0
Fund Balance at End of Year	\$1,087	\$1,087	\$1,087	\$0

Geauga County, Ohio

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

Victim Advocate

Budget Basis

For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$43,295	\$30,000	\$30,000	\$0
Total Revenues	<u>43,295</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	49,853	26,781	26,781	0
Materials and Supplies	1,187	70	70	0
Other Expense	2,687	194	194	0
Capital Outlay	4,000	4,001	4,000	1
Total Expenditures	<u>57,727</u>	<u>31,046</u>	<u>31,045</u>	<u>1</u>
Excess of Revenues Under Expenditures	<u>(14,432)</u>	<u>(1,046)</u>	<u>(1,045)</u>	<u>1</u>
Other Financing Sources (Uses):				
Operating Transfers In	14,432	14,432	14,432	0
Operating Transfers Out	0	(26,681)	0	(26,681)
Total Other Financing Sources (Uses)	<u>14,432</u>	<u>(12,249)</u>	<u>14,432</u>	<u>(26,681)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(13,295)	13,387	26,682
Fund Balance at Beginning of Year	18,376	18,376	18,376	0
Unexpended Prior Year Encumbrances	600	600	600	0
Fund Balance at End of Year	<u><u>\$18,976</u></u>	<u><u>\$5,681</u></u>	<u><u>\$32,363</u></u>	<u><u>\$26,682</u></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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Other Revenue	\$0	\$1,400	\$1,399	(\$1)
Total Revenues	<u>0</u>	<u>1,400</u>	<u>1,399</u>	<u>(1)</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	1,400	1,399	(1)
Fund Balance at Beginning of Year	317	317	317	0
Unexpended Prior Year Encumbrances	0	0	0	0
Fund Balance at End of Year	<u><u>\$317</u></u>	<u><u>\$1,717</u></u>	<u><u>\$1,716</u></u>	<u><u>(\$1)</u></u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Block Grant
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$17,112	\$0	\$0	\$0
Total Revenues	<u>17,112</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Materials and Supplies	0	68	68	0
Contract Services	17,112	17,414	17,414	0
Other	0	57	57	0
Capital Outlay	0	70	70	0
Total Expenditures	<u>17,112</u>	<u>17,609</u>	<u>17,609</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(17,609)</u>	<u>(17,609)</u>	<u>0</u>
Other Financing Sources (Uses):				
Operating Transfers In	0	17,112	17,112	0
Operating Transfers Out	0	(200)	0	(200)
Total Other Financing Sources (Uses)	<u>0</u>	<u>16,912</u>	<u>17,112</u>	<u>(200)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(697)	(497)	200
Fund Balance at Beginning of Year	697	697	697	0
Fund Balance at End of Year	<u>\$697</u>	<u>\$0</u>	<u>\$200</u>	<u>\$200</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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Other Revenue	\$0	\$100	\$100	\$0
Total Revenues	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Other Expense	0	50,000	23,343	26,657
Total Expenditures	<u>0</u>	<u>50,000</u>	<u>23,343</u>	<u>26,657</u>
Excess of Revenues Over (Under) Expenditures	0	(49,900)	(23,243)	26,657
Fund Balance at Beginning of Year	103,417	103,417	103,417	0
Unexpended Prior Year Encumbrances	6,258	6,258	6,258	0
Fund Balance at End of Year	<u><u>\$109,675</u></u>	<u><u>\$59,775</u></u>	<u><u>\$86,432</u></u>	<u><u>\$26,657</u></u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court Security
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	35,466	15,000	20,466
Total Expenditures	<u>0</u>	<u>35,466</u>	<u>15,000</u>	<u>20,466</u>
Excess of Revenues Over (Under) Expenditures	0	(35,466)	(15,000)	20,466
Fund Balance at Beginning of Year	35,466	35,466	35,466	0
Fund Balance at End of Year	<u><u>\$35,466</u></u>	<u><u>\$0</u></u>	<u><u>\$20,466</u></u>	<u><u>\$20,466</u></u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Special Revenue Funds
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Property and Other Taxes	\$7,364,300	\$7,463,690	\$7,463,715	\$25
Permissive Motor Vehicle License Tax	463,500	465,000	477,617	12,617
Charges for Services	2,357,444	2,258,179	2,258,942	763
Licenses and Permits	143,500	136,000	145,251	9,251
Fines and Forfeitures	81,530	133,767	128,426	(5,341)
Intergovernmental	17,551,330	23,183,340	23,670,092	486,752
Special Assessments	800	800	768	(32)
Interest	43,300	63,713	71,851	8,138
Contributions/Donations	14,500	66,462	97,551	31,089
Other	1,674,950	1,329,166	1,307,519	(21,647)
Total Revenues	29,695,154	35,100,117	35,621,732	521,615
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	423,122	460,788	447,401	13,387
Materials and Supplies	17,250	13,000	9,740	3,260
Contract Services	274,878	507,290	507,156	134
Other	50,750	52,875	47,052	5,823
Capital Outlay	50,000	47,250	46,755	495
Delinquent Tax Collector				
Personal Services	97,014	98,069	92,546	5,523
Materials and Supplies	4,000	4,000	2,492	1,508
Other	14,000	32,945	11,637	21,308
Capital Outlay	10,000	10,000	9,868	132
Community Development				
Administration				
Personal Services	112,300	102,359	100,059	2,300
Materials and Supplies	5,000	3,340	2,759	581
Contract Services	34,000	45,400	41,977	3,423
Other	16,000	17,200	12,670	4,530
Capital Outlay	7,000	6,000	5,775	225

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
County Recorder Micrographics				
Contract Services	\$80,500	\$69,351	\$66,344	\$3,007
Capital Outlay	7,500	85,107	82,356	2,751
 Total General Government Legislative and Executive	 1,203,314	 1,554,974	 1,486,587	 68,387
 General Government:				
Judicial				
Certificate of Title				
Personal Services	206,418	212,418	206,330	6,088
Materials and Supplies	7,000	7,000	6,989	11
Contract Services	1,600	1,600	650	950
Other	10,250	12,250	9,751	2,499
Capital Outlay	4,000	4,000	4,000	0
CASA				
Personal Services	29,521	35,185	34,524	661
Materials and Supplies	800	800	800	0
Other	5,750	6,710	4,974	1,736
Volunteer Guardianship				
Contract Services	27,000	27,000	18,900	8,100
Intensive Supervision				
Personal Services	35,003	35,936	35,936	0
Materials and Supplies	670	819	819	0
Contract Services	267	8,853	8,853	0
Other	1,664	1,559	1,081	478
Care and Custody				
Personal Services	115,409	124,223	112,638	11,585
Materials and Supplies	8,250	8,250	5,737	2,513
Contract Services	101,733	247,250	164,664	82,586
Other	6,367	12,694	11,073	1,621
 Total General Government Judicial	 561,702	 746,547	 627,719	 118,828

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Public Safety				
911 Program				
Personal Services	\$98,042	\$100,694	\$99,218	\$1,476
Materials and Supplies	4,300	4,300	1,249	3,051
Contract Services	77,000	314,173	290,043	24,130
Other	80,300	85,300	51,875	33,425
Capital Outlay	100,000	98,423	80,581	17,842
800 System Communication				
Personal Services	50,400	56,092	56,090	2
Materials and Supplies	1,000	1,000	433	567
Contract Services	44,545	80,528	70,723	9,805
Other	10,000	31,423	24,534	6,889
Capital Outlay	9,385	8,287	4,777	3,510
Youth Center				
Personal Services	329,751	338,959	338,110	849
Materials and Supplies	18,000	18,000	16,146	1,854
Contract Services	18,873	19,873	15,457	4,416
Other	6,500	8,245	6,840	1,405
Capital Outlay	2,950	14,000	6,931	7,069
Substance Abuse				
Contract Services	0	3,211	3,211	0
Victim Witness				
Personal Services	51,035	51,035	44,546	6,489
Materials and Supplies	1,000	1,000	997	3
Other	4,300	13,512	11,797	1,715
Capital Outlay	1,500	1,500	1,500	0
Indigent Guardianship				
Contract Services	700	2,500	566	1,934
Other	4,100	7,600	3,145	4,455
DARE Grant				
Personal Services	49,114	95,863	77,013	18,850
Materials and Supplies	4,527	4,527	4,012	515

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Narcotics				
Personal Services	\$121,157	\$114,664	\$104,238	\$10,426
Materials and Supplies	2,843	0	0	0
Other	4,500	6,000	6,000	0
Capital Outlay	4,500	12,336	12,336	0
Youth Service Subsidy				
Other	0	5,739	5,739	0
County Cop Education				
Personal Services	0	1,000	645	355
Drug Prosecution				
Personal Services	27,478	43,311	41,078	2,233
Domestic Violence				
Other	21,000	32,685	21,177	11,508
COPS Fast				
Personal Services	0	5,000	2,354	2,646
Education and Enforcement				
Personal Services	7,060	7,060	374	6,686
Materials and Supplies	140	3,140	0	3,140
Youth Center Services				
Contract Services	0	1,512	1,512	0
Juvenile Indigent Drivers				
Contract Services	50	50	0	50
Prison Diversion				
Personal Services	11,660	13,183	13,183	0
Materials and Supplies	2,050	2,333	2,333	0
Contract Services	1,173	13,617	10,598	3,019
Other	4,260	2,434	2,408	26
Capital Outlay	170	320	320	0

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Violence Against Women Act				
Personal Services	\$47,786	\$47,786	\$45,650	\$2,136
Contract Services	0	25,199	24,673	526
Other	0	4,518	4,518	0
Commmissary Fund				
Materials and Supplies	48,000	48,000	47,802	198
Capital Outlay	2,000	2,000	0	2,000
Victims of Crime Act				
Personal Services	39,408	39,641	39,316	325
Materials and Supplies	2,000	2,240	2,000	240
Other	1,450	1,525	1,000	525
Capital Outlay	0	3,500	3,477	23
Victim Advocate				
Personal Services	49,853	26,781	26,781	0
Materials and Supplies	1,187	70	70	0
Other	2,687	194	194	0
Capital Outlay	4,000	4,001	4,000	1
Juvenile Block Grant				
Materials and Supplies	0	68	68	0
Contract Services	17,112	17,414	17,414	0
Other	0	57	57	0
Capital Outlay	0	70	70	0
Court Security				
Capital Outlay	0	35,466	15,000	20,466
Sheriff K-9				
Other	0	50,000	23,343	26,657
Total Public Safety	<u>1,390,846</u>	<u>1,932,959</u>	<u>1,689,522</u>	<u>243,437</u>

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Public Works				
Motor Vehicle License				
Personal Services	\$2,690,636	\$2,638,195	\$2,603,350	\$34,845
Materials and Supplies	562,000	717,570	663,579	53,991
Contract Services	444,000	1,462,000	1,297,385	164,615
Other	748,146	504,797	405,446	99,351
Capital Outlay	370,000	477,500	460,249	17,251
Claims	6,218	10,314	6,660	3,654
 Ditch Maintenance				
Contract Services	800	6,107	2,298	3,809
 Total Public Works	<u>4,821,800</u>	<u>5,816,483</u>	<u>5,438,967</u>	<u>377,516</u>
 Health				
Mental Health				
Personal Services	346,031	346,031	279,669	66,362
Materials and Supplies	7,500	7,500	6,735	765
Contract Services	3,443,125	4,225,225	4,091,879	133,346
Other	55,500	55,500	54,485	1,015
Capital Outlay	11,800	36,800	34,893	1,907
 Dog and Kennel				
Personal Services	138,248	159,848	159,283	565
Materials and Supplies	22,980	23,536	19,943	3,593
Contract Services	3,100	4,195	3,250	945
Other	13,602	12,602	7,558	5,044
Capital Outlay	21,300	5,800	1,858	3,942
Claims	800	800	103	697
 Total Health	<u>4,063,986</u>	<u>4,877,837</u>	<u>4,659,656</u>	<u>218,181</u>

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Human Services				
Mental Retardation				
Personal Services	\$7,718,687	\$8,149,607	\$8,017,388	\$132,219
Materials and Supplies	266,227	297,874	271,323	26,551
Contract Services	750,113	731,293	674,469	56,824
Other	580,245	571,433	467,372	104,061
Capital Outlay	140,228	152,126	119,175	32,951
Public Assistance				
Personal Services	2,323,745	2,392,017	2,387,360	4,657
Materials and Supplies	97,800	106,800	97,397	9,403
Contract Services	510,000	1,867,782	1,766,943	100,839
Other	205,300	893,300	755,256	138,044
Capital Outlay	36,000	57,940	47,721	10,219
Children's Services Levy				
Personal Services	90,000	84,010	82,922	1,088
Contract Services	643,000	2,389,410	2,337,302	52,108
Other	32,000	65,111	50,038	15,073
Grants	161,000	226,553	219,800	6,753
M. R. Residential Services				
Contract Services	1,020,000	1,560,000	1,481,311	78,689
Child Support Enforcement				
Personal Services	358,614	467,329	455,030	12,299
Materials and Supplies	10,000	5,000	1,166	3,834
Contract Services	116,000	569,651	498,693	70,958
Other	24,135	55,135	37,892	17,243
Capital Outlay	15,000	10,000	2,900	7,100
Transportation Administration				
Personal Services	589,670	618,161	615,398	2,763
Materials and Supplies	4,000	5,000	4,669	331
Contract Services	10,000	20,173	19,850	323
Other	70,000	131,810	127,200	4,610

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)
Budget Basis
For the Year Ended December 31, 2000

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Aging				
Personal Services	\$705,100	\$676,100	\$628,815	\$47,285
Contract Services	330,000	345,460	320,109	25,351
Other	404,000	601,540	564,966	36,574
Capital Outlay	100,000	125,000	90,116	34,884
County Home				
Personal Services	\$371,742	\$373,419	\$354,532	\$18,887
Materials and Supplies	42,500	57,060	56,517	543
Contract Services	42,000	37,955	37,213	742
Other	8,500	6,117	6,070	47
Capital Outlay	10,000	12,300	12,268	32
Total Human Services	<u>17,785,606</u>	<u>23,662,466</u>	<u>22,609,181</u>	<u>1,053,285</u>
Economic Development and Assistance				
Revolving Loan				
Other	605,000	1,005,000	974,623	30,377
Total Economic Development and Assistance	<u>605,000</u>	<u>1,005,000</u>	<u>974,623</u>	<u>30,377</u>
Intergovernmental				
Municipal Road Tax Fund				
Rotary	63,500	149,492	0	149,492
Total Intergovernmental	<u>63,500</u>	<u>149,492</u>	<u>0</u>	<u>149,492</u>
Total Expenditures	<u>30,495,754</u>	<u>39,745,758</u>	<u>37,486,255</u>	<u>2,259,503</u>
Excess of Revenues Under Expenditures	<u>(800,600)</u>	<u>(4,645,641)</u>	<u>(1,864,523)</u>	<u>2,781,118</u>

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Other Financing Sources (Uses):				
Operating Transfers In	\$2,781,822	\$1,966,561	\$2,021,998	\$55,437
Operating Transfers Out	(1,567,700)	(1,254,139)	(1,162,123)	92,016
Advances In	30,000	51,000	51,000	0
Advances Out	0	(52,000)	(52,000)	0
Total Other Financing Sources (Uses)	<u>1,244,122</u>	<u>711,422</u>	<u>858,875</u>	<u>147,453</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	443,522	(3,934,219)	(1,005,648)	2,928,571
Fund Balances at Beginning of Year	13,191,181	13,191,181	13,191,181	0
Unexpended Prior Year Encumbrances	627,862	627,862	627,862	0
Fund Balances at End of Year	<u><u>\$14,262,565</u></u>	<u><u>\$9,884,824</u></u>	<u><u>\$12,813,395</u></u>	<u><u>\$2,928,571</u></u>

Geauga County, Ohio

Debt Service Funds

Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs. The Debt Service fund reflects the activity of the Bond Retirement fund in the GAAP statements, while the Note Retirement and Mortgage Revenue Bond funds are shown in the budgetary format only. Their activity is reclassified on a GAAP basis to the appropriate funds.

Bond Retirement - To account for transfers and tax levies that are expended for the payment of bonds and their related interest for general obligation bonds and special assessment bonds with governmental commitment.

Note Retirement - To account for transfers that are used for the payment of notes and their related interest. In order to demonstrate compliance with Ohio law, this fund is used for budgetary purposes; however, on the GAAP basis all note activity is reflected in the fund which received the note proceeds.

Mortgage Revenue Bond - To account for transfers that are used for the payment of a mortgage revenue bond and its related interest. In order to demonstrate compliance with Ohio law, this fund is used for budgetary purposes, however, on the GAAP basis, this activity is reflected in proprietary funds.

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Bond Retirement
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Property and Other Taxes	\$505,000	\$654,016	\$654,016	\$0
Intergovernmental	63,800	75,639	75,672	33
Special Assessments	400,000	274,148	274,148	0
Total Revenues	968,800	1,003,803	1,003,836	33
Expenditures:				
Debt Service:				
General Obligation Bond:				
Principal Retirement	520,296	515,000	515,000	0
Interest and Fiscal Charges	179,152	152,701	152,700	1
Total General Obligation Bond	699,448	667,701	667,700	1
Special Assessment Bond:				
Principal Retirement	198,854	210,258	210,258	0
Interest and Fiscal Charges	230,888	259,046	259,025	21
Total Special Assessment Bond	429,742	469,304	469,283	21
Total Expenditures	1,129,190	1,137,005	1,136,983	22
Excess of Revenues Under Expenditures	(160,390)	(133,202)	(133,147)	55
Other Financing Sources (Uses):				
Operating Transfers In	636,962	654,725	654,725	0
Operating Transfers Out	(200,000)	(469,019)	(469,019)	0
Total Other Financing Sources (Uses)	436,962	185,706	185,706	0
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	276,572	52,504	52,559	55
Fund Balance at Beginning of Year	1,076,488	1,076,488	1,076,488	0
Fund Balance at End of Year	\$1,353,060	\$1,128,992	\$1,129,047	\$55

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Note Retirement
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$0	\$266,628	\$266,628	\$0
Total Revenues	<u>0</u>	<u>266,628</u>	<u>266,628</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	5,080,000	4,880,000	4,880,000	0
Interest and Fiscal Charges	199,200	197,313	187,077	10,236
Total Expenditures	<u>5,279,200</u>	<u>5,077,313</u>	<u>5,067,077</u>	<u>10,236</u>
Excess of Revenues Under Expenditures	<u>(5,279,200)</u>	<u>(4,810,685)</u>	<u>(4,800,449)</u>	<u>10,236</u>
Other Financing Sources:				
Operating Transfers In	619,200	665,449	665,449	0
Note Proceeds	4,660,000	4,135,000	4,135,000	0
Total Other Financing Sources	<u>5,279,200</u>	<u>4,800,449</u>	<u>4,800,449</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(10,236)	0	10,236
Fund Balance at Beginning of Year	67,212	67,212	67,212	0
Fund Balance at End of Year	<u><u>\$67,212</u></u>	<u><u>\$56,976</u></u>	<u><u>\$67,212</u></u>	<u><u>\$10,236</u></u>

Geauga County, Ohio

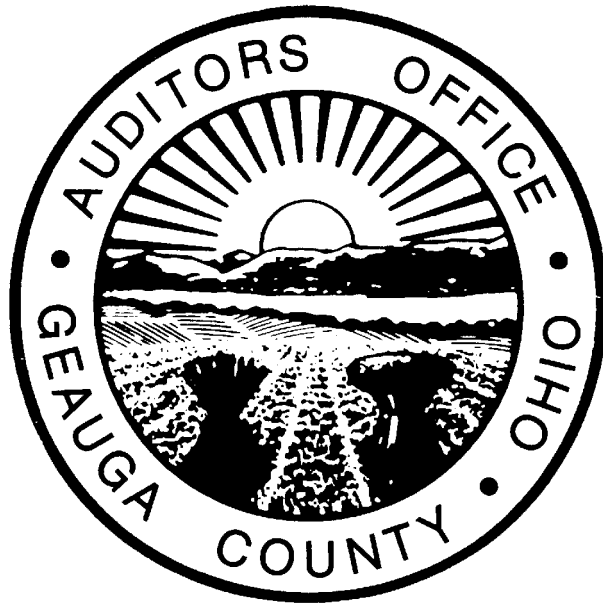
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mortgage Revenue Bond
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Total Revenues	\$0	\$0	\$0	\$0
Expenditures:				
Debt Service:				
Principal Retirement	5,000	5,000	5,000	0
Interest and Fiscal Charges	9,050	9,050	9,050	0
Total Expenditures	14,050	14,050	14,050	0
Excess of Revenues Under Expenditures	(14,050)	(14,050)	(14,050)	0
Other Financing Sources:				
Operating Transfers In	14,050	14,050	14,050	0
Total Other Financing Sources	14,050	14,050	14,050	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Debt Service Funds
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Property and Other Taxes	\$505,000	\$654,016	\$654,016	\$0
Intergovernmental	63,800	342,267	342,300	33
Special Assessments	400,000	274,148	274,148	0
Total Revenues	968,800	1,270,431	1,270,464	33
Expenditures:				
Debt Service:				
Bond Retirement				
Principal Retirement	719,150	725,258	725,258	0
Interest and Fiscal Charges	410,040	411,747	411,725	22
Note Retirement				
Principal Retirement	5,080,000	4,880,000	4,880,000	0
Interest and Fiscal Charges	199,200	197,313	187,077	10,236
Mortgage Revenue Bond				
Principal Retirement	5,000	5,000	5,000	0
Interest and Fiscal Charges	9,050	9,050	9,050	0
Total Expenditures	6,422,440	6,228,368	6,218,110	10,258
Excess of Revenues Under Expenditures	(5,453,640)	(4,957,937)	(4,947,646)	10,291
Other Financing Sources (Uses):				
Operating Transfers In	1,270,212	1,334,224	1,334,224	0
Operating Transfers Out	(200,000)	(469,019)	(469,019)	0
Note Proceeds	4,660,000	4,135,000	4,135,000	0
Total Other Financing Sources (Uses)	5,730,212	5,000,205	5,000,205	0
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	276,572	42,268	52,559	10,291
Fund Balances at Beginning of Year	1,143,700	1,143,700	1,143,700	0
Fund Balances at End of Year	\$1,420,272	\$1,185,968	\$1,196,259	\$10,291



Geauga County, Ohio

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the County's capital projects funds:

Computerization - To account for 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 a voted tax levy that is expended for repair and reconstruction of County roads.

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

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

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

Community Development Block Grant - To account for a federal grant that is expended on major construction projects.

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

Geauga County, Ohio

Combining Balance Sheet All Capital Projects Funds December 31, 2000

	Computerization	Road and Bridge	Permanent Improvement
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$114,498	\$649,662	\$863,789
Receivables			
Accounts	2,685	0	0
Accrued Interest	0	0	0
Intergovernmental	0	196,543	0
Due from Agency Fund Property and Other Taxes	0	2,680,000	0
Total Assets	\$117,183	\$3,526,205	\$863,789
Liabilities and Fund Equity:			
Liabilities:			
Accounts Payable	\$0	\$74,814	\$2,500
Contracts Payable	0	140	86,281
Interfund Payable	0	0	0
Deferred Revenue	0	2,680,000	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Total Liabilities	0	2,754,954	88,781
Fund Equity:			
Fund Balances (Deficit)			
Reserved for Encumbrances	6,318	0	108,127
Unreserved, Undesignated	110,865	771,251	666,881
Total Fund Equity (Deficit)	117,183	771,251	775,008
Total Liabilities and Fund Equity	\$117,183	\$3,526,205	\$863,789

<u>Construction</u>	<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>Transportation Capital Grant</u>	<u>Totals</u>
\$1,268,924	\$251,385	\$245,847	\$21,292	\$3,415,397
0	0	0	0	2,685
4,143	1,496	0	0	5,639
0	0	0	8,086	204,629
0	0	0	0	2,680,000
<u>\$1,273,067</u>	<u>\$252,881</u>	<u>\$245,847</u>	<u>\$29,378</u>	<u>\$6,308,350</u>
\$0	\$0	\$250	\$0	\$77,564
22,560	0	32,891	0	141,872
391,500	0	0	0	391,500
0	0	0	0	2,680,000
2,447	0	0	0	2,447
2,175,000	0	0	0	2,175,000
<u>2,591,507</u>	<u>0</u>	<u>33,141</u>	<u>0</u>	<u>5,468,383</u>
106,149	0	324,327	8,695	553,616
(1,424,589)	252,881	(111,621)	20,683	286,351
<u>(1,318,440)</u>	<u>252,881</u>	<u>212,706</u>	<u>29,378</u>	<u>839,967</u>
<u>\$1,273,067</u>	<u>\$252,881</u>	<u>\$245,847</u>	<u>\$29,378</u>	<u>\$6,308,350</u>

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2000

	Computerization	Road and Bridge	Permanent Improvement
Revenues:			
Property and Other Taxes	\$0	\$2,656,315	\$0
Charges for Services	72,488	0	0
Intergovernmental	0	2,235,218	556,372
Interest	0	0	0
Other	0	10,794	6,800
Total Revenues	72,488	4,902,327	563,172
Expenditures:			
Capital Outlay	86,977	4,458,779	1,035,144
Debt Service:			
Interest and Fiscal Charges	0	0	18,513
Total Expenditures	86,977	4,458,779	1,053,657
Excess of Revenues Over (Under) Expenditures	(14,489)	443,548	(490,485)
Other Financing Sources (Uses):			
Operating Transfers In	39,500	0	1,453,172
Operating Transfers Out	0	(400,000)	0
Total Other Financing Sources (Uses)	39,500	(400,000)	1,453,172
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	25,011	43,548	962,687
Fund Balances (Deficit) at Beginning of Year	92,172	727,703	(187,679)
Fund Balances (Deficit) at End of Year	\$117,183	\$771,251	\$775,008

<u>Construction</u>	<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>Transportation Capital Grant</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$2,656,315
0	0	0	0	72,488
49,051	0	542,257	20,718	3,403,616
45,462	16,982	0	0	62,444
31,982	0	0	0	49,576
<u>126,495</u>	<u>16,982</u>	<u>542,257</u>	<u>20,718</u>	<u>6,244,439</u>
587,980	48,660	803,613	21,358	7,042,511
94,953	0	0	0	113,466
<u>682,933</u>	<u>48,660</u>	<u>803,613</u>	<u>21,358</u>	<u>7,155,977</u>
<u>(556,438)</u>	<u>(31,678)</u>	<u>(261,356)</u>	<u>(640)</u>	<u>(911,538)</u>
720,719	0	0	70,000	2,283,391
(24,700)	(48,803)	0	(40,000)	(513,503)
<u>696,019</u>	<u>(48,803)</u>	<u>0</u>	<u>30,000</u>	<u>1,769,888</u>
139,581	(80,481)	(261,356)	29,360	858,350
(1,458,021)	333,362	474,062	18	(18,383)
<u>(\$1,318,440)</u>	<u>\$252,881</u>	<u>\$212,706</u>	<u>\$29,378</u>	<u>\$839,967</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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$41,300	\$71,285	\$71,045	(\$240)
Total Revenues	<u>41,300</u>	<u>71,285</u>	<u>71,045</u>	<u>(240)</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Capital Outlay	61,300	100,800	84,474	16,326
Total Expenditures	<u>61,300</u>	<u>100,800</u>	<u>84,474</u>	<u>16,326</u>
Excess of Revenues Under Expenditures	<u>(20,000)</u>	<u>(29,515)</u>	<u>(13,429)</u>	<u>16,086</u>
Other Financing Sources:				
Operating Transfers In	39,500	39,500	39,500	0
Total Other Financing Sources	<u>39,500</u>	<u>39,500</u>	<u>39,500</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	19,500	9,985	26,071	16,086
Fund Balance at Beginning of Year	78,431	78,431	78,431	0
Unexpended Prior Year Encumbrances	3,678	3,678	3,678	0
Fund Balance at End of Year	<u><u>\$101,609</u></u>	<u><u>\$92,094</u></u>	<u><u>\$108,180</u></u>	<u><u>\$16,086</u></u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Road and Bridge
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Property and Other Taxes	\$2,660,000	\$2,656,314	\$2,656,315	\$1
Intergovernmental	317,000	2,121,586	2,286,298	164,712
Other	1,080,000	0	10,794	10,794
Total Revenues	<u>4,057,000</u>	<u>4,777,900</u>	<u>4,953,407</u>	<u>175,507</u>
Expenditures:				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	22,893	77,107
Contract Services	3,957,000	4,614,447	4,302,329	312,118
Total Expenditures	<u>4,057,000</u>	<u>4,714,447</u>	<u>4,325,222</u>	<u>389,225</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>63,453</u>	<u>628,185</u>	<u>564,732</u>
Other Financing Uses:				
Operating Transfers Out	0	(435,000)	(400,000)	35,000
Total Other Financing Uses	<u>0</u>	<u>(435,000)</u>	<u>(400,000)</u>	<u>35,000</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	0	(371,547)	228,185	599,732
Fund Balance at Beginning of Year	371,547	371,547	371,547	0
Fund Balance at End of Year	<u>\$371,547</u>	<u>\$0</u>	<u>\$599,732</u>	<u>\$599,732</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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$0	\$556,372	\$556,372	\$0
Other	50,000	6,800	6,800	0
Total Revenues	50,000	563,172	563,172	0
Expenditures:				
Current:				
Public Works				
Contract Service	361,985	935,506	513,486	422,020
Other	15,270	32,270	14,425	17,845
Capital Outlay	0	556,372	556,371	1
Total Expenditures	377,255	1,524,148	1,084,282	439,866
Excess of Revenues Under Expenditures	(327,255)	(960,976)	(521,110)	439,866
Other Financing Sources:				
Operating Transfers In	258,836	833,854	984,153	150,299
Total Other Financing Sources	258,836	833,854	984,153	150,299
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(68,419)	(127,122)	463,043	590,165
Fund Balance at Beginning of Year	153,551	153,551	153,551	0
Unexpended Prior Year Encumbrances	50,285	50,285	50,285	0
Fund Balance at End of Year	\$135,417	\$76,714	\$666,879	\$590,165

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Construction
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$0	\$49,050	\$49,051	\$1
Interest	14,000	49,200	49,207	7
Other	27,200	31,982	31,982	0
Total Revenues	41,200	130,232	130,240	8
Expenditures:				
Current:				
Public Works				
Contract Services	40,000	262,548	240,498	22,050
Other	35,000	6,003	2,398	3,605
Capital Outlay	9,000	239,775	156,994	82,781
Total Expenditures	84,000	508,326	399,890	108,436
Excess of Revenues Under Expenditures	(42,800)	(378,094)	(269,650)	108,444
Other Financing Sources (Uses):				
Operating Transfers In	75,000	357,795	550,625	192,830
Operating Transfers Out	0	(29,418)	(24,700)	4,718
Advances In	0	91,500	91,500	0
Total Other Financing Sources (Uses)	75,000	419,877	617,425	197,548
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	32,200	41,783	347,775	305,992
Fund Balance at Beginning of Year	763,818	763,818	763,818	0
Unexpended Prior Year Encumbrances	28,623	28,623	28,623	0
Fund Balance at End of Year	\$824,641	\$834,224	\$1,140,216	\$305,992

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Interest	\$0	\$18,776	\$18,796	\$20
Total Revenues	<u>0</u>	<u>18,776</u>	<u>18,796</u>	<u>20</u>
Expenditures:				
Current:				
Public Works				
Capital Outlay	0	11,000	0	11,000
Total Expenditures	<u>0</u>	<u>11,000</u>	<u>0</u>	<u>11,000</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>7,776</u>	<u>18,796</u>	<u>11,020</u>
Other Financing Uses:				
Operating Transfers Out	0	(48,953)	(48,803)	150
Total Other Financing Uses	<u>0</u>	<u>(48,953)</u>	<u>(48,803)</u>	<u>150</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	0	(41,177)	(30,007)	11,170
Fund Balance at Beginning of Year	281,393	281,393	281,393	0
Fund Balance at End of Year	<u>\$281,393</u>	<u>\$240,216</u>	<u>\$251,386</u>	<u>\$11,170</u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development Block Grant
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$482,000	\$719,500	\$542,257	(\$177,243)
Total Revenues	<u>482,000</u>	<u>719,500</u>	<u>542,257</u>	<u>(177,243)</u>
Expenditures:				
Current:				
Public Works				
Capital Outlay	482,000	996,094	942,757	53,337
Total Expenditures	<u>482,000</u>	<u>996,094</u>	<u>942,757</u>	<u>53,337</u>
Excess of Revenues Over (Under) Expenditures	0	(276,594)	(400,500)	(123,906)
Fund Balance at Beginning of Year	276,594	276,594	276,594	0
Unexpended Prior Year Encumbrances	13,241	13,241	13,241	0
Fund Balance (Deficit) at End of Year	<u>\$289,835</u>	<u>\$13,241</u>	<u>(\$110,665)</u>	<u>\$123,906</u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Transportation Capital Grant
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$1,119,400	\$5,662	\$12,632	\$6,970
Total Revenues	<u>1,119,400</u>	<u>5,662</u>	<u>12,632</u>	<u>6,970</u>
Expenditures:				
Current:				
Human Services				
Capital Outlay	1,241,000	35,640	35,640	0
Total Expenditures	<u>1,241,000</u>	<u>35,640</u>	<u>35,640</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(121,600)</u>	<u>(29,978)</u>	<u>(23,008)</u>	<u>6,970</u>
Other Financing Sources (Uses):				
Operating Transfers In	121,600	70,000	70,000	0
Operating Transfers Out	0	(40,000)	(40,000)	0
Total Other Financing Sources (Uses)	<u>121,600</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	0	22	6,992	6,970
Fund Balance at Beginning of Year	18	18	18	0
Fund Balance at End of Year	<u>\$18</u>	<u>\$40</u>	<u>\$7,010</u>	<u>\$6,970</u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Capital Projects Funds
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Property and Other Taxes	\$2,660,000	\$2,656,314	\$2,656,315	\$1
Charges for Services	41,300	71,285	71,045	(240)
Intergovernmental	1,918,400	3,452,170	3,446,610	(5,560)
Interest	14,000	67,976	68,003	27
Other	1,157,200	38,782	49,576	10,794
Total Revenues	5,790,900	6,286,527	6,291,549	5,022
Expenditures:				
Current:				
General Government:				
Judicial				
Computerization				
Capital Outlay	61,300	100,800	84,474	16,326
Total General Government Judicial	61,300	100,800	84,474	16,326
Public Works				
Road and Bridge				
Materials and Supplies	100,000	100,000	22,893	77,107
Contract Services	3,957,000	4,614,447	4,302,329	312,118
Permanent Improvement				
Contract Service	361,985	935,506	513,486	422,020
Other	15,270	32,270	14,425	17,845
Capital Outlay	0	556,372	556,370	2
Construction				
Contract Services	40,000	262,548	240,498	22,050
Other	35,000	6,003	2,398	3,605
Capital Outlay	9,000	239,775	156,994	82,781
Water Construction Fund				
Capital Outlay	0	11,000	0	11,000

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Capital Projects Funds (Continued)
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Community Development Block Grant Capital Outlay	\$482,000	\$996,094	\$942,757	\$53,337
Total Public Works	<u>5,000,255</u>	<u>7,754,015</u>	<u>6,752,150</u>	<u>1,001,865</u>
Human Services Transportation Capital Grant Capital Outlay	1,241,000	35,640	35,640	0
Total Human Services	<u>1,241,000</u>	<u>35,640</u>	<u>35,640</u>	<u>0</u>
Total Expenditures	<u>6,302,555</u>	<u>7,890,455</u>	<u>6,872,264</u>	<u>1,018,191</u>
Excess of Revenues Under Expenditures	<u>(511,655)</u>	<u>(1,603,928)</u>	<u>(580,715)</u>	<u>1,023,213</u>
Other Financing Sources (Uses):				
Operating Transfers In	481,428	1,301,149	1,644,278	343,129
Operating Transfers Out	0	(553,371)	(513,503)	39,868
Advance In	0	91,500	91,500	0
Total Other Financing Sources (Uses)	<u>481,428</u>	<u>839,278</u>	<u>1,222,275</u>	<u>382,997</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(30,227)	(764,650)	641,560	1,406,210
Fund Balances at Beginning of Year	1,925,352	1,925,352	1,925,352	0
Unexpended Prior Year Encumbrances	95,826	95,826	95,826	0
Fund Balances at End of Year	<u><u>\$1,990,951</u></u>	<u><u>\$1,256,528</u></u>	<u><u>\$2,662,738</u></u>	<u><u>\$1,406,210</u></u>

Geauga County, Ohio

Enterprise Funds

The Enterprise Funds are used to account for the County's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and cash flows. The Enterprise Funds are used to account for the County's waste water and water operations. The intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Following is a description of the enterprise funds:

Water Resources - 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 - 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.

Geauga County, Ohio

Combining Balance Sheet
All Enterprise Funds
December 31, 2000

	Water Resources	Water District	Totals
Assets:			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$3,484,982	\$506,657	\$3,991,639
Accounts Receivable	160,011	22,258	182,269
Accrued Interest Receivable	8,891	0	8,891
Due from Other Funds	0	1,190	1,190
Inventories	127,971	0	127,971
Total Current Assets	<u>3,781,855</u>	<u>530,105</u>	<u>4,311,960</u>
Fixed Assets (Net of Accumulated Depreciation)	18,537,554	1,813,377	20,350,931
Total Assets	<u><u>\$22,319,409</u></u>	<u><u>\$2,343,482</u></u>	<u><u>\$24,662,891</u></u>
Liabilities and Fund Equity:			
Current Liabilities:			
Accounts Payable	\$19,416	\$6,512	\$25,928
Contracts Payable	72,930	364	73,294
Accrued Wages	24,714	2,076	26,790
Compensated Absences Payable	2,530	0	2,530
Intergovernmental Payable	22,204	1,590	23,794
Accrued Interest Payable	5,715	0	5,715
Notes Payable	160,000	0	160,000
General Obligation Bonds Payable	170,000	0	170,000
Revenue Bonds Payable	5,000	0	5,000
Total Current Liabilities	<u>482,509</u>	<u>10,542</u>	<u>493,051</u>
Long-Term Liabilities:			
Compensated Absences Payable	120,774	6,834	127,608
General Obligation Bonds Payable (Net of Current Portion)	220,000	0	220,000
Revenue Bonds Payable (Net of Current Portion)	171,000	0	171,000
OPWC Loans Payable	498,750	0	498,750
OWDA Loans Payable	8,751,945	0	8,751,945
Total Long-Term Liabilities	<u>9,762,469</u>	<u>6,834</u>	<u>9,769,303</u>
Total Liabilities	<u>10,244,978</u>	<u>17,376</u>	<u>10,262,354</u>
Fund Equity:			
Contributed Capital	17,295,805	4,873,066	22,168,871
Retained Earnings (Deficit) Unreserved	(5,221,374)	(2,546,960)	(7,768,334)
Total Fund Equity	<u>12,074,431</u>	<u>2,326,106</u>	<u>14,400,537</u>
Total Liabilities and Fund Equity	<u><u>\$22,319,409</u></u>	<u><u>\$2,343,482</u></u>	<u><u>\$24,662,891</u></u>

Geauga County, Ohio

Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
All Enterprise Funds
For the Year Ended December 31, 2000

	Water Resources	Water District	Totals
Operating Revenues:			
Charges for Services	\$3,505,313	\$410,170	\$3,915,483
Other	571,560	52,879	624,439
Total Operating Revenues	4,076,873	463,049	4,539,922
Operating Expenses:			
Personal Services	1,600,526	121,580	1,722,106
Materials and Supplies	215,138	34,401	249,539
Contract Services	268,116	204,072	472,188
Other	212,028	14,666	226,694
Depreciation	1,986,901	491,608	2,478,509
Total Operating Expenses	4,282,709	866,327	5,149,036
Operating Loss	(205,836)	(403,278)	(609,114)
Non-Operating Revenues (Expenses):			
Interest	111,547	0	111,547
Interest and Fiscal Charges	(135,901)	0	(135,901)
Loss on the Disposal of Fixed Assets	(866,581)	(132,859)	(999,440)
Total Non-Operating Revenues (Expenses)	(890,935)	(132,859)	(1,023,794)
Loss before Operating Transfers	(1,096,771)	(536,137)	(1,632,908)
Operating Transfers In	930,353	0	930,353
Operating Transfers Out	(854,049)	0	(854,049)
Net Loss	(1,020,467)	(536,137)	(1,556,604)
Depreciation on Fixed Assets Acquired by Capital Grants	176,074	0	176,074
Retained Earnings (Deficit) at Beginning of Year	(4,376,981)	(2,010,823)	(6,387,804)
Retained Earnings (Deficit) at End of Year	(\$5,221,374)	(\$2,546,960)	(\$7,768,334)

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$3,724,000	\$3,220,804	\$3,473,355	\$252,551
Interest	5,000	109,090	116,373	7,283
Tap-in Fees	0	754,200	754,200	0
Other	286,600	2,456,590	571,560	(1,885,030)
OWDA Note Proceeds	0	7,923,939	3,327,134	(4,596,805)
Total Revenues	4,015,600	14,464,623	8,242,622	(6,222,001)
Expenses:				
Personal Services	1,631,000	1,636,000	1,597,473	38,527
Materials and Supplies	310,300	310,800	240,708	70,092
Contract Services	1,110,000	593,907	346,971	246,936
Other	265,000	357,614	250,772	106,842
Capital Outlay	103,000	12,999,390	10,786,862	2,212,528
Principal Retirement	0	106,635	106,633	2
Interest and Fiscal Charges	0	73,731	73,191	540
Total Expenses	3,419,300	16,078,077	13,402,610	2,675,467
Excess of Revenues Over (Under) Expenses	596,300	(1,613,454)	(5,159,988)	(3,546,534)
Operating Transfers In	250,000	916,302	916,303	1
Operating Transfers Out	(400,000)	(1,285,500)	(1,098,423)	187,077
Excess of Revenues Over (Under) Expenses and Operating Transfers	446,300	(1,982,652)	(5,342,108)	(3,359,456)
Fund Equity (Deficit) at Beginning of Year	(4,622,785)	(4,622,785)	(4,622,785)	0
Unexpended Prior Year Encumbrances	7,210,500	7,210,500	7,210,500	0
Fund Equity (Deficit) at End of Year	\$3,034,015	\$605,063	(\$2,754,393)	(\$3,359,456)

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, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$400,000	\$382,400	\$397,911	\$15,511
Tap-in Fees	0	96,903	96,903	0
Other	100,000	45,597	52,879	7,282
Total Revenues	500,000	524,900	547,693	22,793
Expenses:				
Personal Services	129,700	129,700	122,791	6,909
Materials and Supplies	40,000	46,000	39,273	6,727
Contract Services	244,000	240,844	196,871	43,973
Other	11,500	22,500	19,002	3,498
Capital Outlay	20,000	43,156	42,484	672
Total Expenses	445,200	482,200	420,421	61,779
Excess of Revenues Over Expenses	54,800	42,700	127,272	84,572
Fund Equity at Beginning of Year	337,789	337,789	337,789	0
Unexpended Prior Year Encumbrances	10,215	10,215	10,215	0
Fund Equity at End of Year	\$402,804	\$390,704	\$475,276	\$84,572

Geauga County, Ohio

Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
All Enterprise Funds
Budget Basis
For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Charges for Services	\$4,124,000	\$3,603,204	\$3,871,266	\$268,062
Interest	5,000	109,090	116,373	7,283
Tap-in Fees	0	851,103	851,103	0
Other	386,600	2,502,187	624,439	(1,877,748)
OWDA Note Proceeds	0	7,923,939	3,327,134	(4,596,805)
Total Revenues	4,515,600	14,989,523	8,790,315	(6,199,208)
Expenses:				
Personal Services				
Water Resources	1,631,000	1,636,000	1,597,473	38,527
Water District	129,700	129,700	122,791	6,909
Materials and Supplies				
Water Resources	310,300	310,800	240,708	70,092
Water District	40,000	46,000	39,273	6,727
Contract Services				
Water Resources	1,110,000	593,907	346,971	246,936
Water District	244,000	240,844	196,871	43,973
Other				
Water Resources	265,000	357,614	250,772	106,842
Water District	11,500	22,500	19,002	3,498
Capital Outlay				
Water Resources	103,000	12,999,390	10,786,862	2,212,528
Water District	20,000	43,156	42,484	672
Debt Service				
Water Resources				
Principal Retirement	0	106,635	106,633	2
Interest and Fiscal Charges	0	73,731	73,191	540
Total Expenses	3,864,500	16,560,277	13,823,031	2,737,246
Excess of Revenues Over (Under)				
Expenses	651,100	(1,570,754)	(5,032,716)	(3,461,962)
Operating Transfers In	250,000	916,302	916,303	1
Operating Transfers Out	(400,000)	(1,285,500)	(1,098,423)	187,077
Excess of Revenues Over (Under)				
Expenses and Operating Transfers	501,100	(1,939,952)	(5,214,836)	(3,274,884)
Fund Equity (Deficit) at Beginning of Year	(4,284,996)	(4,284,996)	(4,284,996)	0
Unexpended Prior Year Encumbrances	7,220,715	7,220,715	7,220,715	0
Fund Equity (Deficit) at End of Year	\$3,436,819	\$995,767	(\$2,279,117)	(\$3,274,884)

Geauga County, Ohio

Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2000

	<u>Water Resources</u>	<u>Water District</u>	<u>Totals</u>
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$3,473,355	\$397,911	\$3,871,266
Cash Payments to Suppliers for Goods and Services	(559,341)	(239,415)	(798,756)
Cash Payments to Employees for Services	(1,597,473)	(122,791)	(1,720,264)
Other Operating Revenue	571,560	52,879	624,439
Other Operating Expense	(212,028)	(14,666)	(226,694)
Net Cash Provided by Operating Activities	<u>1,676,073</u>	<u>73,918</u>	<u>1,749,991</u>
Cash Flows from Noncapital Financing Activities:			
Operating Transfers In	930,353	0	930,353
Operating Transfers Out	(854,049)	0	(854,049)
Net Cash Provided by Noncapital Financing Activities	<u>76,304</u>	<u>0</u>	<u>76,304</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Capital Assets	(4,998,459)	(39,758)	(5,038,217)
Principal Paid on Notes	(180,000)	0	(180,000)
Principal Paid on Bonds	(175,000)	0	(175,000)
Principal Paid on OWDA Loans	(80,383)	0	(80,383)
Principal Paid on OPWC Loans	(26,250)	0	(26,250)
Interest Paid on Notes	(6,336)	0	(6,336)
Interest Paid on Bonds	(57,088)	0	(57,088)
Interest Paid on OWDA Loans	(73,191)	0	(73,191)
Proceeds from Sale of Notes	160,000	0	160,000
Proceeds of OWDA Loans	3,327,134	0	3,327,134
Capital Contributed by Customers - Tap-In Fees	754,200	96,903	851,103
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>(1,355,373)</u>	<u>57,145</u>	<u>(1,298,228)</u>
Cash Flows from Investing Activities:			
Interest on Investments	116,373	0	116,373
Net Cash Provided by Investing Activities	<u>116,373</u>	<u>0</u>	<u>116,373</u>
Net Increase in Cash and Cash Equivalents	513,377	131,063	644,440
Cash and Cash Equivalents at Beginning of Year	2,971,605	375,594	3,347,199
Cash and Cash Equivalents at End of Year	<u>\$3,484,982</u>	<u>\$506,657</u>	<u>\$3,991,639</u>

(Continued)

Geauga County, Ohio

Combining Statement of Cash Flows
All Enterprise Funds (Continued)
For the Year Ended December 31, 2000

	<u>Water Resources</u>	<u>Water District</u>	<u>Totals</u>
Reconciliation of Operating Loss to Net Cash Provided By Operating Activities:			
Operating Loss	(\$205,836)	(\$403,278)	(\$609,114)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:			
Depreciation	1,986,901	491,608	2,478,509
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(31,958)	(11,279)	(43,237)
Increase in Due From Other Funds	0	(980)	(980)
Decrease in Inventories	8,531	0	8,531
Increase (Decrease) in Accounts Payable	(23,411)	1,223	(22,188)
Decrease in Contracts Payable	(61,207)	(2,165)	(63,372)
Increase (Decrease) in Accrued Wages	(158)	139	(19)
Increase (Decrease) in Compensated Absences Payable	3,517	(1,349)	2,168
Decrease in Intergovernmental Payable	(306)	(1)	(307)
Total Adjustments	1,881,909	477,196	2,359,105
Net Cash Provided by Operating Activities	<u>\$1,676,073</u>	<u>\$73,918</u>	<u>\$1,749,991</u>

Geauga County, Ohio

Fiduciary 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 following are the County's fiduciary fund types:

Expendable Trust Fund

This fund is accounted for in essentially the same manner as governmental funds.

Mental Retardation Trust - To account for the checking accounts maintained by the Mental Retardation facility for donations and residents' funds to be used for various school activities, the Special Olympics and the residents' personal uses.

Agency Funds

These funds 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 inspections pursuant to section 3781.102 of the Revised Code.

County 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; and 4. County municipal court.

(Continued)

Geauga County, Ohio

Agency Funds (Continued)

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.

Undivided Library and Local Government - To account for the collection of shared revenues from the State of Ohio that represent 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 corporate franchise taxes.

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.

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.

Other Agency Funds

Law Enforcement Trust - Prosecutor

Law Library

Real Estate Tax Escrow

Sheriff's Narcotics

Township Gas

Undivided Estate Tax

Undivided Local Government Revenue Assistance

Undivided Manufactured Home Tax

Law Enforcement Trust - Sheriff

Over/Double

Sheriff's Inmate

Telephone Rotary

Undivided Cigarette Tax

Undivided Intangible Tax

Undivided Public Housing

Geauga County, Ohio

Combining Balance Sheet All Expendable Trust and Agency Funds

December 31, 2000

	<u>Mental Retardation Trust</u>	<u>All Agency Funds</u>	<u>Totals</u>
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,566,051	\$13,566,051
Cash and Cash Equivalents in Segregated Accounts	3,835	555,020	558,855
Receivables			
Property and Other Taxes	0	119,064,442	119,064,442
Accounts	0	806,276	806,276
Special Assessments	0	6,254,137	6,254,137
Accrued Interest	0	34,780	34,780
Intergovernmental	0	602,213	602,213
Total Assets	\$3,835	\$140,882,919	\$140,886,754
Liabilities and Fund Equity:			
Liabilities:			
Accounts Payable	\$0	\$45,437	\$45,437
Contracts Payable	0	106,188	106,188
Accrued Wages	0	99,778	99,778
Due to Other Funds	0	157,867	157,867
Due to County Funds			
Property and Other Taxes	0	14,573,801	14,573,801
Special Assessments	0	4,529,260	4,529,260
Intergovernmental Payable	0	108,529,971	108,529,971
Undistributed Monies	0	12,553,593	12,553,593
Due to Others	0	181,814	181,814
Payroll Withholdings	0	105,210	105,210
Total Liabilities	0	140,882,919	140,882,919
Fund Equity:			
Fund Balances			
Unreserved, Undesignated	3,835	0	3,835
Total Fund Equity	3,835	0	3,835
Total Liabilities and Fund Equity	\$3,835	\$140,882,919	\$140,886,754

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds For the Year Ended December 31, 2000

	Beginning Balance 1/1/00	Additions	Deletions	Ending Balance 12/31/00
District Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$625,473	\$2,209,036	\$1,790,547	\$1,043,962
Receivables				
Property and Other Taxes	0	338,300	0	338,300
Accounts Receivables	9,793	0	9,793	0
Intergovernmental	0	310	0	310
Total Assets	\$635,266	\$2,547,646	\$1,800,340	\$1,382,572
Liabilities:				
Accounts Payable	\$6,827	\$3,853	\$6,827	\$3,853
Contracts Payable	1,859	4,935	1,859	4,935
Accrued Wages	18,355	37,281	18,355	37,281
Intergovernmental Payable	18,000	0	18,000	0
Due to Other Funds	1,250	1,250	1,250	1,250
Undistributed Monies	588,975	2,490,534	1,744,256	1,335,253
Total Liabilities	\$635,266	\$2,537,853	\$1,790,547	\$1,382,572
Park Board				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,944,461	\$7,269,937	\$5,721,596	\$4,492,802
Receivables				
Property and Other Taxes	3,598,000	3,412,400	3,598,000	3,412,400
Accrued Interest	35,010	27,905	35,010	27,905
Total Assets	\$6,577,471	\$10,710,242	\$9,354,606	\$7,933,107
Liabilities:				
Accounts Payable	\$7,645	\$0	\$7,645	\$0
Contracts Payable	121,156	0	121,156	0
Accrued Wages	22,677	48,185	22,677	48,185
Intergovernmental Payable	19,896	0	19,896	0
Undistributed Monies	6,406,097	7,029,047	5,550,222	7,884,922
Total Liabilities	\$6,577,471	\$7,077,232	\$5,721,596	\$7,933,107

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2000

	Beginning Balance 1/1/00	Additions	Deletions	Ending Balance 12/31/00
Family First Council				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$489,239	\$1,203,190	\$1,154,136	\$538,293
Total Assets	\$489,239	\$1,203,190	\$1,154,136	\$538,293
Liabilities:				
Accounts Payable	\$406	\$6,165	\$406	\$6,165
Contracts Payable	2,160	60,137	2,160	60,137
Accrued Wages	779	1,632	779	1,632
Intergovernmental Payable	784	0	784	0
Due to Other Funds	4,750	6,000	4,750	6,000
Undistributed Monies	480,360	1,129,256	1,145,257	464,359
Total Liabilities	\$489,239	\$1,203,190	\$1,154,136	\$538,293
Emergency Management Agency				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$103,994	\$221,378	\$162,932	\$162,440
Intergovernmental Receivable	36,165	0	36,165	0
Total Assets	\$140,159	\$221,378	\$199,097	\$162,440
Liabilities:				
Accounts Payable	\$5,354	\$714	\$5,354	\$714
Contracts Payable	719	300	719	300
Due to Other Funds	132,021	132,021	132,021	132,021
Accrued Wages	1,015	2,066	1,015	2,066
Intergovernmental Payable	1,050	0	1,050	0
Undistributed Monies	0	50,112	22,773	27,339
Total Liabilities	\$140,159	\$185,213	\$162,932	\$162,440
Soil and Water				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$56,577	\$205,660	\$209,062	\$53,175
Total Assets	\$56,577	\$205,660	\$209,062	\$53,175
Liabilities:				
Accounts Payable	\$265	\$9,759	\$265	\$9,759
Accrued Wages	2,491	5,026	2,491	5,026
Intergovernmental Payable	2,249	0	2,249	0
Undistributed Monies	51,572	190,875	204,057	38,390
Total Liabilities	\$56,577	\$205,660	\$209,062	\$53,175

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2000

	Beginning Balance 1/1/00	Additions	Deletions	Ending Balance 12/31/00
Geauga/Trumbull Solid Waste District				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,075,653	\$1,452,198	\$1,292,905	\$1,234,946
Receivables				
Accounts	75,670	85,291	75,670	85,291
Accrued Interest	9,563	6,875	9,563	6,875
Total Assets	\$1,160,886	\$1,544,364	\$1,378,138	\$1,327,112
Liabilities:				
Accounts Payable	\$11,736	\$14,809	\$11,736	\$14,809
Contracts Payable	49,590	40,502	49,590	40,502
Due to Other Funds	18,596	18,596	18,596	18,596
Accrued Wages	9,409	5,588	9,409	5,588
Intergovernmental Payable	2,828	0	2,828	0
Undistributed Monies	1,068,727	1,379,636	1,200,746	1,247,617
Total Liabilities	\$1,160,886	\$1,459,131	\$1,292,905	\$1,327,112
Alimony and Child Support				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$51,694	\$6,811,064	\$6,791,552	\$71,206
Total Assets	\$51,694	\$6,811,064	\$6,791,552	\$71,206
Liabilities:				
Due to Others	\$51,694	\$6,811,064	\$6,791,552	\$71,206
Total Liabilities	\$51,694	\$6,811,064	\$6,791,552	\$71,206
Building Standards Assessment				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$394	\$3,748	\$3,828	\$314
Total Assets	\$394	\$3,748	\$3,828	\$314
Liabilities:				
Intergovernmental Payable	\$244	\$0	\$244	\$0
Contracts Payable	150	332	168	314
Undistributed Monies	0	3,416	3,416	0
Total Liabilities	\$394	\$3,748	\$3,828	\$314

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2000

	Beginning Balance 1/1/00	Additions	Deletions	Ending Balance 12/31/00
County Court Agency				
Assets:				
Cash and Cash Equivalents				
In Segregated Accounts	\$374,852	\$1,116,477	\$1,057,964	\$433,365
Accounts Receivable	488,290	710,173	488,290	710,173
Total Assets	<u>\$863,142</u>	<u>\$1,826,650</u>	<u>\$1,546,254</u>	<u>\$1,143,538</u>
Liabilities:				
Undistributed Monies	\$863,142	\$1,338,360	\$1,057,964	\$1,143,538
Total Liabilities	<u>\$863,142</u>	<u>\$1,338,360</u>	<u>\$1,057,964</u>	<u>\$1,143,538</u>
Emergency Planning				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$46,572	\$17,269	\$9,427	\$54,414
Total Assets	<u>\$46,572</u>	<u>\$17,269</u>	<u>\$9,427</u>	<u>\$54,414</u>
Liabilities:				
Accounts Payable	\$850	\$105	\$850	\$105
Due to Others	45,722	17,164	8,577	54,309
Total Liabilities	<u>\$46,572</u>	<u>\$17,269</u>	<u>\$9,427</u>	<u>\$54,414</u>
Hotel/Motel Excise Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$38,336	\$64,895	\$63,704	\$39,527
Intergovernmental Receivable	5,870	4,188	5,870	4,188
Total Assets	<u>\$44,206</u>	<u>\$69,083</u>	<u>\$69,574</u>	<u>\$43,715</u>
Liabilities:				
Intergovernmental Payable	\$44,206	\$63,213	\$63,704	\$43,715
Total Liabilities	<u>\$44,206</u>	<u>\$63,213</u>	<u>\$63,704</u>	<u>\$43,715</u>

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2000

	Beginning Balance 1/1/00	Additions	Deletions	Ending Balance 12/31/00
Law Enforcement Trust - Prosecutor				
Assets:				
Cash and Cash Equivalents				
In Segregated Accounts	\$13,430	\$1,630	\$13,739	\$1,321
Total Assets	<u>\$13,430</u>	<u>\$1,630</u>	<u>\$13,739</u>	<u>\$1,321</u>
Liabilities:				
Intergovernmental Payable	\$13,430	\$1,630	\$13,739	\$1,321
Total Liabilities	<u>\$13,430</u>	<u>\$1,630</u>	<u>\$13,739</u>	<u>\$1,321</u>
Law Enforcement Trust - Sheriff				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,546	\$11,620	\$12,612	\$554
Cash and Cash Equivalents In Segregated Accounts	1,962	69,468	55,810	15,620
Total Assets	<u>\$3,508</u>	<u>\$81,088</u>	<u>\$68,422</u>	<u>\$16,174</u>
Liabilities:				
Intergovernmental Payable	\$3,508	\$81,088	\$68,422	\$16,174
Total Liabilities	<u>\$3,508</u>	<u>\$81,088</u>	<u>\$68,422</u>	<u>\$16,174</u>
Law Library				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$16,625	\$192,033	\$208,658	\$0
Receivable Accounts	15,667	10,812	15,667	10,812
Total Assets	<u>\$32,292</u>	<u>\$202,845</u>	<u>\$224,325</u>	<u>\$10,812</u>
Liabilities:				
Accounts Payable	\$0	\$10,032	\$0	\$10,032
Intergovernmental Payable	32,292	177,146	208,658	780
Total Liabilities	<u>\$32,292</u>	<u>\$187,178</u>	<u>\$208,658</u>	<u>\$10,812</u>

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2000

	Beginning Balance 1/1/00	Additions	Deletions	Ending Balance 12/31/00
Ohio Elections Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$35	\$215	\$250	\$0
Total Assets	\$35	\$215	\$250	\$0
Liabilities:				
Intergovernmental Payable	\$35	\$215	\$250	\$0
Total Liabilities	\$35	\$215	\$250	\$0
Over/Double				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$49,886	\$30,024,303	\$30,017,890	\$56,299
Total Assets	\$49,886	\$30,024,303	\$30,017,890	\$56,299
Liabilities:				
Due to Others	\$49,886	\$30,024,303	\$30,017,890	\$56,299
Total Liabilities	\$49,886	\$30,024,303	\$30,017,890	\$56,299
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$520,045	\$39,737,029	\$40,151,864	\$105,210
Total Assets	\$520,045	\$39,737,029	\$40,151,864	\$105,210
Liabilities:				
Payroll Withholdings	\$520,045	\$39,737,029	\$40,151,864	\$105,210
Total Liabilities	\$520,045	\$39,737,029	\$40,151,864	\$105,210

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2000

	Beginning Balance 1/1/00	Additions	Deletions	Ending Balance 12/31/00
Real Estate Tax Escrow				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$238,246	\$1,226,497	\$1,192,354	\$272,389
Total Assets	\$238,246	\$1,226,497	\$1,192,354	\$272,389
Liabilities:				
Undistributed Monies	\$238,246	\$1,226,497	\$1,192,354	\$272,389
Total Liabilities	\$238,246	\$1,226,497	\$1,192,354	\$272,389
Sheriff's Civil				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$106,556	\$1,291,305	\$1,365,173	\$32,688
Total Assets	\$106,556	\$1,291,305	\$1,365,173	\$32,688
Liabilities:				
Undistributed Monies	\$106,556	\$1,291,305	\$1,365,173	\$32,688
Total Liabilities	\$106,556	\$1,291,305	\$1,365,173	\$32,688
Sheriff's Inmate				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$5,828	\$70,017	\$75,526	\$319
Totals Assets	\$5,828	\$70,017	\$75,526	\$319
Liabilities:				
Undistributed Monies	\$5,828	\$70,017	\$75,526	\$319
Total Liabilities	\$5,828	\$70,017	\$75,526	\$319

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2000

	Beginning Balance 1/1/00	Additions	Deletions	Ending Balance 12/31/00
Sheriff's Narcotics				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$1,599	\$5,800	\$6,898	\$501
Totals Assets	\$1,599	\$5,800	\$6,898	\$501
Liabilities:				
Undistributed Monies	\$1,599	\$5,800	\$6,898	\$501
Total Liabilities	\$1,599	\$5,800	\$6,898	\$501
 Telephone Rotary				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$7,867	\$112,499	\$120,366	\$0
Totals Assets	\$7,867	\$112,499	\$120,366	\$0
Liabilities:				
Undistributed Monies	\$7,867	\$112,499	\$120,366	\$0
Total Liabilities	\$7,867	\$112,499	\$120,366	\$0
 Township Gas				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$797,609	\$797,609	\$0
Intergovernmental Receivable	65,437	67,943	65,437	67,943
Total Assets	\$65,437	\$865,552	\$863,046	\$67,943
Liabilities:				
Intergovernmental Payable	\$65,437	\$800,115	\$797,609	\$67,943
Total Liabilities	\$65,437	\$800,115	\$797,609	\$67,943

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2000

	Beginning Balance 1/1/00	Additions	Deletions	Ending Balance 12/31/00
Undivided Cigarette Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$63,570	\$3,681	\$67,083	\$168
Total Assets	\$63,570	\$3,681	\$67,083	\$168
Liabilities:				
Intergovernmental Payable	\$63,570	\$3,681	\$67,083	\$168
Total Liabilities	\$63,570	\$3,681	\$67,083	\$168
Undivided Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,761,590	\$16,928,684	\$17,843,643	\$1,846,631
Total Assets	\$2,761,590	\$16,928,684	\$17,843,643	\$1,846,631
Liabilities:				
Intergovernmental Payable	\$2,761,590	\$16,928,684	\$17,843,643	\$1,846,631
Total Liabilities	\$2,761,590	\$16,928,684	\$17,843,643	\$1,846,631
Undivided Intangible Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,008	\$0	\$0	\$2,008
Total Assets	\$2,008	\$0	\$0	\$2,008
Liabilities:				
Intergovernmental Payable	\$2,008	\$0	\$0	\$2,008
Total Liabilities	\$2,008	\$0	\$0	\$2,008
Undivided Library and Local Government				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$20	\$4,185,605	\$4,185,605	\$20
Intergovernmental Receivable	302,971	289,642	302,971	289,642
Total Assets	\$302,991	\$4,475,247	\$4,488,576	\$289,662
Liabilities:				
Intergovernmental Payable	\$302,991	\$4,172,276	\$4,185,605	\$289,662
Total Liabilities	\$302,991	\$4,172,276	\$4,185,605	\$289,662

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2000

	Beginning Balance 1/1/00	Additions	Deletions	Ending Balance 12/31/00
Undivided Local Government				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0 169,765	\$2,502,563 184,250	\$2,502,563 169,765	\$0 184,250
Intergovernmental Receivable				
	\$169,765	\$2,686,813	\$2,672,328	\$184,250
Total Assets				
Liabilities:				
Intergovernmental Payable	\$169,765	\$2,517,048	\$2,502,563	\$184,250
Total Liabilities	\$169,765	\$2,517,048	\$2,502,563	\$184,250
Undivided Local Government Revenue Assistance				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0 53,004	\$783,786 55,880	\$783,786 53,004	\$0 55,880
Intergovernmental Receivable				
	\$53,004	\$839,666	\$836,790	\$55,880
Total Assets				
Liabilities:				
Intergovernmental Payable	\$53,004	\$786,662	\$783,786	\$55,880
Total Liabilities	\$53,004	\$786,662	\$783,786	\$55,880
Undivided Manufactured Home Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$92,066	\$556,654	\$571,417	\$77,303
Total Assets	\$92,066	\$556,654	\$571,417	\$77,303
Liabilities				
Undistributed Monies	\$92,066	\$556,654	\$571,417	\$77,303
Total Liabilities	\$92,066	\$556,654	\$571,417	\$77,303

(Continued)

Geauga County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2000

	Beginning Balance 1/1/00	Additions	Deletions	Ending Balance 12/31/00
Undivided Public Housing				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$58,766	\$29,791	\$28,975
Intergovernmental Receivable	29,791	0	29,791	0
Total Assets	\$29,791	\$58,766	\$59,582	\$28,975
Liabilities				
Undistributed Monies	\$29,791	\$28,975	\$29,791	\$28,975
Total Liabilities	\$29,791	\$28,975	\$29,791	\$28,975
Undivided Real Estate				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,477,560	\$96,860,157	\$99,130,246	\$3,207,471
Receivables				
Property and Other Taxes	91,134,236	103,491,487	91,134,236	103,491,487
Special Assessments	6,005,939	6,254,137	6,005,939	6,254,137
Total Assets	\$102,617,735	\$206,605,781	\$196,270,421	\$112,953,095
Liabilities:				
Due to County Funds				
Property and Other Taxes	\$12,906,749	\$13,044,975	\$12,906,749	\$13,044,975
Special Assessments	4,750,747	4,529,260	4,750,747	4,529,260
Intergovernmental Payable	84,960,239	91,891,371	81,472,750	95,378,860
Total Liabilities	\$102,617,735	\$109,465,606	\$99,130,246	\$112,953,095
Undivided Tangible Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$120,444	\$13,799,654	\$13,570,948	\$349,150
Receivables				
Property and Other Taxes	10,895,445	11,822,255	10,895,445	11,822,255
Total Assets	\$11,015,889	\$25,621,909	\$24,466,393	\$12,171,405
Liabilities:				
Due to County Funds				
Property and Other Taxes	\$1,543,051	\$1,528,826	\$1,543,051	\$1,528,826
Intergovernmental Payable	9,472,838	13,197,638	12,027,897	10,642,579
Total Liabilities	\$11,015,889	\$14,726,464	\$13,570,948	\$12,171,405

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2000

	Beginning Balance 1/1/00	Additions	Deletions	Ending Balance 12/31/00
All Agency Funds:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$14,732,207	\$220,428,666	\$221,594,822	\$13,566,051
Cash and Cash Equivalents In Segregated Accounts	555,921	9,365,761	9,366,662	555,020
Receivables				
Property and Other Taxes Accounts	105,627,681	119,064,442	105,627,681	119,064,442
Special Assessments	589,420	806,276	589,420	806,276
Accrued Interest	6,005,939	6,254,137	6,005,939	6,254,137
Intergovernmental	44,573	34,780	44,573	34,780
	663,003	602,213	663,003	602,213
Total Assets	\$128,218,744	\$356,556,275	\$343,892,100	\$140,882,919
Liabilities:				
Accounts Payable	\$33,083	\$45,437	\$33,083	\$45,437
Contracts Payable	175,634	106,206	175,652	106,188
Accrued Wages	54,726	99,778	54,726	99,778
Due to Other Funds	156,617	157,867	156,617	157,867
Due to County Funds				
Property and Other Taxes	14,449,800	14,573,801	14,449,800	14,573,801
Special Assessments	4,750,747	4,529,260	4,750,747	4,529,260
Intergovernmental Payable	97,989,964	130,620,767	120,080,760	108,529,971
Undistributed Monies	9,940,826	16,902,983	14,290,216	12,553,593
Due to Others	147,302	36,852,531	36,818,019	181,814
Payroll Withholdings	520,045	39,737,029	40,151,864	105,210
Total Liabilities	\$128,218,744	\$243,625,659	\$230,961,484	\$140,882,919

Geauga County, Ohio

General Fixed Assets Account Group

The general fixed assets account group is used to account for all land, buildings and improvements, vehicles and equipment and infrastructure not used in the operation of the enterprise funds.

Geauga County, Ohio

Schedule of Changes in General Fixed Assets By Function and Activity For the Year Ended December 31, 2000

Function and Activity	Balance 1/1/00	Current Year		Balance 12/31/00
		Additions	Deletions	
General Government				
Legislative and Executive				
Commissioners	\$17,188,085	\$1,189,283	\$940,413	\$17,436,955
ADP Board	1,004,678	23,159	477,631	550,206
Board of Elections	294,109	11,296	100,607	204,798
Other Legislative and Executive	774,889	43,414	387,428	430,875
Judicial				
Clerk of Courts	62,258	0	9,496	52,762
Certificate of Title	52,527	0	25,102	27,425
Juvenile Probation	23,463	0	8,102	15,361
Other Judicial	66,760	32,282	35,740	63,302
Total General Government	19,466,769	1,299,434	1,984,519	18,781,684
Public Safety				
800 Communications	4,458,224	0	323,312	4,134,912
Sheriff	1,670,657	197,983	540,446	1,328,194
911 Program	897,880	0	178,853	719,027
Other Public Safety	176,224	16,692	72,852	120,064
Total Public Safety	7,202,985	214,675	1,115,463	6,302,197
Public Works				
County Highway/Engineer	83,623,442	345,533	766,742	83,202,233
Community Development	9,954	0	9,954	0
Total Public Works	83,633,396	345,533	776,696	83,202,233
Health				
Mental Health	1,322,576	0	67,998	1,254,578
Dog and Kennel	41,216	0	26,232	14,984
Total Health	1,363,792	0	94,230	1,269,562
Human Services				
Metzenbaum	7,411,346	122,363	503,982	7,029,727
Public Assistance	5,535,224	0	171,947	5,363,277
Transportation	848,490	176,094	252,453	772,131
Other Human Services	1,911,545	185,985	182,483	1,915,047
Total Human Services	15,706,605	484,442	1,110,865	15,080,182
Total General Fixed Assets	\$127,373,547	\$2,344,084	\$5,081,773	\$124,635,858

Geauga County, Ohio

Schedule of General Fixed Assets By Function and Activity December 31, 2000

Function and Activity	Land	Buildings and Improvements	Vehicles and Equipment	Infrastructure	Total
General Government					
Legislative and Executive					
Commissioners	\$1,928,974	\$15,420,268	\$87,713	0	\$17,436,955
ADP Board	0	0	550,206	0	550,206
Board of Elections	0	0	204,798	0	204,798
Other Legislative and Executive	0	0	430,875	0	430,875
Judicial					
Clerk of Courts	0	0	52,762	0	52,762
Certificate of Title	0	0	27,425	0	27,425
Juvenile Probation	0	0	15,361	0	15,361
Other Judicial	0	0	63,302	0	63,302
Total General Government	<u>1,928,974</u>	<u>15,420,268</u>	<u>1,432,442</u>	<u>0</u>	<u>18,781,684</u>
Public Safety					
800 Communications	0	280,000	3,854,912	0	4,134,912
Sheriff	0	0	1,328,194	0	1,328,194
911 Program	0	320,979	398,048	0	719,027
Other Public Safety	0	0	120,064	0	120,064
Total Public Safety	<u>0</u>	<u>600,979</u>	<u>5,701,218</u>	<u>0</u>	<u>6,302,197</u>
Public Works					
County Highway/Engineer	0	2,811,843	3,086,822	77,303,568	83,202,233
Total Public Works	<u>0</u>	<u>2,811,843</u>	<u>3,086,822</u>	<u>77,303,568</u>	<u>83,202,233</u>
Health					
Mental Health	30,000	1,149,401	75,177	0	1,254,578
Dog and Kennel	0	0	14,984	0	14,984
Total Health	<u>30,000</u>	<u>1,149,401</u>	<u>90,161</u>	<u>0</u>	<u>1,269,562</u>
Human Services					
Metzenbaum	181,700	5,813,998	1,034,029	0	7,029,727
Public Assistance	0	5,182,062	181,215	0	5,363,277
Transportation	0	0	772,131	0	772,131
Other Human Services	0	1,692,000	223,047	0	1,915,047
Total Human Services	<u>181,700</u>	<u>12,688,060</u>	<u>2,210,422</u>	<u>0</u>	<u>15,080,182</u>
Total General Fixed Assets	<u>\$2,140,674</u>	<u>\$32,670,551</u>	<u>\$12,521,065</u>	<u>\$77,303,568</u>	<u>\$124,635,858</u>

Geauga County, Ohio

Schedule of General Fixed Assets By Source December 31, 2000

General Fixed Assets:

Land	\$2,140,674
Buildings and Improvements	32,670,551
Vehicles and Equipment	12,521,065
Infrastructure	77,303,568

Total General Fixed Assets	<u>\$124,635,858</u>
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Investment in General Fixed Assets by Source:

General Funds	\$19,401,214
Special Revenue Funds	103,562,485
Federal Grants	1,311,812
Donations	360,347

Total Investment in General Fixed Assets	<u>\$124,635,858</u>
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Statistical Section

Geauga County, Ohio

Governmental Fund Expenditures By Function (1)
Last Ten Years

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Government:										
Legislative and Executive	\$6,183,233	\$5,919,967	\$5,772,722	\$5,567,385	\$5,093,402	\$4,645,253	\$4,541,025	\$4,625,553	\$4,294,660	\$3,979,480
Judicial	2,587,992	2,195,569	2,103,263	1,952,803	1,700,007	1,710,873	1,445,148	1,472,012	1,431,655	1,247,451
Public Safety	7,940,634	7,380,688	6,666,452	6,717,746	5,830,178	5,332,006	5,114,097	4,323,230	4,241,732	3,685,795
Public Works	6,760,006	4,884,898	4,719,753	4,405,334	4,414,299	4,495,452	4,518,995	4,546,873	4,350,449	3,958,178
Health	4,510,113	3,899,097	3,702,535	3,504,315	2,846,761	2,663,208	2,476,284	2,354,067	2,043,772	2,248,684
Human Services	22,650,099	21,353,674	18,450,583	17,125,755	16,187,239	14,609,293	13,392,303	12,930,344	11,927,358	11,011,963
Economic Development and Assistance (2)	209,468	103,184	5,009	9,136	1,029	1,107	38,121	77,616	N/A	N/A
Other	799,461	886,741	1,156,166	655,638	674,510	539,587	592,188	519,747	586,250	1,243,629
Intergovernmental	546,176	572,542	2,688,601	480,371	557,702	422,287	394,719	253,664	272,348	287,997
Capital Outlay	7,042,511	8,031,969	7,756,495	5,344,373	4,850,660	7,084,161	5,800,898	7,349,926	5,717,941	5,657,034
Debt Service	3,128,509	3,230,309	1,272,117	1,682,277	1,965,343	1,824,009	1,840,409	1,579,170	1,306,417	1,511,829
Total	<u>\$62,358,202</u>	<u>\$58,458,638</u>	<u>\$54,293,696</u>	<u>\$47,445,133</u>	<u>\$44,121,130</u>	<u>\$43,327,236</u>	<u>\$40,154,187</u>	<u>\$40,032,202</u>	<u>\$36,172,582</u>	<u>\$34,832,040</u>

(1) Includes general, special revenue, capital projects, and debt service funds.

(2) Prior to 1993, Revolving Loans were included in Other.

Source: Geauga County Auditor

Geauga County, Ohio

Governmental Fund Revenues By Source (1)
Last Ten Years

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Property and Other Taxes (3)	\$16,262,625	\$14,186,347	\$13,781,903	\$13,119,441	\$12,834,462	\$11,025,961	\$10,410,935	\$12,910,973	\$11,539,228	\$11,341,614
Sales Tax (3)	4,109,130	3,843,060	3,933,816	4,904,169	4,530,718	4,177,791	3,846,996	N/A	N/A	N/A
Permissive Motor Vehicle License Tax (3)	478,985	468,851	463,209	449,820	451,621	498,054	459,376	N/A	N/A	N/A
Charges for Services	4,951,257	5,413,741	4,852,892	5,519,473	5,249,498	4,840,239	4,735,941	4,547,381	3,962,176	3,770,383
Licenses and Permits	159,198	150,930	143,895	163,541	160,904	139,895	112,362	94,585	107,154	97,447
Fines and Forfeitures	282,765	346,464	308,915	281,292	244,554	232,518	215,959	241,686	313,764	246,116
Intergovernmental	30,257,844	28,539,856	24,734,253	22,191,086	20,528,742	20,291,837	18,249,229	19,195,566	17,532,560	14,770,606
Special Assessments	275,305	271,092	386,748	301,340	302,541	125,502	146,699	116,522	121,125	125,677
Interest	3,081,254	1,835,996	1,948,958	1,750,724	1,808,837	1,372,458	1,213,513	902,927	839,670	1,409,422
Rentals (4)	69,171	84,225	171,004	151,695	162,833	83,506	N/A	N/A	N/A	N/A
Contributions/Donations (2)	97,551	22,930	77,503	78,313	63,572	16,610	100,965	11,717	N/A	N/A
Other	1,296,602	1,911,254	1,792,154	977,451	1,428,127	961,341	784,804	750,099	1,075,682	1,128,297
Totals	<u>\$61,321,687</u>	<u>\$57,074,746</u>	<u>\$52,595,250</u>	<u>\$49,888,345</u>	<u>\$47,766,409</u>	<u>\$43,765,712</u>	<u>\$40,276,779</u>	<u>\$38,771,456</u>	<u>\$35,491,359</u>	<u>\$32,889,562</u>

(1) Includes General, Special Revenue, Capital Projects, and Debt Service funds.

(2) Prior to 1993 Contributions/Donations were included in Other.

(3) Prior to 1994 all taxes were included in Taxes.

(4) Prior to 1995 Rentals were included in Other Revenue.

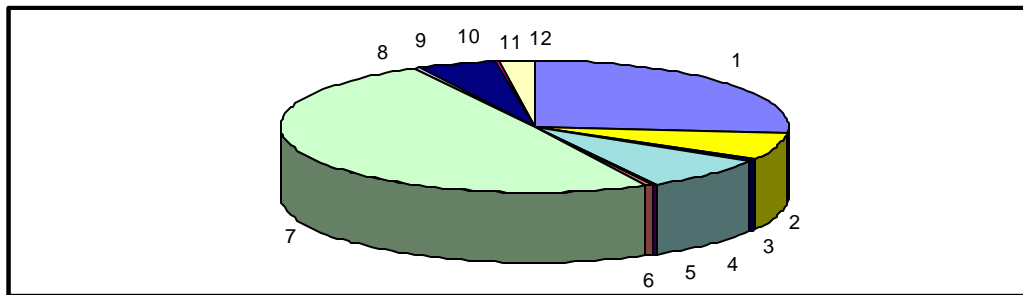
Source: Geauga County Auditor

Geauga County, Ohio

Schedule of Statistics - Governmental Funds Schedule of Revenues and Expenditures by Percentage of Total For the Year Ended December 31, 2000

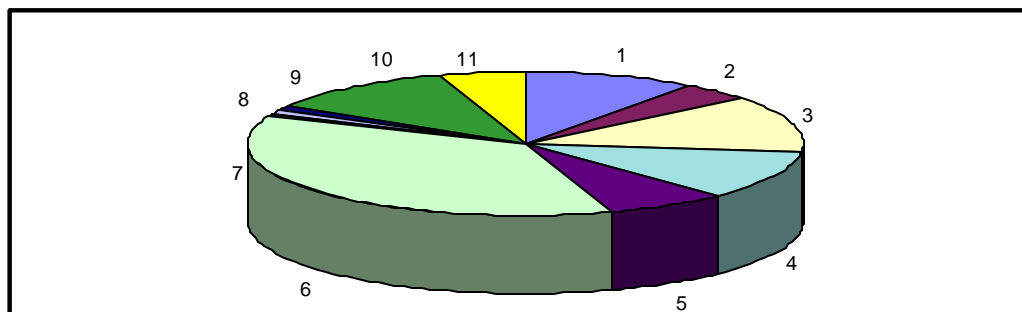
Governmental Fund Revenues

1	Property and Other Taxes	26.52%
2	Sales Tax	6.70%
3	Permissive Motor Vehicle License Tax	0.78%
4	Charges for Services	8.08%
5	Licenses and Permits	0.26%
6	Fines and Forfeitures	0.46%
7	Intergovernmental	49.34%
8	Special Assessments	0.45%
9	Interest	5.03%
10	Rentals	0.11%
11	Contributions/Donations	0.16%
12	Other	2.11%
		100.00%



Governmental Fund Expenditures

1	Legislative and Executive	9.92%
2	Judicial	4.15%
3	Public Safety	12.73%
4	Public Works	10.84%
5	Health	7.23%
6	Human Services	36.32%
7	Economic Development and Assistance	0.34%
8	Other	1.28%
9	Intergovernmental	0.88%
10	Capital Outlay	11.29%
11	Debt Service	5.02%
		100.00%



Source: Statistical Tables on Governmental Revenues and Expenditures

Geauga County, Ohio

Property Tax Levies and Collections
Real and Public Utility Taxes
Last Ten Years (1)

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected	Total Tax Collected	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Tax (3)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2000	\$15,367,476	\$15,087,565	98%	\$351,539	\$15,439,104	100%	\$277,378	1.8%
1999	12,886,296	12,662,904	98	292,698	12,955,602	100	183,315	1.4
1998	11,156,476	10,908,913	98	302,027	11,210,940	100	288,368	2.6
1997	10,887,799	10,621,140	98	296,430	10,917,570	100	293,965	2.7
1996	10,695,485	10,411,515	97	263,868	10,675,383	100	268,913	2.5
1995	9,177,357	8,952,960	98	256,630	9,209,590	100	222,049	2.4
1994	8,661,887	8,439,202	97	233,253	8,672,455	100	217,139	2.5
1993	8,128,458	7,926,973	98	229,456	8,156,429	100	212,842	2.6
1992	7,957,110	7,754,692	98	298,433	8,053,125	101	237,985	3.0
1991	7,839,118	7,602,467	97	237,915	7,840,382	100	309,204	3.9

(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) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio Law they become part of the tax obligation.

Source: Geauga County Auditor

Geauga County, Ohio

Property Tax Levies and Collections Tangible Personal Property Taxes Last Ten Years

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Taxes Collected</u>	<u>Total Tax Collected</u>
2000	\$1,282,348	\$1,229,963	\$14,519	\$1,244,482
1999	1,202,929	1,187,732	28,604	1,216,336
1998	1,168,431	1,145,932	21,459	1,167,391
1997	1,071,458	1,052,220	27,168	1,079,388
1996	1,058,993	1,032,220	21,069	1,053,289
1995	846,104	824,293	27,323	851,616
1994	815,112	787,618	24,054	811,672
1993	818,673	721,118	20,413	741,531
1992	785,771	756,520	49,718	806,238
1991	822,552	763,931	36,511	800,442

Source: Geauga County Auditor

Geauga County, Ohio

Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property		Personal Property		Public Utility Property		Totals		Ratio
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
2000	\$2,005,471,590	\$5,729,918,829	\$137,268,190	\$549,072,760	\$98,588,660	\$112,032,568	\$2,241,328,440	\$6,391,024,157	35%
1999	1,671,986,520	4,777,104,343	135,069,480	540,277,920	98,493,930	111,924,920	1,905,549,930	5,429,307,183	35
1998	1,615,490,650	4,615,687,571	124,670,840	498,683,360	99,886,640	113,507,545	1,840,048,130	5,227,878,477	35
1997	1,562,911,040	4,465,460,114	119,270,810	477,083,240	104,988,590	119,305,216	1,787,170,440	5,061,848,570	35
1996	1,419,592,230	4,055,977,800	107,206,330	428,825,320	107,111,310	121,717,398	1,633,909,870	4,606,520,518	35
1995	1,374,346,280	3,926,703,657	102,945,536	411,782,144	107,692,380	122,377,705	1,584,984,196	4,460,863,506	36
1994	1,333,056,800	3,808,733,714	91,942,238	367,768,952	107,702,800	122,389,545	1,532,701,838	4,298,892,212	36
1993	1,110,340,310	3,172,400,886	94,807,055	379,228,220	105,366,770	119,734,966	1,310,514,135	3,671,364,072	36
1992	1,082,564,780	3,093,042,229	100,094,170	384,977,577	103,118,240	117,179,818	1,285,777,190	3,595,199,624	36
1991	1,047,704,200	2,993,440,571	101,780,150	376,963,519	97,248,210	110,509,330	1,246,732,560	3,480,913,420	36

(1) This amount is calculated by dividing the assessed value by the assessment percentage.

The percentages for 2000 are 35 percent for all real property,
25 percent for tangible personal and 88 percent for public utility.

Source: Geauga County Auditor

Geauga County, Ohio

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

County Units	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Fund	\$2.00	\$2.00	\$2.00	\$2.00	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.10
Mental Retardation	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Children's Services	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Road and Bridge	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Bond Retirement	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.55
Mental Health	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Senior Citizens	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Total Rate	9.50	9.50	9.50	9.50	9.70	9.70	8.70	8.70	8.70	8.85
<u>School Districts within the County</u>										
Berkshire L.S.D.	52.30	52.30	52.70	52.90	53.20	53.20	53.20	53.80	54.00	54.20
Cardinal L.S.D.	55.60	52.10	52.60	52.70	53.00	53.00	53.00	53.40	43.90	43.90
Chardon L.S.D.	60.10	60.10	60.10	60.10	60.10	60.10	54.30	55.00	55.10	55.10
Kenston L.S.D.	75.80	75.80	76.80	68.90	69.90	69.90	70.00	70.40	68.10	68.50
Ledgemont L.S.D.	60.50	65.05	65.05	55.20	55.70	55.70	55.70	65.30	57.50	57.50
Newbury L.S.D.	55.31	56.50	56.50	56.70	57.80	57.80	57.80	62.55	53.90	53.90
West Geauga L.S.D.	53.24	50.30	50.30	50.30	50.65	50.65	50.65	47.70	43.90	44.00
<u>Overlapping School Districts</u>										
Chagrin Falls E.V.S.D.	92.80	88.00	88.30	83.90	83.90	83.90	83.90	76.70	76.80	77.50
Painesville L.S.D.	52.51	53.03	53.03	53.60	51.92	51.92	52.06	50.69	50.69	51.08
Kirtland L.S.D.	69.52	66.19	66.19	67.54	68.12	68.12	68.57	69.85	65.32	66.53
Madison L.S.D.	57.23	56.87	56.87	56.92	57.09	57.09	57.24	58.98	58.48	58.48
Mentor E.V.S.D.	66.87	67.21	67.21	67.45	62.95	62.95	62.95	63.24	58.81	57.99
<u>Joint Vocational Schools</u>										
Ashtabula	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	3.81	4.10
Lake	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
<u>Townships</u>										
Auburn	11.17	11.17	11.17	11.17	8.50	8.50	9.50	9.50	9.50	9.50
Bainbridge	22.50	22.50	21.50	21.50	21.60	21.60	20.10	20.10	20.10	20.10
Burton	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10

(Continued)

Geauga County, Ohio

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

Townships (Continued)	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
Chardon	\$8.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70
Chester	17.40	17.00	17.00	17.00	17.60	17.60	17.60	17.30	17.30	16.80
Claridon	9.40	9.40	9.40	9.40	9.40	9.40	7.40	7.90	7.00	7.00
Hambden	12.20	12.20	12.20	12.20	11.20	11.20	11.20	11.20	11.20	10.90
Huntsburg	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Middlefield	7.10	7.10	7.10	7.15	4.65	4.65	6.15	10.85	10.85	10.85
Montville	10.70	10.70	10.70	8.20	8.20	8.20	8.20	8.20	8.20	8.20
Munson	11.50	11.50	11.50	11.50	11.50	11.50	11.50	12.10	11.45	13.45
Newbury	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.30	10.30	10.40
Parkman	8.60	8.60	8.60	8.60	8.60	8.60	9.20	9.20	9.20	9.20
Russell	20.15	20.15	20.15	20.15	19.95	19.95	19.95	19.05	18.05	18.05
Thompson	11.75	11.75	11.75	12.25	10.75	10.75	10.75	10.25	10.25	10.25
Troy	12.50	12.50	12.50	12.50	12.50	12.50	12.50	14.80	14.80	14.80
<u>Villages</u>										
Aquilla	9.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Burton	7.25	7.25	6.25	4.00	6.00	6.00	5.00	6.00	6.00	6.00
Chardon	11.00	11.00	11.00	9.20	9.20	9.20	9.20	9.20	9.20	9.20
Middlefield	7.95	7.95	7.95	6.50	6.50	6.50	6.50	8.00	8.00	8.00
South Russell	10.70	10.70	10.70	10.70	10.70	10.70	11.90	11.90	11.90	11.90
<u>Overlapping Villages</u>										
Hunting Valley	6.10	8.10	7.10	7.10	7.10	7.10	7.10	11.90	11.90	11.90
<u>Other Units</u>										
W. Geauga Recreation District	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Geauga County Park District	2.95	2.95	2.95	2.95	2.95	2.95	1.30	1.30	1.30	1.30
Geauga County Health District	0.00	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20	0.20
<u>Other Overlapping Units</u>										
Mentor Public Library	0.63	0.63	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50

Source: Geauga County Auditor

Geauga County, Ohio

Special Assessments Billed and Collected Last Ten Years

Year	Special Assessments Billed	Special Assessments Collected (1)	Percent Collected	Outstanding Delinquent
2000	\$427,948	\$275,305	64.3%	\$152,643
1999	459,869	271,092	58.9	188,777
1998	456,345	386,748	84.7	69,597
1997	359,715	301,340	83.8	58,375
1996	342,165	297,733	87.0	44,432
1995	170,539	125,502	87.0	45,037
1994	175,072	145,847	83.3	29,225
1993	165,177	116,522	70.5	48,655
1992	133,840	121,125	90.5	12,715
1991	140,421	125,677	89.5	14,744

(1) Includes special assessments for repayment of debt.

Source: Geauga County Auditor

Geauga County, Ohio

Ratio of Net General Bonded Debt to Assessed Value
And Net Bonded Debt Per Capita
Last Ten Years

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2000	90,895	\$2,241,328,440	\$1,435,000	\$894,933	\$540,067	0.0241%	\$5.94
1999	89,598	(2) 1,905,549,930	1,780,000	738,304	1,041,696	0.0005	11.63
1998	87,913	(2) 1,840,048,130	4,110,000	702,487	3,407,513	0.0019	38.76
1997	86,054	(2) 1,787,170,440	2,510,000	640,753	1,869,247	0.0010	21.72
1996	86,054	(2) 1,633,909,870	2,890,000	487,216	2,402,784	0.1868	27.92
1995	84,260	(2) 1,584,984,196	3,315,000	670,042	2,644,958	0.2120	31.39
1994	83,400	(2) 1,532,701,838	3,728,831	529,601	3,199,230	0.2596	38.36
1993	83,241	(2) 1,310,514,135	4,122,662	398,951	3,723,711	0.3486	44.73
1992	82,094	(2) 1,285,777,190	4,521,493	206,222	4,315,271	0.4064	52.56
1991	82,094	(2) 1,246,732,560	2,300,324	228,180	2,072,144	0.1662	25.24
1990	81,129	1,074,146,500	2,704,155	143,730	2,560,425	0.2384	31.56

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

(2) Estimated figure from the US Census Bureau.

Source: Geauga County Auditor

Geauga County, Ohio

Computation of Legal Debt Margin December 31, 2000

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, 2000	\$2,241,328,440	\$2,241,328,440
Debt Limitation	54,533,211	22,413,284
Total Outstanding Debt:		
Bonds:		
Revenue	176,000	176,000
General Obligation	1,825,000	1,825,000
Special Assessments	4,521,868	4,521,868
OWDA Loans	8,751,945	8,751,945
Notes	4,135,000	4,135,000
OPWC Loan	498,750	498,750
Total	19,908,563	19,908,563
Exemptions:		
Self-supporting Debt	9,317,945	9,317,945
Special Assessments	4,521,868	4,521,868
OPWC Loan	498,750	498,750
Debt Service Fund Balance	894,933	894,933
Total	15,233,496	15,233,496
Net Debt	4,675,067	4,675,067
Total Legal Debt Margin	\$49,858,144	\$17,738,217

(Debt Limitation Minus Net Debt)

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	48,533,211
	\$54,533,211

(2) The Debt Limitation equals 1% of assessed value.

Source: Geauga County Auditor

Geauga County, Ohio

Computation of Direct and Overlapping General Obligation Bonded Debt December 31, 2000

Political Subdivision	Net General Obligation Bonded Debt	Percent Applicable To County (2)	Amount Applicable To Geauga County
The County	\$540,067 (1)	100.00%	\$540,067
All Villages wholly within County	3,625,000	100.00	3,625,000
All Townships wholly within County	960,000	100.00	960,000
All School Districts (S.D.) wholly within County	26,980,000	100.00	26,980,000
Cardinal Local S.D.	10,369,930	99.13	10,279,712
Chagrin Falls Exempted Village Local S.D.	23,775,000	38.78	9,219,945
Kirtland Local S.D.	1,815,000	0.74	13,431
Ledgemont Local S.D.	275,000	99.85	274,588
Madison Local S.D.	8,899,225	0.36	32,037
Mentor Exempted Village Local S.D.	14,566,399	0.22	32,046
Painesville Township Local S.D.	9,445,000	0.56	52,892
Hunting Valley Village	400,000	16.33	65,320
Total Applicable to Geauga County	\$101,650,621		\$52,075,038

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

(2) 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 1999 tax year.

Source: Geauga County Auditor

Geauga County, Ohio

Ratio of Annual Debt Service Expenditures For General Bonded Debt to Total Governmental Fund Expenditures Last Ten Years

Year	Principal		Interest	Total Debt Service	Total Governmental Fund Expenditures (2)	Ratio of Debt Service To Total Governmental Expenditures
2000	\$345,000	(1)	\$104,662	\$449,662	\$62,358,202	0.72%
1999	330,000		124,328	454,328	58,458,638	0.78
1998	400,000		150,495	550,495	54,293,696	1.05
1997	380,000		175,017	555,017	47,445,133	1.17
1996	425,000		202,170	627,170	44,121,130	1.71
1995	413,831		228,273	642,104	43,327,236	1.48
1994	393,831		252,444	646,275	40,154,187	1.61
1993	398,831		292,964	838,695	40,032,202	2.10
1992	278,831		170,389	601,970	36,172,582	1.66
1991	403,831		197,702	760,133	34,832,040	2.18

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

(2) Includes general, special revenue, capital projects and debt service funds.

Source: Geauga County Auditor

Geauga County, Ohio

Schedule of Enterprise Revenue Bond 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	
2000	\$4,188,420	\$2,295,808	\$1,892,612	\$5,000	\$9,050	\$14,050	134.71
1999	4,576,903	3,362,184	1,214,719	5,000	9,300	14,300	84.95
1998	4,488,908	3,485,123	1,003,785	5,000	9,550	14,550	68.99
1997	3,412,942	2,692,163	720,779	4,000	9,750	13,750	52.42
1996	4,334,908	3,643,120	691,788	4,000	9,950	13,950	49.59
1995	3,034,785	2,632,269	402,516	3,000	10,100	13,100	30.73
1994	2,781,748	2,452,970	328,778	3,000	10,250	13,250	24.81
1993	2,360,374	2,337,091	23,283	3,000	10,400	13,400	1.74
1992	2,643,950	2,163,729	480,221	3,000	10,550	13,550	35.44
1991	1,926,672	2,062,555	(135,883)	3,000	10,700	13,700	-9.92

(1) Includes operating revenues (including interest) exclusive of tap-in fees.

Source: Geauga County Auditor

Geauga County, Ohio

Construction, Bank Deposits and Property Values Last Ten Years

Year	New Construction (1)			Bank Deposits	Real Property Value (3)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
2000 (2)	\$40,615,870	\$6,808,060	\$47,423,930	\$222,519,000	\$1,801,582,620	\$203,888,970	\$140,159,350
1999	40,788,740	6,438,900	47,227,640	249,478,000	1,505,676,860	164,546,410	120,209,900
1998	42,900,180	4,602,960	47,503,140	254,641,000	1,456,551,680	157,009,590	116,788,510
1997	34,452,440	3,690,410	38,142,850	222,203,000	1,407,841,380	152,842,080	112,119,690
1996	37,923,770	3,238,340	41,162,110	212,614,000	1,271,434,270	148,157,960	108,993,730
1995	32,035,560	3,402,490	35,438,050	194,409,000	1,228,361,620	145,932,020	105,763,770
1994	25,244,000	2,765,880	28,009,880	188,020,000	1,188,808,900	144,307,580	101,407,410
1993	22,021,240	1,799,740	23,820,980	184,462,000	956,428,250	126,136,530	80,980,400
1992	25,568,930	5,274,690	30,843,620	132,005,000	925,996,540	121,707,660	79,156,320
1991	21,955,410	5,715,320	27,670,730	112,970,000	779,612,580	103,985,710	73,002,530

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

(2) Represents the 1999 tax year 2000 collection year.

(3) Does not include land and mineral rights.

Sources: Geauga County Auditor
Federal Reserve Bank - Cleveland, Ohio

Geauga County, Ohio

Principal Taxpayers
December 31, 2000

Taxpayers	Type	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Cleveland Electric Illuminating	Electric Utility	\$666,600	\$58,071,790	\$58,738,390	2.6%
Kraftmaid, Inc.	Manufacturer	9,414,590	15,283,160	24,697,750	1.1
Alltel Telephone Company (Western Reserve Telephone)	Telephone Utility	304,400	12,875,690	13,180,090	0.6
East Ohio Gas Company	Natural Gas Utility	100,550	10,062,350	10,162,900	0.5
Funtime, Inc.	Amusement Park	5,058,720	4,430,590	9,489,310	0.4
Duramax Inc.	Manufacturer	1,784,480	6,662,790	8,447,270	0.4
Great Lakes Cheese	Manufacturer	2,177,630	4,012,930	6,190,560	0.3
Sidley, R.W. Inc.	Manufacturer	2,284,890	2,469,810	4,754,700	0.2
Burton Rubber Processing, Inc.	Manufacturer	1,131,000	3,266,530	4,397,530	0.2
Ohio Bell Telephone Company	Telephone Utility	189,760	3,371,830	3,561,590	0.2
Totals		<u>\$23,112,620</u>	<u>\$120,507,470</u>	<u>\$143,620,090</u>	

Note: The assessed valuations are for the 2000 collection year.
Source: Geauga County Auditor

Geauga County, Ohio

Twelve Largest Employers
December 31, 2000

Employer	Nature of Business	Number of Employees	Established Date
Six Flags, Inc.	Amusement Park (a)	4000	1890
Kraftmaid, Inc.	Manufacturer	2978	1969
Geauga County	Government	1024	1806
Duramax, Inc.	Manufacturer	775	1895
University Hospital (Geauga Hospital)	Hospital	585	1936
Great Lakes Cheese	Cheese Packager	500	1958
Dillon Products, Inc.	Manufacturer	493	1984
Carlisle Engineered Products	Manufacturer	372	1944
Kinetico Inc.	Manufacturer	292	1970
Mercury Plastics	Manufacturer	280	1965
Poly One Corporation	Manufacturer	269	1957
Bicron	Manufacturer	200	1969

(a) Includes seasonal employees

Sources:
2000 Harris Ohio Industrial Directory,
Geauga County Records, and Individual Employers.

Geauga County, Ohio

Miscellaneous Statistics

Date of Incorporation	1806
561 Largest Populated County in the United States 30th Populated County in the State (88 Counties in Ohio)	(3,141 counties in U.S.)
County Seat	Chardon, Ohio
Area - Square Miles	404
Number of Political Subdivisions Located in the County	
Municipalities	5
Townships	16
School Districts	7
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	86.0
State Highways	186.5
County Highways	228.8
Communications	
1 Radio Station - WATJ-AM 1560	
1 Television Station - Cablevision	
1 Newspaper - Geauga County Maple Leaf	(readership - 8,400)
Voter Statistics, Election of November 2000 (2)	
Number of Registered Voters	62,518
Number of Voters, Last General Election	42,963
Percentage of Registered Voters Voting	68.7%

Sources:

(1) Ohio Department of Transportation.

(2) Geauga County Board of Elections.

All other information obtained from County records.

(Continued)

Geauga County, Ohio

Miscellaneous Statistics (Continued)

Geauga County's Agriculture

Number of Farms	650	
Average Size of Farm	108	Acres
Land in Farms	70,000	Acres

Livestock Numbers on Farms

Dairy Cattle and Calves	3,200	Head
Beef Cattle and Calves	12,300	Head
Hogs and Pigs	1,000	Head

Crops Raised

Corn	6,300	Acres
All Hay	16,600	Acres
Oats	2,000	Acres
Soybean	1700	Acres

Agricultural Products Produced/Sold

Milk	54	Million Pounds
Milk (Gross Value)	\$7,195,000	
Beef	\$2,444,000	
Pork	\$255,000	
Corn	560,700	Bushels
Hay	43,000	Ton
Oats	124,500	Bushels
Nursery/Greenhouse Fruits and Vegetables	\$10,029,000	

Number of Farms

1997	650
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.

Geauga County, Ohio

Demographic Statistics

Annual Average Unemployment Rates (1)		Employment - 2000 Annual Averages (1)	
2000	3.00%		
1999	3.20	Total Civilian Labor Force	48,000
1998	3.00	Total Employed	46,500
1997	3.50	Total Unemployed	1,500
1996	3.60	Unemployment Rate	3.00%
1995	3.80		
1994	3.80		
1993	5.10		
1992	5.80		
1991	5.40		

Employment by Sector, 2000 (1)	Percent
Manufacturing	31.30%
Wholesale and Retail Trade	20.33
Services	10.62
State and Local Government	22.46
Finance, Insurance, Real Estate	1.85
Transportation and Public Utilities	2.40
Construction	6.71
Mining	0.50
Agriculture	3.83
Total	100.00%

Year	Population (2)	Total Public School Enrollment (3)
2000	90,895	13,088
1999	89,598	13,132
1998	87,913	13,053
1997 *	86,054	13,092
1996	86,054	12,992
1995	84,260	12,504
1994	83,400	12,212
1993	83,241	11,986
1992 *	82,094	11,795
1991	82,094	11,659

* No estimates available, previous year continued.

Source: (1) Ohio Bureau of Employment Services
 (2) Geauga County Planning Commission
 (3) Geauga County Board of Education

(Continued)

Geauga County, Ohio

Demographic Statistics (Continued)

AGE DISTRIBUTION (1) (1990 Census)			
Age Group	Male	Female	Total
Under 5 years	3,245	3,128	6,373
5 to 9 years	3,375	3,202	6,577
10 to 14 years	3,338	3,166	6,504
15 to 19 years	3,156	2,780	5,936
20 to 24 years	2,337	2,199	4,536
25 to 29 years	2,342	2,536	4,878
30 to 34 years	3,090	3,336	6,426
35 to 44 years	6,808	6,938	13,746
45 to 54 years	5,159	5,145	10,304
55 to 59 years	1,854	1,865	3,719
60 to 64 years	1,750	1,751	3,501
65 to 74 years	2,465	2,836	5,301
75 to 84 years	1,031	1,552	2,583
85 and over	181	564	745
Total	40,131	40,998	81,129
Median Age	32.2	33.7	32.9

Distribution of Households by Income Bracket-1990 Census

	Number	Percent
Under \$20,000	5,313	20.28%
\$20,000 - \$29,999	3,821	14.58
\$30,000 - \$39,999	4,397	16.78
\$40,000 - \$49,999	4,214	16.08
\$50,000 - \$74,999	5,444	20.78
Over \$75,000	3,010	11.50
Total	26,199	100.00%
Median Income	\$39,009	

Income Earners by Family Type-1990 Census

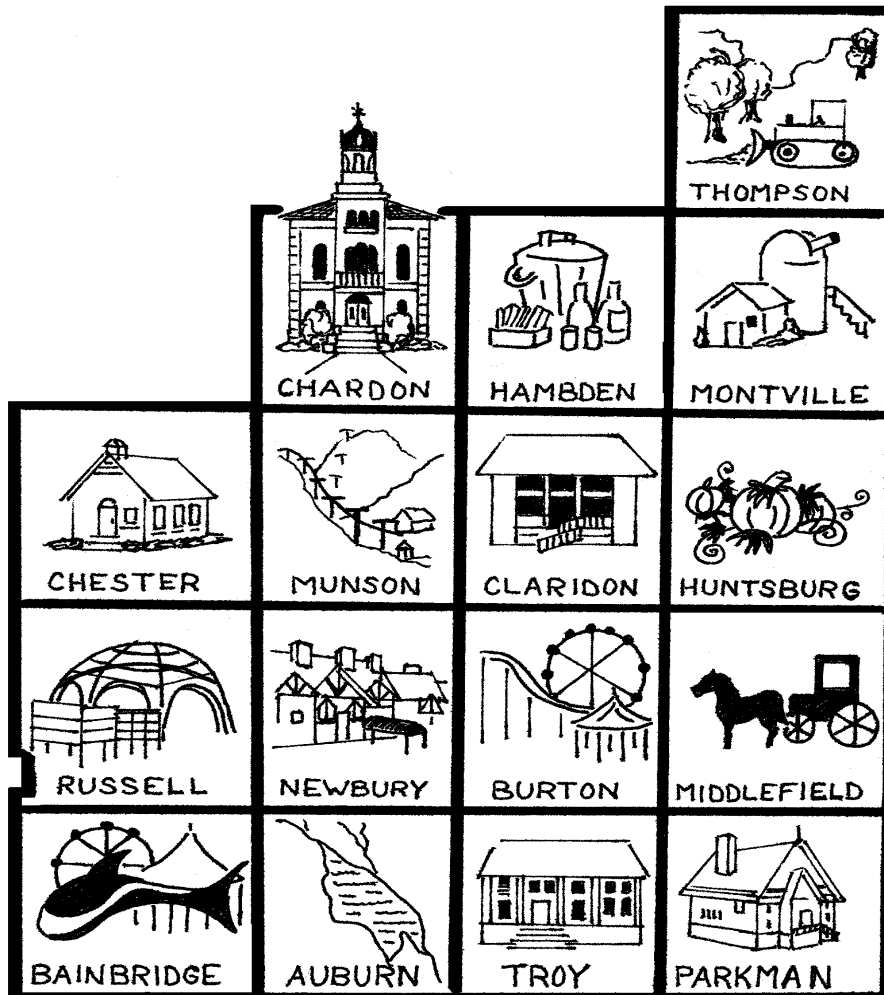
	Number	Percent	
Single	8,794	33.60%	
Married, 1 income	10,705	40.90	
Married, 2 incomes, no children	3,560	13.60	
Married, 2 incomes, children under 13 years	1,544	5.90	
Married, 2 incomes, children 13 years and over	1,570	6.00	
Total	26,173	100.00%	
Per Capita Income (2)	1985	1987	1989
	\$12,481	\$13,594	\$17,587

Sources: (1) Northern Ohio Data & Information Service
(2) U.S. Census Bureau

Geauga County, Ohio

Townships and Villages within the County

	<u>Date Established</u>	<u>Population (2000)</u>		<u>Date Established</u>	<u>Population (2000)</u>
Thompson Township	1817	2,383	Middlefield Township	1817	4,418
Chardon Township	1816	4,763	Middlefield Village	1901	2,233
Chardon Village	1851	5,156	Bainbridge Township	1817	10,916
Hambden Township	1811	4,024	Auburn Township	1827	5,158
Montville Township	1822	1,984	Troy Township	1820	2,567
Chester Township	1816	10,968	Parkman Township	1817	3,546
Munson Township	1821	6,450	Hunting Valley Village	1824	145
Claridon Township	1817	2,801	Aquilla Village	1880	372
Huntsburg Township	1821	3,297	(within Claridon Township)		
Russell Township	1827	5,529			
South Russell Village	1923	4,022	Sources: Geauga County Archives		
Newbury Township	1817	5,805	2000 U.S. Census		
Burton Township	1806	2,908			
Burton Village	1895	1,450			



R. Korman

Geauga County, Ohio was incorporated March 1, 1806.
The following Auditors have served the people of Geauga County.

Name	Term
Edward Paine, Jr.	1806
Orestes K. Hawley	1806-1807
Abraham Tappen	1807-1810
Nehemiah King	1810-1811
Jedeidiah Beard	1811-1818
Ralph Cowles	1818-1821
Eleazer Paine	1821-1827
Ralph Cowles	1827-1835
William Kerr	1835-1839
Ralph Cowles	1839-1845
William K. Williston	1845-1851
Marsh Smith	1851-1857
C.C. Fields	1857-1865
Abram P. Tilden	1865-1873
Milton L. Maynard	1873-1877
William Howard	1877-1887
Sylvester D. Hollenbeck	1887-1899
Wallace W. Hull	1899-1909
H.A. Cowles	1909-1913
A.A. Fowler	1913-1917
H.E. Leachy	1917-1923
Ethel L. Thrasher	1923-1943
Wilma F. Kronk	1943-1968
Helen K. Frank	1968-1979
Richard J. Makowski	1979-1995
Tracy A. Jemison	1995 - present

