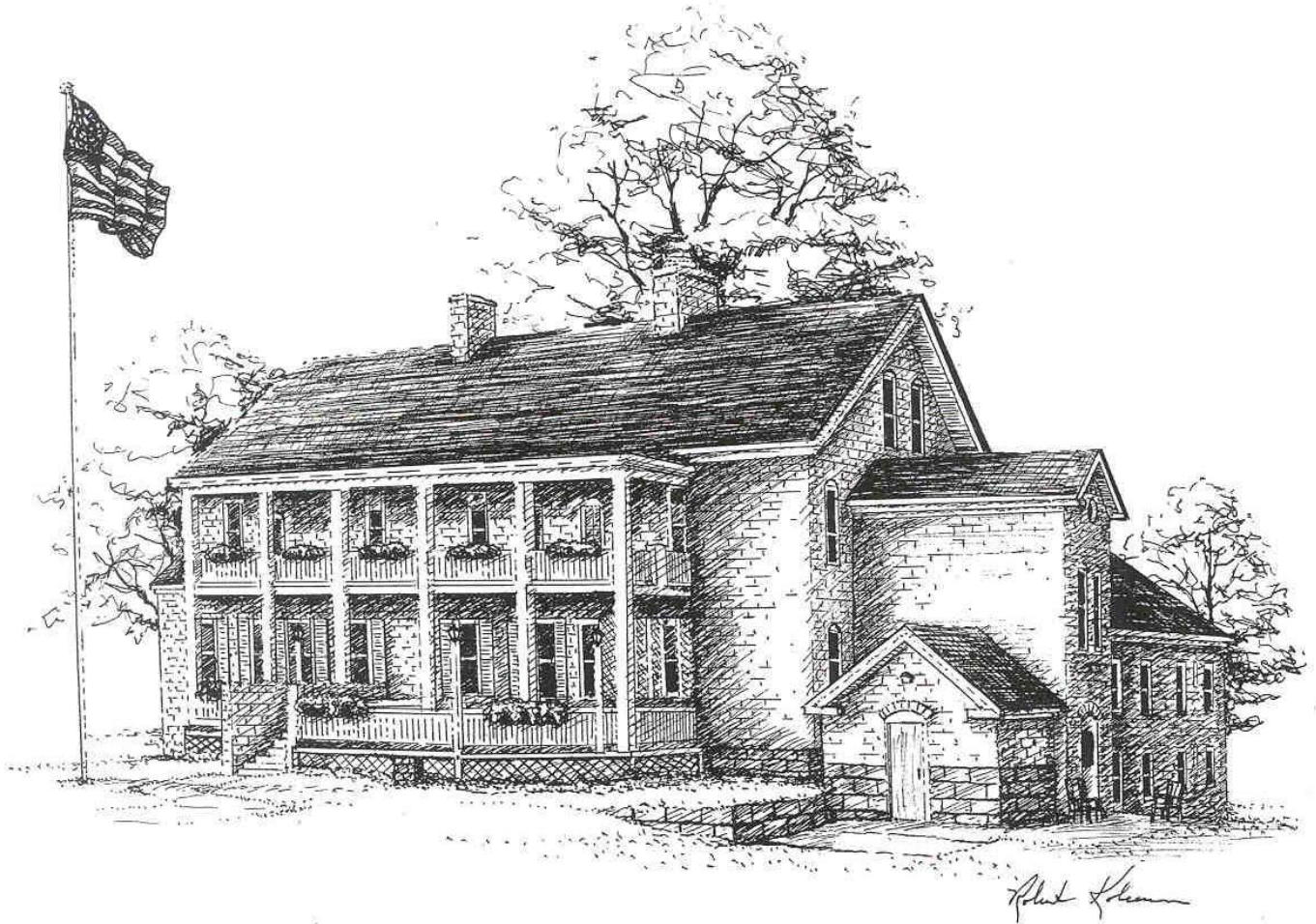


Geauga County, Ohio  
Comprehensive Annual Financial Report



For the Year Ended December 31, 2004

## **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 on the cover is the Geauga County Pleasant Hill Home. The Pleasant Hill Home is an assisted living home, providing long term residential and short term respite care to Geauga county residents. The present home was built in 1855 and currently houses thirty seven people.

To find out more information about the Pleasant Hill Home please call (440) 285-2222, Extension 5060

# Geauga County, Ohio

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2004



Tracy A. Jemison, AAS  
Gauga County Auditor

Prepared by The Geauga County Auditor's Office:

Beth A. McCaffrey  
Deputy Auditor

# Geauga County, Ohio

## Comprehensive Annual Financial Report For the Year Ended December 31, 2004

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# Tracy A. Jemison, AAS

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## Geauga County Auditor

June 10, 2005

To the Citizens of Geauga County  
and to The Board of County Commissioners:  
the Honorable Craig Albert,  
the Honorable Mary Samide, and  
the Honorable William Young:

As Geauga County Auditor, I am pleased to present Geauga County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2004. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

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. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

The CAFR is presented in three sections: the Introductory Section, the Financial Section and the Statistical Section. The Introductory Section includes this transmittal letter, a list of elected officials, the County's organization chart, an organization chart of the Auditor's Office, and a copy of the GFOA Certificate of Achievement. The Financial Section includes the Independent Accountants' Report, Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, required supplemental information, the combining statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The Statistical Section presents various tables reflecting social and economic information, financial trends, and fiscal capacity of the County.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Geauga County's MD&A can be found immediately following the independent accountants' report.

### **Reporting Entity**

Geauga County (the "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

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

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Web site: <http://www.co.geauga.oh.us/departments/auditor> Email: [auditor@co.geauga.oh.us](mailto:auditor@co.geauga.oh.us)

*Proudly serving the residents of Geauga County*

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.

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 in Ohio 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 County Auditor is responsible for distributing certain taxes to various government units. The County Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without his certification that funds for that contract or obligation have been lawfully appropriated and are available for payment or are in the process of collection. In addition, no account may be paid except by the County Auditor's warrant drawn upon the County Treasury. The County Auditor is responsible for the County's payroll and has other statutory accounting responsibilities. The County Auditor is also in charge of the County's bond retirement fund. By state law, the County Auditor is secretary of the County Board of Revision and the County Budget Commission, and the administrator and supervisor of the County Data Processing Board.

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

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

The County serves as fiscal agent but is not financially accountable for the Geauga County Combined Health District and the Geauga County Soil and Water Conservation District, whose activities are included in this report as agency funds.

Metzenbaum Sheltered Industries Workshop, a non-profit organization, has been included as a discretely presented component unit, based on the significant services and resources provided by the County.

Excluded from the reporting entity because they are legally separate and fiscally independent of the County are the Geauga County Educational Service Center, the Geauga County Historical Society, the Geauga 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 Emergency Management Agency, the Geauga/Trumbull Solid Waste District, and the Portage-Geauga Juvenile Detention and Rehabilitation Center 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, the North East Ohio Network, the Family First Council, and the Geauga, Ashtabula, Portage Partnership Incorporated are jointly governed organizations of the County.

A complete discussion of the County's reporting entity is provided in Notes 1, 11, 12, 13 and 14.

## **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, four villages and one city 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 City of Chardon. The County Airport, in Middlefield, and the Cuyahoga County Airport, located within five miles of the County limits, provide additional transportation facilities.

According to the U.S. Census Bureau and the County Planning Commission, Geauga County's population is at 94,602 for 2004, which represents a 16.6 percent increase from the 1990 census figure of 81,129. The 2004 unemployment rate for the County was 4.5 percent, while the State and National averages were 5.6 percent and 5.1 percent respectively. 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 2004, the County Building Regulation Department issued a total of 1,669 building permits with an estimated value upon completion of \$207,297,622. Of this total, 1,342 permits were residential with an estimated value upon completion of \$125,860,957, and 327 were all other classes of property with an estimated value upon completion of \$81,436,665.

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 2004, \$735,000 was loaned to three companies, retaining ten jobs and creating forty seven additional jobs.

## **Major Initiatives**

The Department of Community Development, through a Formula Grant, updated the County's Community Housing Improvement Strategy Plan, completed the renovation of the Restful Lake Community Center in Newbury, installed an ADA ramp at the entrance of the Fairmount Fine Arts Center in Novelty, renovated eleven homes throughout the County occupied by disabled residents and owned by Maple Leaf Community Residences, installed truncated domes at intersections in the City of Chardon to accommodate blind residents and relined and re-grouted sewer lines in Chagrin Falls Park. Funds were also provided to Das Deutsch Center to assist in the diagnosis and treatment of genetic and metabolic disorders. Through a CHIP Grant, by partnering with Geauga County Habitat for Humanity, two additional homes were built in Middlefield, and eleven families received down payment assistance to purchase their first home, as well as rehabilitation assistance to make necessary repairs. Three low income families received emergency assistance to repair their homes, and through our new infrastructure loan program, one family received an interest-free loan to upgrade their septic system.

Plans continue for the new jail facility. Estimated costs are expected to reach \$14.7 million with \$4.2 million of the cost coming from State grants. Construction is expected to be completed in August 2005.

In 2004, the Office of the Geauga County Engineer completed the improvements on approximately twenty two miles of roadway. Seven bridges were replaced. The total cost for the work performed in 2004 totaled approximately \$4.8 million. The County was able to utilize about \$1.6 million of State and Federal aid to accomplish these road and bridge improvements.

Major reconstruction projects were completed on sections of Auburn Road, Bundysburg Road, and Morgan Road. Asphalt resurfacing projects were completed for Rapids Road, Claridon Troy Road, Chagrin Road, Bainbridge Road, Woodin Road, Thwing Road, Mulberry Road, Jug Street, and Ravenna Road. County Forces completed bridge replacement work on Wisner Road, Peters Road, Nauvoo Road, and Osmond Road. Contractors completed replacement projects on Rockhaven Road and Geauga Lake Road.

Several improvements were completed to existing wastewater systems in the County. These included storm water reduction programs that are aimed to reduce the intrusion of storm water into the sanitary systems. This is an ongoing program that aims to increase the efficiency of the wastewater treatment plants. Upgrades were made to the Belle Vernon and Infirmary wastewater treatment plants which upgrade the blower buildings and enhancing the operational capability of both plants. The McFarland wastewater treatment plant is being expanded by 600,000 gallons per day to accommodate future wastewater treatment needs stemming from contractual obligations and natural growth within the service area.

## **Department Focus**

The Pleasant Hill Home is an assisted living home, providing long term residential and short term respice care to Geauga county residents. Admission is available to Geauga residents that are able to walk without assistance, or with a walker/cane. At the time of application, financial and physical need assessments are completed. Funding for this home is provided through the Geauga County Board of Commissioners, by local tax dollars as well as monthly room and board payments made by residents. The daily rate is based on a resident's ability to pay as well as their personal assets. A lack of, or low personal income, does not prevent someone from being accepted to The Pleasant Hill Home.

The Pleasant Hill Home was opened in 1840. A portion of the original building still stands, but is used for storage at this time. The present home, built in 1855, is home to thirty seven people. There have been additions, extensive renovations and updates to the home, resulting in an airy and welcoming home. All bedrooms are private with dormitory style bathrooms. While all rooms come fully furnished, residents are invited to bring their personal furniture and accessories. Common areas are open and inviting.

Pleasant Hill Home offers 24 hour supervision, laundry service, and abundant home-style meals and snacks. All residents are encouraged to use their own personal physicians and medical professional services. Our licensed practical nurse provides assistance with coordination of medical evaluations and appointments. Families are encouraged to take an active part in the resident's medical care. Ravenwood Mental Health Services, Geauga Hospital, and Geauga Social Services are easily accessible as they are nearby. All medications are monitored to ensure timely and appropriate use.

Pleasant Hill Home offers a casual, family-oriented lifestyle to our residents focusing on wellness, with a full recreation and social schedule, as well as plenty of opportunities to join in daily household routines. Residents are encouraged to join in their housekeeping, and personal laundry care, if interested. Residents are also offered community access through planned activities transported by our staff, or individual activities transported by our staff, or individual activities via Geauga Transit.

## **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 and full accrual basis for all applicable funds. On modified accrual basis, revenues are recognized when measurable and available, and 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 presentation of the various funds used by Geauga County are fully described in Note 2 to the basic financial statements. Additional budgetary information can be found in Note 4.

### **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, ensure 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.

### **Financial Condition**

This is the third year the County has prepared financial statements following GASB Statement 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." GASB 34 created new basic financial statements for reporting on the County's financial activities as follows:

**Government wide financial statements** These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government wide statements distinguish between those activities of the County that are governmental and those that are considered business type activities.

**Fund financial statements** These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

**Statement of budgetary comparisons** These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this new reporting model, management is responsible for preparing Management's Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2004. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.

## **Financial Highlights – Fiduciary Fund**

Fiduciary funds account for assets held by Geauga County as an agent for individuals, private organizations, and/or other governmental units. The fiduciary funds the County maintains are agency funds. At year end the assets totaled \$165,135,070. The County uses 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 District Board of Health, Families and Children First Council, Geauga County Park District, Emergency Management, Soil and Water, and Geauga/Trumbull Solid Waste District.

## **Cash Management**

During the year ended December 31, 2004, 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 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.

## **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.

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.

## **Independent Audit**

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2004, by our independent auditor, Betty Montgomery, 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, 2003. This was the fifteenth 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 fifteenth 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 that conforms 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.

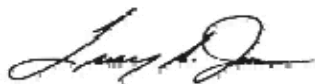
## **Acknowledgments**

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.

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, 2004. 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 McCaffrey. I gratefully acknowledge her dedication and professionalism as well as those of the other members of the County Auditor's staff including Ron Leyde, Susan Kotapish, Jeff Nokes, and Bob Kolcum, our resident artist.

Sincerely,



Tracy A. Jemison, AAS  
Gauga County Auditor

Geauga County, Ohio

Elected Officials  
December 31, 2004

---

**Board of Commissioners**

**William Young  
Neil Hofstetter  
Mary Samide**

**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, M.D.**

**Engineer**

**Robert L. Phillips**

**Prosecuting Attorney**

**David P. Joyce**

**Recorder**

**Mary Margaret McBride**

**Sheriff**

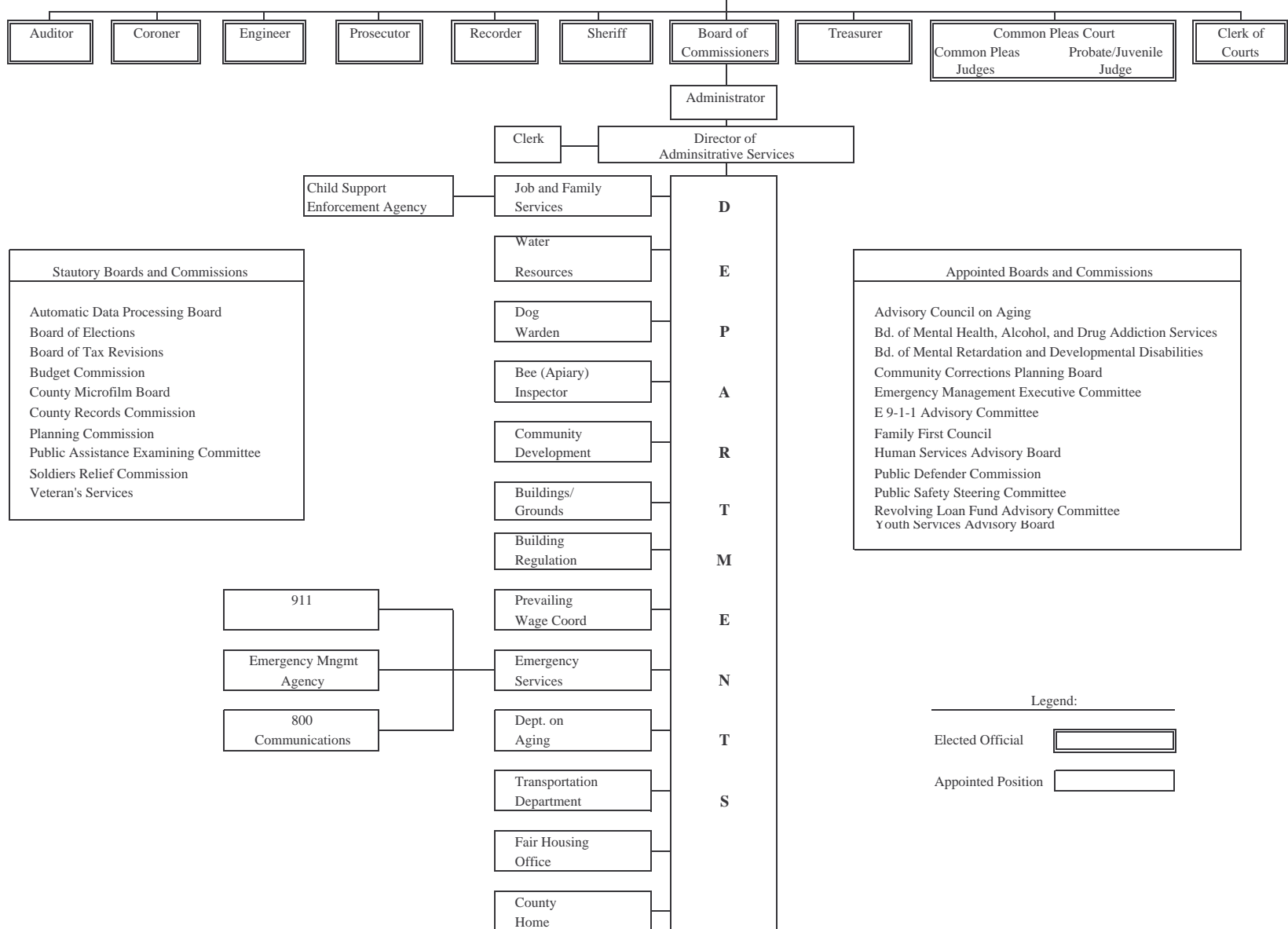
**Daniel C. McClelland**

**Treasurer**

**Christopher P. Hitchcock**

# COUNTY ORGANIZATION

**CITIZENS, Geauga County, Ohio**

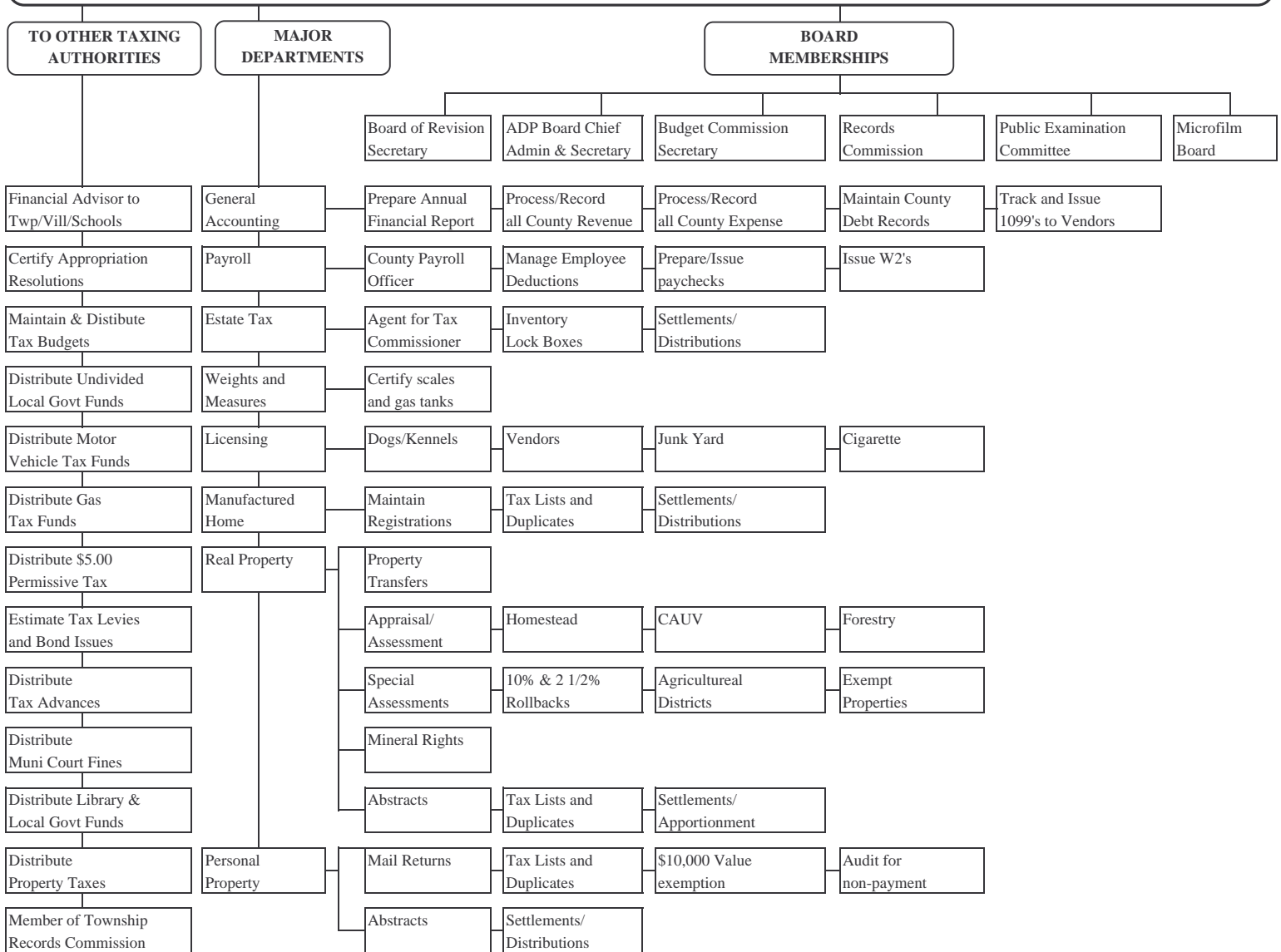


XV

Legend:

- Elected Official
- Appointed Position

# TRACY A. JEMISON, GEAUGA COUNTY AUDITOR



## DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR

# 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, 2003

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.



*Nancy L. Zielke*

President

*Jeffrey R. Emer*

Executive Director





**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Geauga County, Ohio, (the County), as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

As described more fully in Note 3 to the accompanying financial statements the County restated the net assets of the business-type activities and the Water Resource Fund as of December 31, 2003.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Geauga County, Ohio, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General, Mental Retardation, and Public Assistance funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Lausche Building / 615 Superior Ave., NW / Twelfth Floor / Cleveland, OH 44113-1801  
Telephone: (216) 787-3665 (800) 626-2297 Fax: (216) 787-3361  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

Management Discussion and Analysis and Analysis Condition Assessment of the County's Infrastructure are not a required part of the basic financial statements but are supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules and statistical tables provides additional information and are not a required part of the basic financial statements. We subjected the combining and individual nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and the statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Betty Montgomery**  
Auditor of State

June 10, 2005

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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The management discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2004. The intent of this management discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

## **Financial Highlights**

Key financial highlights for 2004 are as follows:

In total, net assets increased \$14,443,835. Net assets of governmental activities increased \$15,590,671 which represents a 10.56 percent increase from 2003. Net assets of business-type activities decreased \$1,146,836 or 5.57 percent from 2003.

General revenues accounted for \$41,324,127 in revenue or 48.3 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$44,159,261 or 51.7 percent of all revenues of \$85,483,388.

Total assets of governmental activities increased by \$18,904,569 and capital assets increased by \$11,865,932.

The County had \$62,084,373 in expenses related to governmental activities; only \$38,464,782 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$39,230,326 were adequate to provide for these programs.

## **Using this Comprehensive Annual Financial Report (CAFR)**

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

The *Statement of Net Assets* and *Statement of Activities* provide information about the activities of the County as a whole, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Geauga County, the general fund is by far the most significant fund.

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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## **Reporting the County as a whole**

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

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2004?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County's capital assets will also need to be evaluated.

In the Statement of Net Assets and the Statement of Activities, the County is divided into three kinds of activities:

- **Governmental Activities** – Most of the County's services are reported here including public safety and social services programs, administration, and all departments with the exception of our Water and Sewer funds.
- **Business-Type Activities** – These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of drainage facilities associated with Storm Water and for the entire operation of our Water Resources and Water District as well as all capital expenses associated with these facilities.
- **Component Unit** – The County includes financial data of the Metzenbaum Sheltered Workshop (the "Workshop"). Metzenbaum Sheltered Workshop is a legally separate, non-profit organization served by a self-appointed 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 component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

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

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of

# Geauga County, Ohio

*Management's Discussion and Analysis  
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the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General, Mental Retardation, Public Assistance, Debt Service, and Construction funds.

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 18-21 of this report.

**Proprietary Funds:** Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The proprietary fund financial statements can be found on pages 25-28 of this report.

**Fiduciary Funds:** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statement can be found on page 29 of this report.

**Notes to the Financial Statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30-66 of this report.

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

**Other Information:** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information required by Governmental Accounting Standards Board Statement No. 34 relating to disclosure about infrastructure reported using the modified approach.

The required supplementary information discussing the condition of the County's infrastructure can be found on pages 67 and 68. The combining and individual fund statements and schedules are presented immediately following the required supplemental information on infrastructure. These statements can be found on pages 69-183 of this report.

## Government-wide Financial Analysis

The following table provides a summary of the County's net assets for 2004 compared to 2003:

Table 1  
**Net Assets**

	Governmental Activities		Business-Type Activities		Totals	
	2004	2003	2004	2003	2004	2003
<b>Assets</b>						
Current and Other Assets	\$69,460,733	\$62,422,096	\$5,254,809	\$4,967,595	\$74,715,542	\$67,389,691
Capital Assets	131,979,338	120,113,406	23,907,705	24,892,235	155,887,043	145,005,641
<b>Total Assets</b>	<b>201,440,071</b>	<b>182,535,502</b>	<b>29,162,514</b>	<b>29,859,830</b>	<b>230,602,585</b>	<b>212,395,332</b>
<b>Liabilities</b>						
Long Term Liabilities	6,742,132	7,581,260	9,467,295	9,016,890	16,209,427	16,598,150
Other Liabilities	31,513,292	27,360,266	236,556	237,441	31,749,848	27,597,707
<b>Total Liabilities</b>	<b>38,255,424</b>	<b>34,941,526</b>	<b>9,703,851</b>	<b>9,254,331</b>	<b>47,959,275</b>	<b>44,195,857</b>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	124,814,338	117,278,406	14,604,312	16,004,714	139,418,650	133,283,120
Restricted for:					0	0
Capital Projects	8,267,941	2,702,665	0	0	8,267,941	2,702,665
Debt Service	1,301,913	3,598,542	0	0	1,301,913	3,598,542
911 Program	1,128,312	1,647,271	0	0	1,128,312	1,647,271
Mental Health	2,684,469	2,828,226	0	0	2,684,469	2,828,226
Children's Services	603,429	779,666	0	0	603,429	779,666
MRDD	855,245	1,134,249	0	0	855,245	1,134,249
Aging	494,938	1,513,505	0	0	494,938	1,513,505
Revolving Loan	3,976,571	3,948,285	0	0	3,976,571	3,948,285
Other Purposes	11,011,522	6,672,669	0	0	11,011,522	6,672,669
Unrestricted	8,045,969	5,490,492	4,854,351	4,600,785	12,900,320	10,091,277
<b>Total Net Assets</b>	<b>\$163,184,647</b>	<b>\$147,593,976</b>	<b>\$19,458,663</b>	<b>\$20,605,499</b>	<b>\$182,643,310</b>	<b>\$168,199,475</b>

# Geauga County, Ohio

*Management's Discussion and Analysis  
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Unaudited*

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As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$182,643,310 (\$163,184,647 in governmental activities and \$19,458,663 in business type activities) as of December 31, 2004.

A large portion of the County's net assets (76.3 percent) reflect its investment in capital assets (e.g., land, building, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the County's net assets, \$30,324,340 (16.6 percent), represent resources that are subject to external restriction on how they may be used. The remaining balance, \$12,900,320 (7 percent), of unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors.

As of December 31, 2004, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year.

Total assets increased \$18,207,253. Property taxes receivable increased by \$2,217,176 due to an additional .5 mills levied for the Mental Health Board and due to new residential and commercial construction. Capital assets increased by \$10,881,402 due to additions to infrastructure and building improvements during 2004.

Table 2 shows the changes in net assets for the year ended December 31, 2004:

# Geauga County, Ohio

## Management's Discussion and Analysis For the Year Ended December 31, 2004 Unaudited

Table 2  
*Changes in Net Assets*

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<b>Program Revenues:</b>						
Charges for Services	\$6,533,715	\$7,207,235	\$4,767,185	\$4,237,515	\$11,300,900	\$11,444,750
Operating Grants and Contributions	23,833,276	23,049,477	582,594	614,407	24,415,870	23,663,884
Capital Grants and Contributions	8,097,791	4,839,661	344,700	375,800	8,442,491	5,215,461
<i>Total Program Revenues</i>	<u>38,464,782</u>	<u>35,096,373</u>	<u>5,694,479</u>	<u>5,227,722</u>	<u>44,159,261</u>	<u>40,324,095</u>
<b>General Revenues:</b>						
Property Taxes	22,254,742	20,489,422	0	0	22,254,742	20,489,422
Sales Taxes	10,861,835	5,032,737	0	0	10,861,835	5,032,737
Grants and Entitlements not Restricted	3,591,672	1,519,152	0	0	3,591,672	1,519,152
Interest	792,137	953,351	99,077	40,591	891,214	993,942
Miscellaneous	1,729,940	2,028,161	1,994,724	356,415	3,724,664	2,384,576
<i>Total General Revenues</i>	<u>39,230,326</u>	<u>30,022,823</u>	<u>2,093,801</u>	<u>397,006</u>	<u>41,324,127</u>	<u>30,419,829</u>
<i>Total Revenues</i>	<u>77,695,108</u>	<u>65,119,196</u>	<u>7,788,280</u>	<u>5,624,728</u>	<u>85,483,388</u>	<u>70,743,924</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	7,476,263	7,459,565	0	0	7,476,263	7,459,565
Judicial	3,243,042	2,867,595	0	0	3,243,042	2,867,595
Public Safety	9,836,122	8,886,697	0	0	9,836,122	8,886,697
Public Works	6,998,775	9,770,673	0	0	6,998,775	9,770,673
Health	5,242,331	4,986,995	0	0	5,242,331	4,986,995
Human Services	27,044,196	26,528,640	0	0	27,044,196	26,528,640
Economic Development and Assistance	463,550	33,851	0	0	463,550	33,851
Other	827,894	1,185,359	0	0	827,894	1,185,359
Intergovernmental	598,139	575,479	0	0	598,139	575,479
Interest and Fiscal Charges	354,061	383,016	0	0	354,061	383,016
Water Resources	0	0	8,192,350	5,977,112	8,192,350	5,977,112
Water District	0	0	738,956	997,951	738,956	997,951
Storm Water	0	0	23,874	30,317	23,874	30,317
<i>Total Program Expenses</i>	<u>62,084,373</u>	<u>62,677,870</u>	<u>8,955,180</u>	<u>7,005,380</u>	<u>71,039,553</u>	<u>69,683,250</u>
<i>Increase in net assets before transfers</i>	15,610,735	2,441,326	(1,166,900)	(1,380,652)	14,443,835	1,060,674
Transfers	(20,064)	(82,125)	20,064	82,125	0	0
Change in net assets	15,590,671	2,359,201	(1,146,836)	(1,298,527)	14,443,835	1,060,674
Net Assets - Beginning of Year	147,593,976	145,234,775	20,605,499	21,904,026	168,199,475	167,138,801
Net Assets - End of Year	<u>\$163,184,647</u>	<u>\$147,593,976</u>	<u>\$19,458,663</u>	<u>\$20,605,499</u>	<u>\$182,643,310</u>	<u>\$168,199,475</u>

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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Human Services accounts for \$27,044,196 of expenses out of \$62,084,373 total expenses for governmental activities, or 43.6 percent of that total. Public Works accounts for \$6,998,775, or 11.3 percent of expenses.

Of the \$62,084,373 in governmental activities expenses, \$6,533,715 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Public Safety services charges for services include things like fees for boarding prisoners and special details. Health includes charges for services provided to clients of the Mental Retardation Board. Child Support Enforcement Agency, Transportation Administration, and Aging fees are the largest components of the charges for human services.

Additional revenues provided by the State and Federal governments included \$23,833,276 for operations, \$8,097,791 for capital improvements or acquisitions and \$39,230,326 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

Sales tax revenues increased by \$5,829,098 due a one half percent increase in the County Sales Tax, passed by the Board of County Commissioners, effective February 1, 2004. The tax increased to 7.0 percent, providing additional revenues to the County's General Fund.

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

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$20,560,570. \$3,804,281 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statement, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$3,804,281, while the total fund balance reached \$4,299,986. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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approximately 21.4 percent of total general fund expenditures, while total fund balance represents 24.1 percent of that same amount.

The fund balance of the County's General Fund increased by \$103,266 during the current fiscal year. The primary factor for this increase is the increase of property taxes and sales taxes, offset by additional transfers to other funds.

The Mental Retardation Fund balance decreased by \$103,681 during the current fiscal year. This is primarily because of decreases in intergovernmental revenues. This fund transferred out \$885,486 to help fund projects in the M.R. Residential Services fund.

The Public Assistance Fund balance increased by \$295,911 with revenues exceeding expenditures by \$164,112. This is due to an increase in intergovernmental revenues.

## **General Fund Budgeting Highlights**

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. In 2004, the budget commission processed three adjustments to estimated revenues with a net increase in certified revenues of \$2,295,353. Actual revenues received were \$281,110 higher than certification. Additionally, the commissioners approved 19 resolutions adjusting appropriations which increased by \$99,458. Actual expenditures were \$809,601 less than appropriations. The original certificate of estimated resources was passed on January 5, 2004 based on the tax budget adopted by the commissioners on July 11, 2003 with a total certified amount of \$19,749,334, excluding carryover balance. Temporary appropriations were passed on December 18, 2003 in the amount of \$5,973,612. The first permanent appropriations were passed on March 4, 2004, with a total of \$18,452,707.

## **Capital Assets and Debt Administration**

### *Capital Assets:*

Table 3 shows 2004 values compared to 2003.

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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

	Governmental		Business Type		Total	
	Activities		Activities			
	2004	2003	2004	2003	2004	2003
Land	\$3,040,674	\$2,140,674	\$956,775	\$956,775	\$3,997,449	\$3,097,449
Infrastructure	97,941,949	93,577,290	0	0	97,941,949	93,577,290
Construction in Progress	5,207,530	0	0	0	5,207,530	0
Building and Improvements	23,798,991	22,236,082	3,356,178	3,542,998	27,155,169	25,779,080
Machinery and Equipment	501,066	736,056	741,599	815,143	1,242,665	1,551,199
Vehicles	1,489,128	1,423,304	153,228	207,186	1,642,356	1,630,490
Water and Wastewater Lines	0	0	18,699,925	19,370,133	18,699,925	19,370,133
<b>Total Capital Assets</b>	<b>\$131,979,338</b>	<b>\$120,113,406</b>	<b>\$23,907,705</b>	<b>\$24,892,235</b>	<b>\$155,887,043</b>	<b>\$145,005,641</b>

The County's investment in capital assets for its governmental and business type activities as of December 31, 2004, amount to \$155,887,043 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, equipment and machinery, roads, highways, and bridges.

Major capital asset events attributing to the increase include \$618,589 in bridge construction and \$3,746,070 in road construction. Construction in Progress accounts for cost associated with a new county jail expected to be completed in 2005.

Roadways in the County are currently maintained on a eleven year rotation for improvement or major repair. However, this life can be extended or decreased based on the amount and type of traffic and the degree of maintenance, such as crack filling.

The Geauga County Engineer has implemented a five-year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition (cracking, alligating, etc.) from visual observation, traffic volume, and traffic type. A numerical rating ranging from 0 to 9 is assigned to sections of roadways as a result of the yearly visual observations, with 0 being the lowest ranking and 9 being the highest. It is the practice of the Geauga County Engineer to maintain at least eighty percent of the mileage of the county highway system at an appraisal rating of 5 or more. The most recent assessment found that 98 percent of the County roads have a numerical rating of 5 or higher.

An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given a ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 96 percent of the structures have a bridge appraisal rating of 5 or more.

Additional information on the County's capital assets can be found in Note 18 of this report.

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

## **Debt**

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

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

	Governmental Activities		Business Type Activities		Total	
	2004	2003	2004	2003	2004	2003
General Obligation Bonds	\$665,000	\$860,000	\$130,000	\$195,000	\$795,000	\$1,055,000
Special Assessment Bonds	3,628,656	3,865,474	0	0	3,628,656	3,865,474
Revenue Bonds	0	0	156,000	161,000	156,000	161,000
OPWC Loans	0	0	393,750	420,000	393,750	420,000
OWDA Loans	0	0	8,623,643	8,111,521	8,623,643	8,111,521
Notes	1,000,000	1,200,000	0	0	1,000,000	1,200,000
	<u>\$5,293,656</u>	<u>\$5,925,474</u>	<u>\$9,303,393</u>	<u>\$8,887,521</u>	<u>\$14,597,049</u>	<u>\$14,812,995</u>

At the end of 2004, the County had long term obligations outstanding of \$14,597,049. Of this amount, \$10,968,393 comprises debt backed by the full faith and credit of the County and \$3,628,656 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment.

Interest and fiscal charges amounted to .57 percent of the total expenses for governmental activities.

The County's governmental long-term obligations decreased by \$631,818 or 10.7 percent during 2004, and the County's Water and Sewer debt increased \$415,872 or 4.7 percent.

Additional information on the County's long-term debt can be found in Note 23 of this report.

## **Economic Factors and Next Year's Budgets and Rates**

During 2004, unreserved fund balance in the general fund decreased by \$107,022 to \$3,804,281. The primary cause of this decrease was due to transfers to other county funds, primarily the Court Technology fund and 800 Communications Improvement fund. However, it should be noted that compared to other counties, Geauga County did not experience significant declining revenues. For 2005, the Budget Commission was able to issue a revenue certificate for the General Fund of \$24,266,526.

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2004, the County received 2.5 mills of the maximum 2.5 of inside millage. 2.2 mills were allocated to the general fund and .3 mills were allocated to the debt service fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The unemployment rate for the county is currently 4.5 percent, which decreased from 5.3 percent a year ago. The State average was 5.6 percent and the Federal rate was 5.1 percent.

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

## **Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Tracy A. Jemison, Geauga County Auditor, 231 Main Street, Suite 1A, Chardon, Ohio 44024, (440) 285-2222, or email at [auditor@co.geauga.oh.us](mailto:auditor@co.geauga.oh.us), or visit the County Web Site:

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



# Geauga County, Ohio

*Statement of Net Assets  
December 31, 2004*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$24,055,799	\$4,803,293	\$28,859,092	\$33,187
Cash and Cash Equivalents:				
In Segregated Accounts	129,027	0	129,027	0
With Fiscal Agents	12,510	0	12,510	0
Materials and Supplies Inventory	800,987	134,295	935,282	10,749
Accrued Interest Receivable	6,201	53,591	59,792	0
Accounts Receivable	132,865	263,709	396,574	52,779
Interfund Balances	79	(79)	0	0
Intergovernmental Receivable	10,381,173	0	10,381,173	0
Prepaid Items	92,694	0	92,694	1,853
Sales Taxes Receivable	4,885,416	0	4,885,416	0
Property Taxes Receivable	22,279,371	0	22,279,371	0
Loans Receivable	3,053,946	0	3,053,946	0
Special Assessments Receivable	3,630,665	0	3,630,665	0
Nondepreciable Capital Assets	106,190,153	956,775	107,146,928	0
Depreciable Capital Assets, Net	25,789,185	22,950,930	48,740,115	27,485
<b>Total Assets</b>	<b>201,440,071</b>	<b>29,162,514</b>	<b>230,602,585</b>	<b>126,053</b>
<b>Liabilities</b>				
Accounts Payable	444,604	62,153	506,757	3,885
Accrued Wages	1,047,709	59,130	1,106,839	4,636
Contracts Payable	951,511	67,122	1,018,633	0
Intergovernmental Payable	768,040	41,322	809,362	0
Accrued Interest Payable	50,820	6,829	57,649	0
Matured Interest Payable	12,510	0	12,510	0
Deferred Revenue	21,738,098	0	21,738,098	0
Notes Payable	6,500,000	0	6,500,000	0
Long-Term Liabilities:				
Due Within One Year	522,912	375,829	898,741	0
Due In More Than One Year	6,219,220	9,091,466	15,310,686	0
<b>Total Liabilities</b>	<b>38,255,424</b>	<b>9,703,851</b>	<b>47,959,275</b>	<b>8,521</b>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	124,814,338	14,604,312	139,418,650	27,485
Restricted for:				
Capital Projects	8,267,941	0	8,267,941	0
Debt Service	1,301,913	0	1,301,913	0
911 Program	1,128,312	0	1,128,312	0
Mental Health	2,684,469	0	2,684,469	0
Children's Services	603,429	0	603,429	0
MRDD	855,245	0	855,245	0
Aging	494,938	0	494,938	0
Revolving Loan	3,976,571	0	3,976,571	0
Other Purposes	11,011,522	0	11,011,522	0
Unrestricted	8,045,969	4,854,351	12,900,320	90,047
<b>Total Net Assets</b>	<b>\$163,184,647</b>	<b>\$19,458,663</b>	<b>\$182,643,310</b>	<b>\$117,532</b>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Statement of Activities  
For the Year Ended December 31, 2004*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$7,476,263	\$3,283,720	\$564,564	\$0
Judicial	3,243,042	853,644	294,014	0
Public Safety	9,836,122	689,987	480,660	0
Public Works	6,998,775	275,727	5,699,897	6,797,078
Health	5,242,331	153,319	3,291,916	0
Human Services	27,044,196	1,277,318	13,305,266	158,413
Economic Development and Assistance	463,550	0	196,959	242,300
Other	827,894	0	0	0
Intergovernmental	598,139	0	0	900,000
Interest and Fiscal Charges	354,061	0	0	0
<i>Total Governmental Activities</i>	<u>62,084,373</u>	<u>6,533,715</u>	<u>23,833,276</u>	<u>8,097,791</u>
<b>Business-Type Activities:</b>				
Water Resources	8,192,350	4,332,137	582,594	344,700
Water District	738,956	435,048	0	0
Storm Water	23,874	0	0	0
<i>Total Business-Type Activities</i>	<u>8,955,180</u>	<u>4,767,185</u>	<u>582,594</u>	<u>344,700</u>
<i>Total - Primary Government</i>	<u>\$71,039,553</u>	<u>\$11,300,900</u>	<u>\$24,415,870</u>	<u>\$8,442,491</u>
<b>Component Unit</b>				
Workshop	<u>\$452,477</u>	<u>\$438,733</u>	<u>\$0</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

- General Purposes
- Aging
- Children's Services
- Mental Health
- Mental Retardation
- Debt Service
- Capital Projects

Sales Taxes Levied for General Purposes

Grants and Entitlements not Restricted to Specific Programs

Interest

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets

Governmental Activities	Primary Government		Component Unit
	Business-Type Activities	Total	Workshop
(\$3,627,979)	\$0	(\$3,627,979)	\$0
(2,095,384)	0	(2,095,384)	0
(8,665,475)	0	(8,665,475)	0
5,773,927	0	5,773,927	0
(1,797,096)	0	(1,797,096)	0
(12,303,199)	0	(12,303,199)	0
(24,291)	0	(24,291)	0
(827,894)	0	(827,894)	0
301,861	0	301,861	0
(354,061)	0	(354,061)	0
<u>(23,619,591)</u>	<u>0</u>	<u>(23,619,591)</u>	<u>0</u>
0	(2,932,919)	(2,932,919)	0
0	(303,908)	(303,908)	0
0	(23,874)	(23,874)	0
<u>0</u>	<u>(3,260,701)</u>	<u>(3,260,701)</u>	<u>0</u>
<u>(23,619,591)</u>	<u>(3,260,701)</u>	<u>(26,880,292)</u>	<u>0</u>
0	0	0	(13,744)
7,141,295	0	7,141,295	0
1,716,059	0	1,716,059	0
820,104	0	820,104	0
2,467,885	0	2,467,885	0
6,444,225	0	6,444,225	0
704,711	0	704,711	0
2,960,463	0	2,960,463	0
10,861,835	0	10,861,835	0
3,591,672	0	3,591,672	0
792,137	99,077	891,214	221
1,729,940	1,994,724	3,724,664	0
39,230,326	2,093,801	41,324,127	221
(20,064)	20,064	0	0
<u>39,210,262</u>	<u>2,113,865</u>	<u>41,324,127</u>	<u>221</u>
15,590,671	(1,146,836)	14,443,835	(13,523)
<u>147,593,976</u>	<u>20,605,499</u>	<u>168,199,475</u>	<u>131,055</u>
<u>\$163,184,647</u>	<u>\$19,458,663</u>	<u>\$182,643,310</u>	<u>\$117,532</u>

# Geauga County, Ohio

*Balance Sheet  
Governmental Funds  
December 31, 2004*

	General	Mental Retardation	Public Assistance	Debt Service	Construction
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$3,335,233	\$1,074,576	\$385,904	\$1,261,379	\$3,949,444
Cash and Cash Equivalents:					
In Segregated Accounts	4,648	102,047	20,353	0	0
With Fiscal Agents	0	0	0	12,510	0
Material and Supplies Inventory	119,450	79,947	2,560	0	0
Accrued Interest Receivable	6,201	0	0	0	0
Accounts Receivable	76,397	0	0	0	0
Interfund Receivable	705,000	0	0	0	0
Intergovernmental Receivable	1,282,208	691,799	38	43,276	1,535,647
Prepaid Items	92,694	0	0	0	0
Sales Taxes Receivable	4,885,416	0	0	0	0
Property Taxes Receivable	5,212,480	7,764,800	0	707,300	0
Loans Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	3,630,665	0
<i>Total Assets</i>	<u>\$15,719,727</u>	<u>\$9,713,169</u>	<u>\$408,855</u>	<u>\$5,655,130</u>	<u>\$5,485,091</u>
<b>Liabilities</b>					
Accounts Payable	\$184,995	\$16,802	\$21,800	\$0	\$4,792
Accrued Wages	405,920	288,375	72,533	0	0
Contracts Payable	80,715	59,568	64,915	0	56,016
Intergovernmental Payable	295,531	218,984	54,084	0	0
Interfund Payable	1,294	20	0	0	225,000
Deferred Revenue	10,451,286	8,358,757	0	4,381,241	1,535,647
Matured Interest Payable	0	0	0	12,510	0
Accrued Interest Payable	0	0	0	0	29,130
Notes Payable	0	0	0	0	6,300,000
<i>Total Liabilities</i>	<u>11,419,741</u>	<u>8,942,506</u>	<u>213,332</u>	<u>4,393,751</u>	<u>8,150,585</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	183,763	34,338	77,547	0	8,078,367
Reserved for Loans	0	0	0	0	0
Reserved for Unclaimed Monies	311,942	0	0	0	0
Unreserved Undesignated					
General Fund	3,804,281	0	0	0	0
Special Revenue Funds	0	736,325	117,976	0	0
Debt Service Funds	0	0	0	1,261,379	0
Capital Projects Funds (Deficit)	0	0	0	0	(10,743,861)
<i>Total Fund Balances (Deficit)</i>	<u>4,299,986</u>	<u>770,663</u>	<u>195,523</u>	<u>1,261,379</u>	<u>(2,665,494)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$15,719,727</u>	<u>\$9,713,169</u>	<u>\$408,855</u>	<u>\$5,655,130</u>	<u>\$5,485,091</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2004*

Other Governmental Funds	Total Governmental Funds		
		<b>Total Governmental Funds Balances</b>	\$20,560,570
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
\$14,049,263	\$24,055,799	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	131,979,338
1,979	129,027		
0	12,510		
599,030	800,987	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
0	6,201	Intergovernmental	9,122,914
56,468	132,865	Sales Tax	4,063,781
26,382	731,382	Special Assessments	3,630,665
6,828,205	10,381,173	Property Taxes	589,981
0	92,694	Total	17,407,341
0	4,885,416		
8,594,791	22,279,371	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(20,470)
3,053,946	3,053,946		
0	3,630,665		
<u>\$33,210,064</u>	<u>\$70,192,036</u>		
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
\$216,215	\$444,604	General Obligation Bonds	(665,000)
280,881	1,047,709	Special Assessment Bonds	(3,628,656)
690,297	951,511	Notes Payable	(1,000,000)
199,441	768,040	Compensated Absences	(1,448,476)
504,989	731,303	Total	(6,742,132)
14,418,508	39,145,439		
0	12,510		
1,220	30,350	<i>Net Assets of Governmental Activities</i>	<u>\$163,184,647</u>
200,000	6,500,000		
<u>16,511,551</u>	<u>49,631,466</u>		
1,380,096	9,754,111		
3,053,946	3,053,946		
0	311,942		
0	3,804,281		
10,694,051	11,548,352		
0	1,261,379		
1,570,420	(9,173,441)		
<u>16,698,513</u>	<u>20,560,570</u>		
<u>\$33,210,064</u>	<u>\$70,192,036</u>		

## Geauga County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2004*

	General	Mental Retardation	Public Assistance	Debt Service	Construction
<b>Revenues:</b>					
Property and Other Taxes	\$7,152,969	\$6,430,017	\$0	\$706,406	\$0
Sales Tax	8,725,883	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Charges for Services	2,456,958	307,431	0	0	0
Licenses and Permits	7,448	0	0	0	0
Fines and Forfeitures	157,073	0	0	0	0
Intergovernmental	2,272,675	6,878,107	4,255,977	326,416	3,088,768
Special Assessments	0	0	0	371,095	0
Interest	636,046	1,676	0	3,203	26,984
Rentals	80,515	0	0	0	0
Contributions/Donations	550	0	0	0	0
Other	597,833	49,960	15,966	0	5,228
<i>Total Revenues</i>	<u>22,087,950</u>	<u>13,667,191</u>	<u>4,271,943</u>	<u>1,407,120</u>	<u>3,120,980</u>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	5,488,169	0	0	0	0
Judicial	2,246,205	0	0	0	0
Public Safety	8,165,899	0	0	0	0
Public Works	133,162	0	0	0	0
Health	0	0	0	0	0
Human Services	347,293	12,910,386	4,107,831	0	0
Economic Development and Assistance	0	0	0	0	0
Other	827,894	0	0	0	0
Intergovernmental	598,139	0	0	0	0
Capital Outlay	0	0	0	0	7,224,461
Debt Service:					
Principal Retirement	0	0	0	1,631,818	0
Interest and Fiscal Charges	0	0	0	286,939	67,801
<i>Total Expenditures</i>	<u>17,806,761</u>	<u>12,910,386</u>	<u>4,107,831</u>	<u>1,918,757</u>	<u>7,292,262</u>
Excess of Revenues Over (Under) Expenditures	<u>4,281,189</u>	<u>756,805</u>	<u>164,112</u>	<u>(511,637)</u>	<u>(4,171,282)</u>
<b>Other Financing Sources (Uses):</b>					
Notes Issued	0	0	0	1,000,000	0
Transfers In	382,000	25,000	334,153	538,999	3,257,804
Transfers Out	(4,559,923)	(885,486)	(202,354)	(3,241,137)	(25,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(4,177,923)</u>	<u>(860,486)</u>	<u>131,799</u>	<u>(1,702,138)</u>	<u>3,232,804</u>
<i>Net Change in Fund Balance</i>	103,266	(103,681)	295,911	(2,213,775)	(938,478)
<i>Fund Balances (Deficit) at Beginning of Year - Restated (See Note 3)</i>	4,196,720	874,344	(100,388)	3,475,154	(1,727,016)
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$4,299,986</u>	<u>\$770,663</u>	<u>\$195,523</u>	<u>\$1,261,379</u>	<u>(\$2,665,494)</u>

See accompanying notes to the basic financial statements

**Geauga County, Ohio**

*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2004*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$1,072,356)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$7,869,471	\$22,158,863	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
0	8,725,883	Capital Outlay	14,295,245
512,925	512,925	Depreciation	<u>(1,915,959)</u>
3,114,444	5,878,833	Total	12,379,286
230,316	237,764		
106,621	263,694	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(513,354)
16,164,418	32,986,361	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
480	371,575	Intergovernmental	2,022,903
124,228	792,137	Sales Tax	2,135,952
0	80,515	Special Assessments	(298,666)
0	550	Property Taxes	<u>95,879</u>
1,060,953	1,729,940	Total	3,956,068
29,183,856	73,739,040	Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.	
		Notes Issued	(1,000,000)
1,542,255	7,030,424	Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	1,631,818
990,007	3,236,212	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	1,899
1,487,129	9,653,028	Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
5,357,798	5,490,960	Compensated Absences	<u>207,310</u>
5,187,789	5,187,789	<i>Change in Net Assets of Governmental Activities</i>	<u>\$15,590,671</u>
8,988,363	26,353,873		
463,550	463,550		
0	827,894		
90,000	688,139		
7,647,224	14,871,685		
0	1,631,818		
1,220	355,960		
31,755,335	75,791,332		
(2,571,479)	(2,052,292)		
0	1,000,000		
6,013,343	10,551,299		
(1,657,463)	(10,571,363)		
4,355,880	979,936		
1,784,401	(1,072,356)		
14,914,112	21,632,926		
\$16,698,513	\$20,560,570		

# Geauga County, Ohio

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

### General

#### Budget Basis

For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property and Other Taxes	\$6,785,400	\$6,978,005	\$7,145,018	\$167,013
Sales Tax	6,600,000	8,300,000	8,268,257	(31,743)
Charges for Services	2,772,050	2,851,268	2,953,698	102,430
Licenses and Permits	8,200	7,098	7,448	350
Fines and Forfeitures	154,000	151,936	156,393	4,457
Intergovernmental	2,053,950	2,217,813	2,204,453	(13,360)
Interest	800,000	800,000	836,683	36,683
Rentals	105,600	80,046	80,515	469
Contributions/Donations	500	550	550	0
Other	469,634	657,971	672,782	14,811
<b>Total Revenues</b>	<b>19,749,334</b>	<b>22,044,687</b>	<b>22,325,797</b>	<b>281,110</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	5,505,259	5,760,035	5,515,458	244,577
Judicial	2,334,242	2,351,178	2,221,695	129,483
Public Safety	7,814,983	8,117,451	8,096,879	20,572
Public Works	131,035	131,682	131,538	144
Human Services	444,872	444,872	349,264	95,608
Other	1,620,549	1,143,580	828,982	314,598
Intergovernmental	601,767	603,367	598,748	4,619
<b>Total Expenditures</b>	<b>18,452,707</b>	<b>18,552,165</b>	<b>17,742,564</b>	<b>809,601</b>
Excess of Revenues Over Expenditures	1,296,627	3,492,522	4,583,233	1,090,711
<b>Other Financing Sources (Uses):</b>				
Transfers In	480,000	372,717	382,000	9,283
Transfers Out	(4,030,233)	(5,134,021)	(4,559,923)	574,098
Advances In	0	751,947	751,947	0
Advances Out	0	(751,947)	(951,947)	(200,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,550,233)</b>	<b>(4,761,304)</b>	<b>(4,377,923)</b>	<b>383,381</b>
<b>Net Change in Fund Balance</b>	<b>(2,253,606)</b>	<b>(1,268,782)</b>	<b>205,310</b>	<b>1,474,092</b>
Fund Balances at Beginning of Year	2,619,379	2,619,379	2,619,379	0
Unexpended Prior Year Encumbrances	70,202	70,202	70,202	0
<b>Fund Balances at End of Year</b>	<b>\$435,975</b>	<b>\$1,420,799</b>	<b>\$2,894,891</b>	<b>\$1,474,092</b>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Mental Retardation  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property and Other Taxes	\$6,364,414	\$6,430,015	\$6,430,017	\$2
Charges for Services	290,000	279,025	307,685	28,660
Intergovernmental	6,250,924	6,652,456	6,823,982	171,526
Interest	2,500	1,400	1,676	276
Contributions/Donations	30,000	0	0	0
Other	4,500	34,175	49,960	15,785
<b>Total Revenues</b>	<b>12,942,338</b>	<b>13,397,071</b>	<b>13,613,320</b>	<b>216,249</b>
<b>Expenditures:</b>				
Current:				
Human Services	12,352,200	12,992,192	12,757,005	235,187
<b>Total Expenditures</b>	<b>12,352,200</b>	<b>12,992,192</b>	<b>12,757,005</b>	<b>235,187</b>
Excess of Revenues Over Expenditures	590,138	404,879	856,315	451,436
<b>Other Financing Sources (Uses):</b>				
Transfers In	160,000	903	25,000	24,097
Transfers Out	(700,000)	(889,986)	(885,486)	4,500
<b>Total Other Financing Sources (Uses)</b>	<b>(540,000)</b>	<b>(889,083)</b>	<b>(860,486)</b>	<b>28,597</b>
<b>Net Change in Fund Balance</b>	<b>50,138</b>	<b>(484,204)</b>	<b>(4,171)</b>	<b>480,033</b>
Fund Balances at Beginning of Year	947,786	947,786	947,786	0
Unexpended Prior Year Encumbrances	20,221	20,221	20,221	0
<b>Fund Balances at End of Year</b>	<b>\$1,018,145</b>	<b>\$483,803</b>	<b>\$963,836</b>	<b>\$480,033</b>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Public Assistance  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$2,850,775	\$4,261,108	\$4,226,448	(\$34,660)
Other	20,000	16,055	16,056	1
Total Revenues	<u>2,870,775</u>	<u>4,277,163</u>	<u>4,242,504</u>	<u>(34,659)</u>
<b>Expenditures:</b>				
Current:				
Human Services	4,515,818	4,608,899	4,477,154	131,745
Total Expenditures	<u>4,515,818</u>	<u>4,608,899</u>	<u>4,477,154</u>	<u>131,745</u>
Excess of Revenues Under Expenditures	<u>(1,645,043)</u>	<u>(331,736)</u>	<u>(234,650)</u>	<u>97,086</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,830,058	313,670	334,153	20,483
Transfers Out	(325,000)	(203,123)	(202,354)	769
Total Other Financing Sources (Uses)	<u>1,505,058</u>	<u>110,547</u>	<u>131,799</u>	<u>21,252</u>
Net Change in Fund Balance	(139,985)	(221,189)	(102,851)	118,338
Fund Balances at Beginning of Year	221,190	221,190	221,190	0
Unexpended Prior Year Encumbrances	102,850	102,850	102,850	0
Fund Balances at End of Year	<u>\$184,055</u>	<u>\$102,851</u>	<u>\$221,189</u>	<u>\$118,338</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Fund Net Assets  
Enterprise Funds  
December 31, 2004*

	Water Resources	Water District	Storm Water	Total
<b>Assets</b>				
<i>Current Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,430,613	\$364,150	\$8,530	\$4,803,293
Materials and Supplies	134,295	0	0	134,295
Accrued Interest Receivable	53,591	0	0	53,591
Accounts Receivable	237,663	26,046	0	263,709
Interfund Receivable	0	2,245	0	2,245
<i>Total Current Assets</i>	<u>4,856,162</u>	<u>392,441</u>	<u>8,530</u>	<u>5,257,133</u>
<i>Noncurrent Assets</i>				
Capital Assets:				
Nondepreciable Capital Assets	956,775	0	0	956,775
Depreciable Capital Assets, Net	20,051,491	2,899,439	0	22,950,930
<i>Total Noncurrent Assets</i>	<u>21,008,266</u>	<u>2,899,439</u>	<u>0</u>	<u>23,907,705</u>
Total Assets	<u>25,864,428</u>	<u>3,291,880</u>	<u>8,530</u>	<u>29,164,838</u>
<b>Liabilities</b>				
<i>Current Liabilities</i>				
Accounts Payable	56,878	5,275	0	62,153
Accrued Wages	54,443	4,372	315	59,130
Contracts Payable	64,054	3,068	0	67,122
Interfund Payable	2,324	0	0	2,324
Intergovernmental Payable	37,941	3,152	229	41,322
Accrued Interest Payable	6,829	0	0	6,829
Revenue Bonds Payable	6,000	0	0	6,000
General Obligation Bonds Payable	65,000	0	0	65,000
OWDA Loans Payable	278,579	0	0	278,579
OPWC Loans Payable	26,250	0	0	26,250
<i>Total Current Liabilities</i>	<u>598,298</u>	<u>15,867</u>	<u>544</u>	<u>614,709</u>
<i>Long-Term Liabilities</i>				
Compensated Absences Payable	155,519	8,383	0	163,902
Revenue Bonds Payable (net of current portion)	150,000	0	0	150,000
General Obligation Bonds Payable (net of current portion)	65,000	0	0	65,000
OWDA Loans Payable (net of current portion)	8,345,064	0	0	8,345,064
OPWC Loans Payable (net of current portion)	367,500	0	0	367,500
<i>Total Long-Term Liabilities</i>	<u>9,083,083</u>	<u>8,383</u>	<u>0</u>	<u>9,091,466</u>
Total Liabilities	<u>9,681,381</u>	<u>24,250</u>	<u>544</u>	<u>9,706,175</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	11,704,873	2,899,439	0	14,604,312
Unrestricted	4,478,174	368,191	7,986	4,854,351
Total Net Assets	<u>\$16,183,047</u>	<u>\$3,267,630</u>	<u>\$7,986</u>	<u>\$19,458,663</u>

See accompanying notes to the basic financial statements

## Geauga County

*Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Enterprise Funds  
For the Year Ended December 31, 2004*

	Water Resources	Water District	Storm Water	Total
<b>Operating Revenues</b>				
Charges for Services	\$4,332,137	\$435,048	\$0	\$4,767,185
Other	1,893,889	99,800	1,035	1,994,724
<i>Total Operating Revenues</i>	<u>6,226,026</u>	<u>534,848</u>	<u>1,035</u>	<u>6,761,909</u>
<b>Operating Expenses</b>				
Personal Services	1,761,932	155,692	10,011	1,927,635
Materials and Supplies	283,715	37,518	0	321,233
Contract Services	4,724,218	359,706	13,700	5,097,624
Other	203,946	12,773	163	216,882
Depreciation	895,094	173,267	0	1,068,361
<i>Total Operating Expenses</i>	<u>7,868,905</u>	<u>738,956</u>	<u>23,874</u>	<u>8,631,735</u>
<i>Operating Loss</i>	<u>(1,642,879)</u>	<u>(204,108)</u>	<u>(22,839)</u>	<u>(1,869,826)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest and Fiscal Charges	(323,445)	0	0	(323,445)
Interest	99,077	0	0	99,077
Operating Grants	582,594	0	0	582,594
<i>Total Non-Operating Revenues (Expenses)</i>	<u>358,226</u>	<u>0</u>	<u>0</u>	<u>358,226</u>
<i>Loss before Capital Contributions and Transfers</i>	(1,284,653)	(204,108)	(22,839)	(1,511,600)
Capital Contributions	344,700	0	0	344,700
Transfers In	80,000	0	30,571	110,571
Transfers Out	(90,507)	0	0	(90,507)
<i>Change in Net Assets</i>	<u>(950,460)</u>	<u>(204,108)</u>	<u>7,732</u>	<u>(1,146,836)</u>
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>17,133,507</u>	<u>3,471,738</u>	<u>254</u>	<u>20,605,499</u>
<i>Net Assets End of Year</i>	<u>\$16,183,047</u>	<u>\$3,267,630</u>	<u>\$7,986</u>	<u>\$19,458,663</u>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Statement of Cash Flows  
Enterprise Funds  
For the Year Ended December 31, 2004*

	<u>Water Resources</u>	<u>Water District</u>	<u>Storm Water</u>	<u>Totals</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$4,229,903	\$424,634	\$0	\$4,654,537
Cash Payments to Suppliers for Goods and Services	(5,026,905)	(398,332)	(14,108)	(5,439,345)
Cash Payments to Employees for Services	(1,705,238)	(152,726)	(9,467)	(1,867,431)
Cash Payments to Deferred Compensation Plan	0	0		0
Other Operating Revenue	1,893,889	99,800	1,035	1,994,724
Other Operating Expense	(203,946)	(12,773)	(163)	(216,882)
<b>Net Cash Used For Operating Activities</b>	<u>(812,297)</u>	<u>(39,397)</u>	<u>(22,703)</u>	<u>(874,397)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Transfers In	80,000	0	30,571	110,571
Transfers Out	(90,507)	0	0	(90,507)
Operating Grants Received	582,594	0	0	582,594
<b>Net Cash Provided by Noncapital Financing Activities</b>	<u>572,087</u>	<u>0</u>	<u>30,571</u>	<u>602,658</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of Capital Assets	(83,831)	0	0	(83,831)
Principal Paid on Bonds	(70,000)	0	0	(70,000)
Principal Paid on OWDA Loans	(368,288)	0	0	(368,288)
Principal Paid on OPWC Loans	(26,250)	0	0	(26,250)
Interest Paid on Bonds	(25,600)	0	0	(25,600)
Interest Paid on OWDA Loans	(297,845)	0	0	(297,845)
Proceeds of OWDA Loans	880,410	0		880,410
Capital Contributed by Customers - Capital Contributions	344,700	0	0	344,700
<b>Net Cash Used for Capital and Related Financing Activities</b>	<u>353,296</u>	<u>0</u>	<u>0</u>	<u>353,296</u>
<b>Cash Flows from Investing Activities:</b>				
Interest on Investments	48,087	0	0	48,087
<b>Net Cash Provided by Investing Activities</b>	<u>48,087</u>	<u>0</u>	<u>0</u>	<u>48,087</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	161,173	(39,397)	7,868	129,644
Cash and Cash Equivalents at Beginning of Year	4,269,440	403,547	662	4,673,649
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$4,430,613</u>	<u>\$364,150</u>	<u>\$8,530</u>	<u>\$4,803,293</u>

(Continued)

## Geauga County, Ohio

*Statement of Cash Flows*  
*Enterprise Funds (Continued)*  
*For the Year Ended December 31, 2004*

	<u>Water Resources</u>	<u>Water District</u>	<u>Storm Water</u>	<u>Totals</u>
Reconciliation of Operating Loss to Net Cash Used For Operating Activities:				
Operating Loss	<u>(\$1,642,879)</u>	<u>(\$204,108)</u>	<u>(\$22,839)</u>	<u>(\$1,869,826)</u>
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:				
Depreciation	895,094	173,267	0	1,068,361
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	(102,234)	(9,099)	0	(111,333)
Increase in Interfund Receivable	0	(1,315)	0	(1,315)
Increase in Inventories	5,994	0	0	5,994
Increase (Decrease) in Accounts Payable	30,977	2,252	0	33,229
Increase in Contracts Payable	(38,412)	(1,110)	0	(39,522)
Increase in Accrued Wages	10,212	816	45	11,073
Increase in Compensated Absences Payable	33,504	1,029		34,533
Increase (Decrease) in Due To Other Funds	2,324	(2,250)		74
Increase (Decrease) in Intergovernmental Payable	(6,877)	1,121	91	(5,665)
Total Adjustments	<u>830,582</u>	<u>164,711</u>	<u>136</u>	<u>995,429</u>
Net Cash Used For Operating Activities	<u><u>(\$812,297)</u></u>	<u><u>(\$39,397)</u></u>	<u><u>(\$22,703)</u></u>	<u><u>(\$874,397)</u></u>

See accompanying notes to the basic financial statements.

# Geauga County, Ohio

*Statement of Fiduciary Assets and Liabilities  
Agency Funds  
December 31, 2004*

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**Assets:**

Equity in Pooled Cash and Cash Equivalents	\$15,088,481
Cash and Cash Equivalents In Segregated Accounts	1,003,640
Receivables:	
Property Taxes	143,533,434
Special Assessments	5,509,515
Total Assets	<u><u>\$165,135,070</u></u>

**Liabilities:**

Intergovernmental Payable	\$150,675,569
Undistributed Monies	13,616,000
Due to Others	148,109
Payroll Withholdings	695,392
Total Liabilities	<u><u>\$165,135,070</u></u>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
December 31, 2004*

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

Geauga County, Ohio (the County) was created in 1806. The County is governed by a Board of three commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative officials. These officials are: Clerk of Courts, Treasurer, Prosecuting Attorney, Coroner, Engineer, Sheriff, and Recorder. There are also two elected Common Pleas Court Judges and one elected 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.

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

### ***Reporting Entity***

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

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

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

***Metzenbaum Sheltered Industries Workshop (the Workshop)*** - Metzenbaum Sheltered Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of 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 resources and personnel for the operation of the Workshop including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the mentally 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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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The County participates in the following joint ventures, public entity risk pools, related organizations and jointly governed organizations. These organizations are presented in Notes 11, 12, 13 and 14 to the Basic Financial Statements and are excluded from the accompanying financial statements.

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

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

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

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

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

The financial statements of Geauga County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The more significant of the County's accounting policies are described below.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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### **A. Basis of Presentation**

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

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

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

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

### **B. Fund Accounting**

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

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

**General** The general fund accounts for all financial resources 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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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***Mental Retardation*** The Mental Retardation fund accounts for the operations of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and Federal and State grants.

***Public Assistance*** This fund is used 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.

***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.

***Construction Fund*** This fund is used to account for note proceeds, grants, and transfers used to purchase or construct County buildings.

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

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

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

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

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

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

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

### ***C. Measurement Focus***

***Government-wide Financial Statements*** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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County are included on the Statement of Net Assets. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets.

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

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

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

### ***D. Basis of Accounting***

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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**Deferred Revenue** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2004, but which were levied to finance year 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

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

### ***E. 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. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents."

During 2004, investments were limited to STAROhio, and Federal Agency securities.

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, 2004.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2004 amounted to \$636,046 which includes \$570,037 assigned from other County funds.

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

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. The balance in this account is presented 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 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 presented as "Equity in Pooled Cash and Cash Equivalents"(See Note 6).

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2004

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### ***F. Inventories***

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used.

### ***G. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2004 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and the expenditure/expense is reported in the year in which the services are consumed.

### ***H. Capital Assets***

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

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

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

<u>Description</u>	
Buildings (including waste water and water treatment plants)	40 years
Improvements other than buildings	40 years
Waste water and water mains	40 years
Equipment	5-20 years
Vehicles	5 years

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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

### ***I. 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.

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

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

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

### ***K. Reserves of Fund Equity and Designations***

The County reserves those portions of fund balance which are legally segregated for specific future use or which do not represent expendable resources and therefore are not available for appropriations for expenditures. Fund equity reserves have been established for encumbrances 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.

### ***L. Interfund Balances***

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

### ***M. Estimates***

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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### ***N. Interfund Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

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

### ***O. Budgetary Process***

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

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

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

### ***P. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The majority of net assets restricted for other purposes include the operation of Title Department, Care and Custody, 911 Program, and Motor Vehicle License grants.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The government wide statement of net assets report \$30,324,340 of restricted net assets of which \$3,859,784 is restricted by enabling legislation.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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### ***Q. Operating Revenues and Expenses***

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

### ***R. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2004.

## **Note 3. Changes in Accounting Principles and Restated Fund Balances and Net Assets**

### ***A. Changes in Accounting Principles***

For 2004, the County has implemented GASB Statement No. 39, "Determining Whether Certain Organizations are Component Units", GASB Statement No. 46, "Net Assets Restricted by Enabling Legislation" and GASB Technical Bulletin No. 2004-02, "Recognition of Pension and Other Postemployment Benefit Expenditures/Expenses and Liabilities by Cost-Sharing Employers."

GASB Statement No. 39 states that entities for which a primary government is not financially accountable may still be reported as a component units based on the nature and significance of their relationship with the primary government.

GASB Statement No. 46 clarifies when resources have been restricted by enabling legislation.

GASB Technical Bulletin No. 2004-02 addresses the amount that should be recognized as expenditure/expense and as a liability each period by employers participating in a cost-sharing multiple-employer pension and other postemployment benefit (OPEB) plans.

The implementation of GASB Statement No. 39, GASB Statement No. 46 and GASB Technical Bulletin No. 2004-2 did not affect the presentation of the financial statements of the County.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2004

### **B. Restated Fund Balance and Net Assets**

At December 31, 2004, it was determined that accounts receivable and intergovernmental payable were overstated in the prior year. These adjustments had the following effect on fund balance at December 31, 2003.

	General	Mental Retardation	Public Assistance	Debt Service	Construction	Other Governmental Funds	Total
Fund Balance (Deficit)							
December 31, 2003	\$4,196,720	\$874,344	(\$100,388)	\$3,475,154	(\$1,727,016)	\$14,928,719	\$21,647,533
Accounts Receivable	0	0	0	0	0	(14,643)	(14,643)
Intergovernmental Payable	0	0	0	0	0	36	36
Adjusted Fund Balance, December 31, 2003	<u>\$4,196,720</u>	<u>\$874,344</u>	<u>(\$100,388)</u>	<u>\$3,475,154</u>	<u>(\$1,727,016)</u>	<u>\$14,914,112</u>	<u>\$21,632,926</u>

At December 31, 2004 it was determined that capital assets in business-type activities were understated due to a correction to the useful lives for sewer lines and equipment by \$9,420,166, which increased the net assets of business-type activities at December 31, 2003 from \$11,185,333 to \$20,605,499. These adjustments, along with the adjustments for accounts receivable and intergovernmental payable, had the following effects on governmental and business type activities as of December 31, 2003:

	Governmental Activities	Business-Type Activities			Total Business-Type	Total
		Water Resources	Water District	Storm Water		
Net Assets, December 31, 2003	\$147,608,583	\$7,713,341	\$3,471,738	\$254	\$11,185,333	\$158,793,916
Accounts Receivable	(14,643)	0	0	0	0	(14,643)
Intergovernmental Payable	36	0	0	0	0	36
Capital Assets	0	9,420,166	0	0	9,420,166	9,420,166
Restated Net Assets, December 31, 2003	<u>\$147,593,976</u>	<u>\$17,133,507</u>	<u>\$3,471,738</u>	<u>\$254</u>	<u>\$20,605,499</u>	<u>\$168,199,475</u>

### **Note 4. Budgetary Basis of Accounting**

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

	Net Change in Fund Balance General and Major Special Revenue Funds		
	General	Mental Retardation	Public Assistance
GAAP Basis	\$103,266	(\$103,681)	\$295,911
Net Adjustment of			
Revenue Accruals	49,310	(53,871)	(29,439)
Beginning Fair Value Adjustments for Investments	193,769	0	0
Ending Fair Value Adjustments for Investments	(5,232)	0	0
Advances In	751,947	0	0
Net Adjustment for			
Expenditure Accruals	507,741	264,088	(204,608)
Advance Out	(951,947)	0	0
Encumbrances	(443,544)	(110,707)	(164,715)
Budget Basis	\$205,310	(\$4,171)	(\$102,851)

### Note 5. Fund Deficits

The following funds had the following deficit fund balances as of December 31, 2004:

	Deficit Fund Balance
Capital Projects Fund	
Construction	\$2,665,494
Water Construction	45,263

The deficit 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 deficit in the Water Construction Capital Project 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.

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
December 31, 2004*

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## **Note 6. 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;
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);

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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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; and,
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. Cash on Hand***

At year-end, the County had \$3,008 in undeposited cash on hand, which is included on the balance sheet of the County as part of "Cash and Cash Equivalents."

### ***B. Deposits***

At year-end, the carrying value of the County's deposits was \$12,229,483 and the bank balance was \$8,737,501. \$413,921 of the bank balance was covered by federal depository insurance. \$8,323,580 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.

### ***C. 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 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 an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2004

	Category 1	Category 3	Fair Value
Federal Home Loan Bank Notes	\$6,919,940	\$0	\$6,919,940
Federal Home Loan Mortgage Corporation Notes		10,883,895	10,883,895
Federal National Mortgage Association Notes		14,947,581	14,947,581
	\$6,919,940	\$25,831,476	
Investment in State Treasurer's Investment Pool			108,843
Total Investments			\$32,860,259

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. 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	\$45,092,750	\$0
Cash on Hand	(3,008)	0
Investments of the Cash Management Pool:		
Federal Agencies Securitites		
Federal Home Loan Bank Notes	(6,919,940)	6,919,940
Federal Home Loan Mortgage Corporation Notes	(10,883,895)	10,883,895
Federal National Mortgage Association Notes	(14,947,581)	14,947,581
State Treasurer's Investment Pool	(108,843)	108,843
GASB Statement 3	\$12,229,483	\$32,860,259

### **Component Unit**

At year-end, the carrying amount of Metzenbaum Sheltered Industries Workshop's deposits was \$33,187 and the bank balance was \$41,333. 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 7. 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 2004 for real and public utility property taxes represents collections of 2003 taxes. Property tax payments received during 2004 for tangible personal property (other than public utility property) is for 2004 taxes.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2004

2004 real property taxes are levied after October 1, 2004 on the assessed value as of January 1, 2004, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2004 real property taxes are collected in and intended to finance 2005.

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. 2004 public utility property taxes became a lien December 31, 2003, are levied after October 1, 2004, and are collected in 2005 with real property taxes.

2004 tangible personal property taxes are levied after October 1, 2003, on the value as of December 31, 2003. Collections are made in 2004. Tangible personal property assessments are 25 percent of true value for capital assets and 23 percent of true value for inventory.

The full tax rate for all County operations for the year ended December 31, 2004, was \$11.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2004 property tax receipts were based are as follows:

Real Property	\$ 2,455,802,150
Public Utility Personal Property	73,341,780
Tangible Personal Property	166,096,300
Total Assessed Value	<u>\$ 2,695,240,230</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.

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, 2004 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since current taxes were not levied to finance 2004 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and a revenue while on the modified accrual basis the revenue is deferred.

### Note 8. Receivables

Receivables at December 31, 2004, 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.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2004

Special assessments expected to be collected in more than one year amount to \$3,310,718 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$319,947.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
<b>General Fund</b>	
Local Government and Revenue Assistance	\$869,547
Grant	95,303
Property Tax Rollbacks and Exemptions	317,358
Total General Fund	<u>1,282,208</u>
<b>Special Revenue Funds</b>	
Mental Retardation	691,799
Public Assistance	38
Community Development Administration	511,400
CASA	19,840
Intensive Supervision	19,572
Care and Custody	35,640
Motor Vehicle License	3,130,550
Mental Health	1,498,487
Children's Services Levy	267,968
Transportation Administration	1,033
Aging	105,820
Victims/Witness	33,700
Violence Against Women	4,094
Victims of Crime	8,214
Pretrial Release	8,057
Total Special Revenue Funds	<u>6,336,212</u>
<b>Debt Service Fund</b>	
General Obligation Bond Retirement	<u>43,276</u>
<b>Capital Projects Funds</b>	
Road and Bridge	159,184
Construction	1,535,647
Community Development Block Grant	1,021,070
Transportation Capital	3,576
Total Capital Projects	<u>2,719,477</u>
<i>Total Governmental Activities</i>	<u><u>\$10,381,173</u></u>

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2004

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### Note 9. Permissive Sales and Use Tax

At the November 1989 general election, a renewal of the one-half percent tax imposed by Commissioners resolution in 1987 on all retail sales made in the County was approved by the voters of the County, with an indefinite time period. Effective February 1, 2004, the sales tax rate was increased by ½ percent. ¼ percent of the increase is permanent to fund the general fund and projects as needed. An additional ¼ percent was added to expire in 5 years to fund operations of the 911 system and make capital improvements to the 800 MHZ radio system. Sales and use tax revenue is credited to the General Fund.

### Note 10. Federal Food Stamp Program

The County's Department of Job and 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. A supply of paper food stamps is kept on hand at Job and Family Services in case of an emergency with the automated system. The federal food stamp activity for the year ending December 31, 2004 is as follows:

Balance at beginning of year	\$5,337
Inventory Reduction per State	(1,302)
Amount distributed to entitled recipients	<u>(1,035)</u>
Balance at end of year	<u><u>\$3,000</u></u>

### Note 11. Joint Ventures

#### A. *Emergency Management Agency*

The Emergency Management Agency (the "Agency") is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2004, the County contributed \$9,998 which represents two percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

#### B. *Geauga/Trumbull Solid Waste District*

The Geauga/Trumbull Solid Waste District (the "District") is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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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 2004. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Trumbull County, Ohio.

### ***C. Portage-Geauga Juvenile Detention and Rehabilitation Center***

The Portage-Geauga Juvenile Detention and Rehabilitation Center (the "Center") is a joint venture between Portage and Geauga Counties. The degree of control exercised by either participating County is limited to its representation on the Board. A Joint Board of Trustees whose membership consists of four appointees of the Portage County Commissioners and three appointees of the Geauga County Commissioners controls the operation of the Center. The Center does not have any debt outstanding. The continued existence of the Center is dependent upon the County's continued participation; however, the County does not have an equity interest in the Center. The Center is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. In 2004, the County contributed \$380,339 to the Center, which represents nineteen percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

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

### ***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 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 2004 was \$278,081.

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
December 31, 2004*

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## ***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 13. 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 2004.

### ***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 2004.

## **Note 14. 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 2004, the County contributed \$26,986, which represents .66 percent of total contributions.

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
December 31, 2004*

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## ***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. During 2004, the Airport received sufficient revenues and no additional funds were needed.

## ***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 2004, N.E.O.N. received sufficient revenues from state grant monies and no additional funds were needed from the participants.

## ***D. Family First Council***

The Family First Council (the "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. Funding comes from each of the participants. In 2004, the County contributed \$30,651, which represents 2.3 percent of total contributions.

## ***E. Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)***

GAPP provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP board consists of thirty three members, eleven from each participating County. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. GAPP, Inc., a private not-for-profit entity with a status as a 501©3 organization, functions as the fiscal agent. The Board of Trustees for GAPP, Inc., are appointed by the Board of County Commissioners of each county.

# Geauga County, Ohio

Notes to the Basic Financial Statements  
December 31, 2004

## Note 15. Contractual Commitments

	Cost Estimate	Incurred as of 12/31/2004	Contractual Commitment
<u>County Jail Project</u>			
Kimball and Associates	\$544,959	\$449,591	\$95,368
Heery International Inc	684,264	517,027	167,237
Robert Pace	280,800	189,600	91,200
Panzica	8,212,000	3,364,519	4,847,481
Gorman Lavelle	999,000	373,287	625,713
SA Comunale	274,834	37,958	236,876
Lake County Heating	1,364,429	553,894	810,535
Imperial Heating	1,166,000	465,654	700,346
Total Contractual Commitments	<u>\$13,526,286</u>	<u>\$5,951,530</u>	<u>\$7,574,756</u>

These contractual commitments outstanding will be paid from the Construction capital project fund with proceeds of notes issued in 2004.

## Note 16. Related Party Transactions

During 2004, 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 \$1,696,839.

## Note 17. 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.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2004

### Note 18. Capital Assets

Capital asset activity for the year ended December 31, 2004, was as follows:

	Balance 12/31/03	Additions	Reductions	Balance 12/31/04
<b>Government Activities:</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$2,140,674	\$900,000	\$0	\$3,040,674
Infrastructure	93,577,290	4,822,475	(457,816)	97,941,949
Construction in Progress	0	5,207,530	0	5,207,530
<i>Total Nondepreciable Capital Assets</i>	<u>95,717,964</u>	<u>10,930,005</u>	<u>(457,816)</u>	<u>106,190,153</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	34,416,093	2,453,392	0	36,869,485
Machinery and Equipment	8,243,644	52,569	(31,077)	8,265,136
Vehicles	5,442,595	859,279	(634,847)	5,667,027
<i>Total Depreciable Capital Assets</i>	<u>48,102,332</u>	<u>3,365,240</u>	<u>(665,924)</u>	<u>50,801,648</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(12,180,011)	(890,483)	0	(13,070,494)
Machinery and Equipment	(7,507,588)	(287,454)	30,972	(7,764,070)
Vehicles	(4,019,291)	(738,022)	579,414	(4,177,899)
<i>Total Accumulated Depreciation</i>	<u>(23,706,890)</u>	<u>(1,915,959)</u>	<u>610,386</u>	<u>(25,012,463)</u>
<i>Total Depreciable Capital Assets, Net</i>	24,395,442	1,449,281	(55,538)	25,789,185
<i>Total Governmental Activities</i>	<u>120,113,406</u>	<u>12,379,286</u>	<u>(513,354)</u>	<u>131,979,338</u>
<i>Capital Assets, Net</i>	<u>\$120,113,406</u>	<u>\$12,379,286</u>	<u>(\$513,354)</u>	<u>\$131,979,338</u>

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2004

	Balance 12/31/03	Additions	Reductions	Balance 12/31/04
<b>Business Type Activities:</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
<i>Total Nondepreciable Capital Assets</i>	956,775	0	0	956,775
<i>Depreciable Capital Assets</i>				
Building and Improvements	7,472,755	0	0	7,472,755
Machinery and Equipment	1,733,086	49,737	0	1,782,823
Vehicles	1,206,163	28,372	(15,157)	1,219,378
Water and Wastewater Lines	26,946,182	5,722	0	26,951,904
<i>Total Depreciable Capital Assets</i>	37,358,186	83,831	(15,157)	37,426,860
<i>Accumulated Depreciation</i>				
Buildings and Improvements	(3,929,757)	(186,820)	0	(4,116,577)
Machinery and Equipment	(917,943)	(123,281)	15,157	(1,026,067)
Vehicles	(998,977)	(82,330)	0	(1,081,307)
Water and Wastewater Lines	(7,576,049)	(675,930)	0	(8,251,979)
<i>Total Accumulated Depreciation</i>	(13,422,726)	(1,068,361)	15,157	(14,475,930)
<i>Total Depreciable Capital Assets, Net</i>	23,935,460	(984,530)	0	22,950,930
Total Business Type Activities Capital Assets, Net	\$24,892,235	(\$984,530)	\$0	\$23,907,705

Depreciation expense was charged to governmental activities as follows:

General Government	
Legislative	\$479,806
Judicial	13,513
Public Safety	223,801
Public Works	375,600
Health	42,065
Human Services	781,174
Total Governmental Activities	
Depreciation Expense	\$1,915,959

# Geauga County, Ohio

Notes to the Basic Financial Statements  
December 31, 2004

## Note 19. 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.

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 2004, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 12) 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.

### B. Component Unit

The Workshop insurance coverage includes the following:

Insurance Company	Amount	Frequency	Deductible
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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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For 2004, 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 20. Employee Retirement Systems**

#### ***A. Ohio Public Employees Retirement System (OPERS)***

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-6705 or (800) 222-7377.

For the year ended December 31, 2004, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2004 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003, and 2002 were \$4,311,040, \$3,979,349, and \$3,816,725, respectively; 100 percent has been contributed for 2004, 2003 and 2002. Contributions to the member-directed plan for 2004 were \$57,889 made by the County and \$36,315 made by the plan members.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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### ***B. State Teachers Retirement System (STRS)***

The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371 or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the fiscal year ended June 30, 2004, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2003, the portion used to fund pension obligations was 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for years ended December 31, 2004, 2003, and 2002 were \$218,293, \$219,623, and \$197,750 respectively; 100 percent has been contributed for fiscal year 2004, 2003 and 2002. Contributions to the DC and Combined Plans for fiscal year 2004 were \$3,925 made by the County and \$7,052 made by the plan members.

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
December 31, 2004*

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## **Note 21. Postemployment Benefits**

### **A. Ohio Public Employees Retirement System (OPERS)**

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4.00 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase between 1.0 and 6.0 percent annually for the next eight years and 4.00 percent annually after eight years.

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 annually.

The number of active contributing participants in the traditional and combined plans was 369,885. Actual employer contributions for 2004 which were used to fund postemployment benefits were \$956,811. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2003, (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

### **B. State Teachers Retirement System (STRS)**

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS Ohio). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by the System based on authority granted by State statute. Benefits are funded on a pay-as-you-go basis.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

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All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Ohio Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2004, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$15,592 for fiscal year 2004.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. At June 30, 2004, the balance in the Fund was \$3.1 billion. For the year ended June 30, 2004, net health care costs paid by STRS Ohio were \$268,739,000 and STRS Ohio had 111,853 eligible benefit recipients.

### **Note 22. 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 meet all necessary requirements to retire.

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

#### ***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, and vision benefits through Aetna Inc., and dental benefits through Delta Dental to all employees.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

### Note 23. Long-Term Debt

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

	Original Issue Date	Original Issue Amount	Maturity Date	Interest Rate
<b>Governmental Activities:</b>				
General Obligation Bonds:				
County Highway Garage/Storage	1992	\$2,500,000	12/01/2007	2.9% - 6.10%
Special Assessment Bonds:				
Sanitary Sewer - Aquilla	1984	292,600	12/01/2023	5%
Sanitary Sewer - Aquilla	1984	5,852	02/01/2023	8.375%
Sanitary Sewer - Improvement	1993	1,690,000	12/01/2013	2.7% - 5.55%
Sanitary Sewer - Chagrin Falls Park	1994	528,000	12/01/2034	5.25%
Sanitary Sewer - Bainbridge	1995	2,600,000	12/01/2015	3.9% - 6.85%
Sanitary Sewer - Burton Hts Blvd	1995	70,000	12/01/2004	5%
<b>Enterprise Fund:</b>				
General Obligation Bond:				
Sewer - McFarland Creek	1983	1,480,000	12/01/2006	9%
Revenue Bond:				
Burton Lakes	1985	232,000	05/01/2021	5%
OPWC Loans:				
Valley View	2000	525,000	01/01/2020	0%
OWDA Loans:				
Chagrin Hts	1996	536,514	07/01/2017	4.16%
Bellwood Sewer	1998	1,011,762	01/01/2020	3.50%
Valley View	1998	3,574,826	01/01/2021	3.50%
Auburn Corners	1999	2,077,654	01/01/2022	3.50%
County Water Tower	1999	304,146	07/01/2020	3.52%
Water Treatment Plant	2000	742,174	01/01/2021	4.16%
McFarland	2004	8,731,591	01/01/2026	1.67%

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2004

Changes in the County's long-term obligations during the year ended December 31, 2004, consist of the following:

	Balance 12/31/2003	Increase	Decrease	Balance 12/31/2004	Amounts Due in One Year
<b>Governmental Activities:</b>					
<b>General Obligation Bonds:</b>					
County Highway Garage/Storage	\$860,000	\$0	\$195,000	\$665,000	\$210,000
<b>Special Assessment Bonds:</b>					
Sanitary Sewer - Aquilla	154,000	0	7,700	146,300	7,700
Sanitary Sewer - Aquilla	3,080	0	154	2,926	154
Sanitary Sewer - Improvement	1,220,000	0	95,000	1,125,000	100,000
Sanitary Sewer - Chagrin Falls Park	480,928	0	6,498	474,430	6,840
Sanitary Sewer - Bainbridge	2,000,000	0	120,000	1,880,000	125,000
Sanitary Sewer - Burton Hts Blvd	7,466	0	7,466	0	0
<i>Total Special Assessment Bonds</i>	<u>3,865,474</u>	<u>0</u>	<u>236,818</u>	<u>3,628,656</u>	<u>239,694</u>
<b>Compensated Absences</b>	<u>1,655,786</u>	<u>966,070</u>	<u>1,173,380</u>	<u>1,448,476</u>	<u>73,218</u>
<b>Notes</b>	<u>1,200,000</u>	<u>1,000,000</u>	<u>1,200,000</u>	<u>1,000,000</u>	<u>0</u>
<i>Total Governmental Activities</i>	<u>\$7,581,260</u>	<u>\$1,966,070</u>	<u>\$2,805,198</u>	<u>\$6,742,132</u>	<u>\$522,912</u>
<b>Business Type Activities:</b>					
<b>General Obligation Bond:</b>					
Sewer - McFarland Creek	195,000	0	65,000	130,000	65,000
<b>Revenue Bond:</b>					
Burton Lakes	161,000	0	5,000	156,000	6,000
<b>OPWC Loan:</b>					
Valley View	420,000	0	26,250	393,750	26,250
<b>OWDA Loans:</b>					
Chagrin Hts	474,130	0	26,808	447,322	27,934
Bellwood Sewer	909,902	0	43,283	866,619	44,811
Valley View	3,574,826	0	157,036	3,417,790	162,580
Auburn Corners	2,177,227	0	99,573	2,077,654	0
County Water Tower	274,670	0	12,529	262,141	12,974
Water Treatment Plant	700,766	0	29,059	671,707	30,280
McFarland	0	880,410	0	880,410	0
<i>Total OWDA Loans</i>	<u>8,111,521</u>	<u>880,410</u>	<u>368,288</u>	<u>8,623,643</u>	<u>278,579</u>
<b>Compensated Absences</b>	<u>129,369</u>	<u>83,078</u>	<u>48,545</u>	<u>163,902</u>	<u>0</u>
<i>Total Business Type Activities</i>	<u>\$9,016,890</u>	<u>\$963,488</u>	<u>\$513,083</u>	<u>\$9,467,295</u>	<u>\$375,829</u>

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

The Revenue Bond and the Enterprise Fund General Obligation Bonds will be paid from charges for services revenue in the Enterprise Funds. The OWDA and OPWC loans will be paid from charges for services revenue in the Enterprise funds.

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.

Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid. These fund include the General Fund, and the Mental Retardation, Real Estate Assessment, Delinquent Tax, Community Development, Certificate of Title, CASA, Care and Custody, Court Technology, 911 Program, 800 Communications, Youth Center, Mental Health, Dog and Kennel, Children's Services, Child Support Enforcement, Transportation Administration, Aging, County Home, and Victim Witness Special Revenue Funds.

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 as long term obligations. These notes are for the construction of a new public library have an interest rate of 2.0 percent, mature on March 3, 2005 and will be paid from the debt service fund.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2004 are as follows:

### Governmental Activities:

Year	General Obligation Bonds		Special Assessment Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2005	\$210,000	\$39,925	\$239,694	\$205,714	\$449,694	\$245,639
2006	220,000	27,535	250,053	193,731	470,053	221,266
2007	235,000	14,335	265,431	180,997	500,431	195,332
2008	0	0	280,829	164,506	280,829	164,506
2009	0	0	301,247	147,031	301,247	147,031
2010-2014	0	0	1,608,328	449,162	1,608,328	449,162
2015-2019	0	0	327,629	121,958	327,629	121,958
2020-2024	0	0	113,250	80,885	113,250	80,885
2025-2029	0	0	105,691	53,046	105,691	53,046
2030-2034	0	0	136,504	22,233	136,504	22,233
Total	<u>\$665,000</u>	<u>\$81,795</u>	<u>\$3,628,656</u>	<u>\$1,619,263</u>	<u>\$4,293,656</u>	<u>\$1,701,058</u>

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2004

Business Type Activities:

Year	General Obligation Bonds		Revenue Bond		OPWC Loan
	Principal	Interest	Principal	Interest	
2005	\$65,000	\$11,700	\$6,000	\$7,800	\$26,250
2006	65,000	5,850	7,000	7,500	26,250
2007	0	0	7,000	7,150	26,250
2008	0	0	7,000	6,800	26,250
2009	0	0	7,000	6,450	26,250
2010-2014	0	0	43,000	26,450	131,250
2015-2019	0	0	54,000	14,650	131,250
2020-2024	0	0	25,000	1,900	0
Totals	<u>\$130,000</u>	<u>\$17,550</u>	<u>\$156,000</u>	<u>\$78,700</u>	<u>\$393,750</u>

(Continued)

Year	OWDA Loans		Totals	
	Principal	Interest	Principal	Interest
2005	\$278,579	\$193,223	\$375,829	\$212,723
2006	288,810	192,992	387,060	206,342
2007	299,417	182,385	332,667	189,535
2008	310,417	171,385	343,667	178,185
2009	321,822	159,978	355,072	166,428
2010-2014	1,795,505	616,194	1,969,755	642,644
2015-2019	2,030,432	262,944	2,215,682	277,594
2020-2024	340,597	9,152	365,597	11,052
Totals	<u>\$5,665,579</u>	<u>\$1,788,253</u>	<u>\$6,345,329</u>	<u>\$1,884,503</u>

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

Auburn Corners	\$2,077,654
McFarland	<u>880,410</u>
Total	<u><u>\$2,958,064</u></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.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2004

The effects of the debt limitations described above at December 31, 2004, are an overall debt margin of \$58,815,430; and an unvoted debt margin of \$19,886,826.

The County has issued three issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$41,035,450 at December 31, 2004 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 24. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2004, follows:

	Balance 12/31/03	Issued	Retired	Balance 12/31/04
<b>Governmental Activities</b>				
<i>Capital Projects Funds:</i>				
Human Services Improvements 3.38%	\$1,975,000	\$1,800,000	\$1,975,000	\$1,800,000
Juvenile/Probate Court Improvements 1.30%	2,000,000	0	2,000,000	0
Safety Center 1.30%	1,000,000	0	1,000,000	0
Jail Construction 1.80%	0	4,500,000	0	4,500,000
County Projects 1.80%	0	200,000	0	200,000
<i>Total</i>	<u>\$4,975,000</u>	<u>\$6,500,000</u>	<u>\$4,975,000</u>	<u>\$6,500,000</u>

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2004

### Note 25. Interfund Transfers and Balances

#### A. Interfund Transfers

Interfund transfers for the year ended December 31, 2004, consisted of the following:

Transfers To	Transfers From							Business Type Activities Water Resources	Totals
	Governmental Activities								
	General	Mental Retardation	Public Assistance	Debt Service	Construction	Nonmajor			
<i>Governmental Activities</i>									
General	\$0	\$0	\$0	\$0	\$0	\$382,000	\$0	\$382,000	
Mental Retardation	0	0	0	0	25,000	0	0	25,000	
Public Assistance	101,826	0	0	0	0	232,327	0	334,153	
Debt Service	0	0	202,354	0	0	246,138	90,507	538,999	
Construction	16,667	0	0	3,241,137	0	0	0	3,257,804	
Nonmajor Funds:									
Community Development									
Administration	0	0	0	0	0	53,391	0	53,391	
Help America Vote	6,736	0	0	0	0	0	0	6,736	
CASA	67,975	0	0	0	0	0	0	67,975	
Volunteer Guardianship	0	0	0	0	0	12,500	0	12,500	
Court Technology	782,674	0	0	0	0	0	0	782,674	
800 System Communications	42,750	0	0	0	0	0	0	42,750	
Youth Center	373,082	0	0	0	0	100,635	0	473,717	
DARE	3,775	0	0	0	0	0	0	3,775	
Motor Vehicle License	104,500	0	0	0	0	584,000	0	688,500	
M.R.Residential Services	0	885,486	0	0	0	0	0	885,486	
Transportation Administration	44,632	0	0	0	0	0	0	44,632	
County Home	343,026	0	0	0	0	0	0	343,026	
Revolving Loan	16,555	0	0	0	0	0	0	16,555	
Victim Witness	16,055	0	0	0	0	0	0	16,055	
Violence Against Women	16,820	0	0	0	0	0	0	16,820	
Permanent Improvement	2,487,030	0	0	0	0	0	0	2,487,030	
Victims of Crime	10,952	0	0	0	0	0	0	10,952	
Community Development Block Grant	0	0	0	0	0	15,000	0	15,000	
Transportation Capital	14,297	0	0	0	0	31,472	0	45,769	
Total Nonmajor Funds	4,330,859	885,486	0	0	0	796,998	0	6,013,343	
Total Governmental Activities	4,449,352	885,486	202,354	3,241,137	25,000	1,657,463	90,507	10,551,299	
<i>Business Type Activities</i>									
Water Resources	80,000	0	0	0	0	0	0	80,000	
Storm Water	30,571	0	0	0	0	0	0	30,571	
Total Business Type Activities	110,571	0	0	0	0	0	0	110,571	
Total	\$4,559,923	\$885,486	\$202,354	\$3,241,137	\$25,000	\$1,657,463	\$90,507	\$10,661,870	

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2004*

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The \$3,241,137 transfer was used to pay an outstanding note.

### ***B. Interfund Balances***

Interfund balances at December 31, 2004, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable				Total
	General	Public Assistance	Transportation Administration	Water District	
Major Funds:					
General	\$0	\$0	\$0	\$1,294	\$1,294
Mental Retardation	0	0	0	20	20
Construction	225,000	0	0	0	225,000
Nonmajor Funds:					
911	26,664	0	0	580	27,244
Youth Center	0	0	0	40	40
Motor Vehicle License	200,000	0	0	65	200,065
Children's Services Levy	200,000	0	0	0	200,000
Transportation Administration	51,012	0	77	0	51,089
Aging	0	0	26,305	40	26,345
County Home	0	0	0	206	206
Total Governmental Funds	702,676	0	26,382	2,245	731,303
Business-Type Activities					
Water Resources	2,324	0	0	0	2,324
Total Business-Type Activities	2,324	0	0	0	2,324
Totals	\$705,000	\$0	\$26,382	\$2,245	\$733,627

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
December 31, 2004*

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## **Note 26. Subsequent Events**

On March 3, 2005, the County retired \$1,000,000 in bond anticipation notes and reissued \$800,000 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 3.0 percent and mature on March 3, 2006.

On March 15, 2005, the County retired \$4,700,000 in bond anticipation notes and reissued \$4,700,000 in notes for the purpose of constructing a new County Jail. The new notes have an interest rate of 3.0 percent and mature on August 30, 2005.

# Geauga County, Ohio

## Required Supplementary Information

Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2004

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The County reports its roads and bridges infrastructure assets using the modified approach. The following disclosures pertain to the condition assessment and budgeted versus actual expenditure in 2004 for the preservation of these assets.

The Geauga County Engineer has implemented a five year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition from visual observation, traffic volume, and traffic type. A general overall rating shall be assigned to sections of roadways as a result of the yearly visual observations. A numerical rating ranging from 0 to 9 is assigned to sections of roadways as a result of the yearly visual observations, with 0 being the lowest ranking and 9 being the highest. It is the practice of the Geauga County Engineer's office to maintain at least eighty percent of the mileage of the county highway system at an appraisal rating of 5 or more. The 2004, 2003, and 2002 assessment found that 98 percent, 93 percent, and 89 percent, respectively, of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) standards. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 96 percent of the structures have a bridge appraisal rating of 5 or more.

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

<u>Condition</u>	<u>Rating</u>
Failed	0
"Imminent" Failure	1
Critical	2
Serious	3
Poor	4
Fair	5
Satisfactory	6
Good	7
Very Good	8
Excellent	9

## Geauga County, Ohio

### Required Supplementary Information

Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2004

The following summarizes the overall ratings as of December 31, 2004, 2003 and 2002:

Condition Assessment	2004		2003		2002	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	224.1	98%	211.7	93%	202	89%
Less than Fair	4.5	2%	16	7%	25	11%
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	185	98%	183	96%	182	96%
Less than Fair	3	2%	7	4%	8	4%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2004	\$10,203,350	\$9,145,125	\$1,058,225
2003	\$10,751,119	\$9,610,630	\$1,140,489
2002	\$11,035,683	\$9,557,906	\$1,477,777

## Combining Statements – Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts related to major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's nonmajor 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.

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

***Bicentennial*** – To account for monies to fund the bicentennial celebration.

***Help America Vote*** – To account for grant monies used to upgrade the County's voting machines.

***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.

***Court Technology*** - To account for monies expended to upgrade the Courts Computer systems.

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

***Juvenile Accountability*** - To account grant monies received from the Ohio Department of Youth Services.

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

***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.

(Continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – Continued*

***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.

***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.

***Clean Water Act*** - To account for federal grants that have been expended to comply with the federal clean water act.

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

***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.

***Medicaid Risk*** - To account for monies reserved for matching Medicaid monies.

***Workforce Investment Act (WIA)*** – To account for monies received from the Workforce Development Fund.

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

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

***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.

(Continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – Continued*

**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:

*Victim Witness*  
*County Cop Education*  
*Domestic Violence*  
*Drug Law Enforcement*  
*Prison Diversion*  
*Commissary Fund*  
*COPS More*  
*Chardon Tower*  
*Sheriff K-9 Unit*  
*Law Enforcement Block Grant*  
*Concealed Handgun*

*Indigent Guardianship*  
*Drug Prosecution*  
*Education and Enforcement*  
*Juvenile Indigent Drivers*  
*Violence Against Women Act*  
*Victims of Crime Act*  
*Victim Advocate*  
*Juvenile Block Grant*  
*Court Security*  
*Pretrial Release*

### *Nonmajor 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 nonmajor 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.

**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.

**HUD Housing** – To account for recapture of HUD funds through CDBG HOME program.

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

**EPA Water Pollution Control** – To account for monies received from the EPA Water Pollution Control Fund.

# Geauga County, Ohio

## Combining Balance Sheet Nonmajor Governmental Funds December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$11,904,469	\$2,144,794	\$14,049,263
Cash and Cash Equivalents in Segregated Accounts	1,979	0	1,979
Material and Supplies Inventory	599,030	0	599,030
Accounts Receivable	53,027	3,441	56,468
Interfund Receivable	26,382	0	26,382
Intergovernmental Receivable	5,644,375	1,183,830	6,828,205
Property Taxes Receivable	5,746,391	2,848,400	8,594,791
Loans Receivable	3,053,946	0	3,053,946
<i>Total Assets</i>	\$27,029,599	\$6,180,465	\$33,210,064
<b>Liabilities:</b>			
Accounts Payable	\$215,221	\$994	\$216,215
Accrued Wages	280,881	0	280,881
Contracts Payable	394,929	295,368	690,297
Intergovernmental Payable	199,441	0	199,441
Interfund Payable	504,989	0	504,989
Deferred Revenue	10,473,390	3,945,118	14,418,508
Accrued Interest Payable	0	1,220	1,220
Notes Payable	0	200,000	200,000
<i>Total Liabilities</i>	12,068,851	4,442,700	16,511,551
<b>Fund Balances:</b>			
Reserved for Encumbrances	1,212,751	167,345	1,380,096
Reserved for Loans	3,053,946	0	3,053,946
Unreserved, Undesignated, Reported in Special Revenue Funds	10,694,051	0	10,694,051
Capital Projects Funds	0	1,570,420	1,570,420
<i>Total Fund Balances</i>	14,960,748	1,737,765	16,698,513
<i>Total Liabilities and Fund Balances</i>	\$27,029,599	\$6,180,465	\$33,210,064

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2004*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>			
Property and Other Taxes	\$4,997,985	\$2,871,486	\$7,869,471
Permissive Motor Vehicle License Tax	512,925	0	512,925
Charges for Services	3,042,361	72,083	3,114,444
Licenses and Permits	230,316	0	230,316
Fines and Forfeitures	106,621	0	106,621
Intergovernmental	12,896,265	3,268,153	16,164,418
Special Assessments	480	0	480
Interest	123,141	1,087	124,228
Other	916,894	144,059	1,060,953
<i>Total Revenues</i>	<u>22,826,988</u>	<u>6,356,868</u>	<u>29,183,856</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	1,542,255	0	1,542,255
Judicial	990,007	0	990,007
Public Safety	1,487,129	0	1,487,129
Public Works	5,357,798	0	5,357,798
Health	5,187,789	0	5,187,789
Human Services	8,988,363	0	8,988,363
Economic Development and Assistance	463,550	0	463,550
Intergovernmental	90,000	0	90,000
Capital Outlay	0	7,647,224	7,647,224
Debt Service:			
Interest and Fiscal Charges	0	1,220	1,220
<i>Total Expenditures</i>	<u>24,106,891</u>	<u>7,648,444</u>	<u>31,755,335</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,279,903)</u>	<u>(1,291,576)</u>	<u>(2,571,479)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers In	3,465,544	2,547,799	6,013,343
Transfers Out	(1,063,072)	(594,391)	(1,657,463)
<i>Total Other Financing Sources (Uses)</i>	<u>2,402,472</u>	<u>1,953,408</u>	<u>4,355,880</u>
<i>Net Change in Fund Balances</i>	1,122,569	661,832	1,784,401
<i>Fund Balances at Beginning of Year - Restated (See Note 3)</i>	<u>13,838,179</u>	<u>1,075,933</u>	<u>14,914,112</u>
<i>Fund Balances at End of Year</i>	<u>\$14,960,748</u>	<u>\$1,737,765</u>	<u>\$16,698,513</u>

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2004*

	<u>Real Estate Assessment</u>	<u>Delinquent Tax Collector</u>	<u>Community Development Administration</u>	<u>County Recorder Micrographics</u>
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,137,235	\$624,629	\$30,124	\$106,278
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	338	0	1,919	0
Accounts Receivable	82	0	0	544
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	511,400	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u><u>\$1,137,655</u></u>	<u><u>\$624,629</u></u>	<u><u>\$543,443</u></u>	<u><u>\$106,822</u></u>
<b>Liabilities:</b>				
Accounts Payable	\$24,647	\$134	\$950	\$2,681
Accrued Wages	18,648	2,461	4,444	0
Contracts Payable	28,985	0	959	5,516
Intergovernmental Payable	13,470	2,017	3,176	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	492,500	0
<i>Total Liabilities</i>	<u><u>85,750</u></u>	<u><u>4,612</u></u>	<u><u>502,029</u></u>	<u><u>8,197</u></u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	251,255	4,131	14,680	4,052
Reserved for Loans	0	0	0	0
Unreserved	800,650	615,886	26,734	94,573
<i>Total Fund Balances</i>	<u><u>1,051,905</u></u>	<u><u>620,017</u></u>	<u><u>41,414</u></u>	<u><u>98,625</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$1,137,655</u></u>	<u><u>\$624,629</u></u>	<u><u>\$543,443</u></u>	<u><u>\$106,822</u></u>

<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>Help America Vote</u>	<u>Certificate of Title</u>	<u>CASA</u>
\$9,388	\$1,547	\$21,000	\$319,197	\$21,119
0	0	0	1,979	0
0	0	0	1,082	238
0	0	0	26,099	0
0	0	0	0	0
0	0	0	0	19,840
0	0	0	0	0
0	0	0	0	0
<u>\$9,388</u>	<u>\$1,547</u>	<u>\$21,000</u>	<u>\$348,357</u>	<u>\$41,197</u>
\$0	\$0	\$0	\$314	\$158
0	0	0	7,339	2,638
0	0	0	0	0
0	0	0	5,177	2,387
0	0	0	0	0
0	0	0	0	17,856
<u>0</u>	<u>0</u>	<u>0</u>	<u>12,830</u>	<u>23,039</u>
0	723	0	5,430	1,842
0	0	0	0	0
9,388	824	21,000	330,097	16,316
<u>9,388</u>	<u>1,547</u>	<u>21,000</u>	<u>335,527</u>	<u>18,158</u>
<u>\$9,388</u>	<u>\$1,547</u>	<u>\$21,000</u>	<u>\$348,357</u>	<u>\$41,197</u>

(Continued)

**Geauga County, Ohio**

*Combining Balance Sheet*

*Nonmajor Special Revenue Funds (continued)*

*December 31, 2004*

	<u>Intensive Supervision</u>	<u>Care and Custody</u>	<u>Volunteer Guardianship</u>	<u>Court Technology</u>
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,309	\$402,289	\$85	\$635,914
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	0	0	0	2,172
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	19,572	35,640	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$28,881</u>	<u>\$437,929</u>	<u>\$85</u>	<u>\$638,086</u>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$268	\$0	\$0
Accrued Wages	1,231	4,116	0	3,731
Contracts Payable	0	2,401	0	0
Intergovernmental Payable	880	2,882	0	2,058
Interfund Payable	0	0	0	0
Deferred Revenue	9,786	17,820	0	0
<i>Total Liabilities</i>	<u>11,897</u>	<u>27,487</u>	<u>0</u>	<u>5,789</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	0	10,696	0	0
Reserved for Loans	0	0	0	0
Unreserved	16,984	399,746	85	632,297
<i>Total Fund Balances</i>	<u>16,984</u>	<u>410,442</u>	<u>85</u>	<u>632,297</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$28,881</u>	<u>\$437,929</u>	<u>\$85</u>	<u>\$638,086</u>

<u>Juvenile Recovery</u>	<u>Common Pleas Indigent Driver</u>	<u>911 Program</u>	<u>800 System Communication</u>	<u>Youth Center</u>
\$2,465	\$25	\$1,026,816	\$84,819	\$122,451
0	0	0	0	0
0	0	1,523	0	338
208	0	0	19	1,183
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$2,673</u>	<u>\$25</u>	<u>\$1,028,339</u>	<u>\$84,838</u>	<u>\$123,972</u>
\$0	\$0	\$418	\$7,558	\$2,013
0	0	1,507	1,347	14,724
0	0	0	0	518
0	0	1,360	903	9,805
0	0	27,244	0	40
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>30,529</u>	<u>9,808</u>	<u>27,100</u>
0	0	47,792	9,216	6,933
0	0	0	0	0
2,673	25	950,018	65,814	89,939
<u>2,673</u>	<u>25</u>	<u>997,810</u>	<u>75,030</u>	<u>96,872</u>
<u>\$2,673</u>	<u>\$25</u>	<u>\$1,028,339</u>	<u>\$84,838</u>	<u>\$123,972</u>

(Continued)

**Geauga County, Ohio**

*Combining Balance Sheet*

*Nonmajor Special Revenue Funds (continued)*

December 31, 2004

	DARE Grant	Motor Vehicle License	Ditch Maintenance
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$51,472	\$1,139,246	\$1,179
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Material and Supplies Inventory	0	565,373	0
Accounts Receivable	0	13,826	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	3,130,550	0
Property Taxes Receivable	0	30,221	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$51,472</u>	<u>\$4,879,216</u>	<u>\$1,179</u>
<b>Liabilities:</b>			
Accounts Payable	\$150	\$120,985	\$0
Accrued Wages	2,094	109,087	0
Contracts Payable	0	24,225	0
Intergovernmental Payable	1,751	72,073	0
Interfund Payable	0	200,065	0
Deferred Revenue	0	2,753,943	0
<i>Total Liabilities</i>	<u>3,995</u>	<u>3,280,378</u>	<u>0</u>
<b>Fund Balances:</b>			
Reserved for Encumbrances	9	248,486	0
Reserved for Loans	0	0	0
Unreserved	47,468	1,350,352	1,179
<i>Total Fund Balances</i>	<u>47,477</u>	<u>1,598,838</u>	<u>1,179</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$51,472</u>	<u>\$4,879,216</u>	<u>\$1,179</u>

<u>Mental Health</u>	<u>Dog and Kennel</u>	<u>Clean Water Act</u>	<u>Children's Services Levy</u>	<u>M. R. Residential Services</u>	<u>Child Support Enforcement</u>
\$2,622,438	\$101,541	\$1	\$500,980	\$76,802	\$449,492
0	0	0	0	0	0
3,513	3,763	0	0	0	0
0	1,374	0	0	0	0
0	0	0	0	0	0
1,498,487	0	0	267,968	0	0
2,477,000	0	0	1,660,100	0	0
0	0	0	0	0	0
<u>\$6,601,438</u>	<u>\$106,678</u>	<u>\$1</u>	<u>\$2,429,048</u>	<u>\$76,802</u>	<u>\$449,492</u>
\$7,956	\$1,314	\$0	\$11,606	\$2,711	\$649
9,935	4,449	0	0	0	14,135
206,988	186	0	24,471	35,395	779
7,115	2,874	0	69	0	10,623
0	0	0	200,000	0	0
3,796,874	0	0	1,660,100	0	0
<u>4,028,868</u>	<u>8,823</u>	<u>0</u>	<u>1,896,246</u>	<u>38,106</u>	<u>26,186</u>
264,618	29,609	0	90,689	26,875	61,702
0	0	0	0	0	0
2,307,952	68,246	1	442,113	11,821	361,604
<u>2,572,570</u>	<u>97,855</u>	<u>1</u>	<u>532,802</u>	<u>38,696</u>	<u>423,306</u>
<u>\$6,601,438</u>	<u>\$106,678</u>	<u>\$1</u>	<u>\$2,429,048</u>	<u>\$76,802</u>	<u>\$449,492</u>

(Continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2004*

	<u>Transportation Administration</u>	<u>Aging</u>	<u>County Home</u>	<u>Medicaid Risk</u>
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$132,104	\$970,104	\$88,819	\$1,671
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	11,425	2,905	3,913	0
Accounts Receivable	380	204	3,004	0
Interfund Receivable	26,382	0	0	0
Intergovernmental Receivable	1,033	105,820	0	0
Property Taxes Receivable	0	1,574,000	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$171,324</u>	<u>\$2,653,033</u>	<u>\$95,736</u>	<u>\$1,671</u>
<b>Liabilities:</b>				
Accounts Payable	\$2,689	\$14,360	\$3,748	\$0
Accrued Wages	21,975	38,612	13,952	0
Contracts Payable	13,535	49,772	1,199	0
Intergovernmental Payable	16,493	30,387	10,076	0
Interfund Payable	51,089	26,345	206	0
Deferred Revenue	0	1,678,837	0	0
<i>Total Liabilities</i>	<u>105,781</u>	<u>1,838,313</u>	<u>29,181</u>	<u>0</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	5,237	84,854	3,948	0
Reserved for Loans	0	0	0	0
Unreserved	60,306	729,866	62,607	1,671
<i>Total Fund Balances</i>	<u>65,543</u>	<u>814,720</u>	<u>66,555</u>	<u>1,671</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$171,324</u>	<u>\$2,653,033</u>	<u>\$95,736</u>	<u>\$1,671</u>

<u>Workforce Investment Act</u>	<u>Revolving Loan</u>	<u>Farmland Preservation</u>	<u>Municipal Road Tax</u>	<u>Other Public Safety Funds</u>	<u>Totals</u>
\$2,294	\$700,959	\$40,132	\$146,146	\$324,399	\$11,904,469
0	0	0	0	0	1,979
0	0	0	0	528	599,030
0	0	0	0	6,104	53,027
0	0	0	0	0	26,382
0	0	0	0	54,065	5,644,375
0	0	0	5,070	0	5,746,391
0	3,053,946	0	0	0	3,053,946
<u>\$2,294</u>	<u>\$3,754,905</u>	<u>\$40,132</u>	<u>\$151,216</u>	<u>\$385,096</u>	<u>\$27,029,599</u>
\$0	\$3,525	\$0	\$0	6,387	\$215,221
0	0	0	0	4,456	280,881
0	0	0	0	0	394,929
0	0	33	0	3,832	199,441
0	0	0	0	0	504,989
0	0	0	0	45,674	10,473,390
<u>0</u>	<u>3,525</u>	<u>33</u>	<u>0</u>	<u>60,349</u>	<u>12,068,851</u>
0	19,440	0	0	20,534	1,212,751
0	3,053,946	0	0	0	3,053,946
2,294	677,994	40,099	151,216	304,213	10,694,051
<u>2,294</u>	<u>3,751,380</u>	<u>40,099</u>	<u>151,216</u>	<u>324,747</u>	<u>14,960,748</u>
<u>\$2,294</u>	<u>\$3,754,905</u>	<u>\$40,132</u>	<u>\$151,216</u>	<u>\$385,096</u>	<u>\$27,029,599</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2004*

	<u>Real Estate Assessment</u>	<u>Delinquent Tax Collector</u>	<u>Community Development Administration</u>	<u>County Recorder Micrographics</u>
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,249,558	230,445	0	104,064
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	163,850	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	6,387	0	0	0
<i>Total Revenues</i>	<u>1,255,945</u>	<u>230,445</u>	<u>163,850</u>	<u>104,064</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	1,156,874	136,293	132,453	116,543
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>1,156,874</u>	<u>136,293</u>	<u>132,453</u>	<u>116,543</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>99,071</u>	<u>94,152</u>	<u>31,397</u>	<u>(12,479)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	53,391	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>53,391</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	99,071	94,152	84,788	(12,479)
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>952,834</u>	<u>525,865</u>	<u>(43,374)</u>	<u>111,104</u>
<i>Fund Balances at End of Year</i>	<u>\$1,051,905</u>	<u>\$620,017</u>	<u>\$41,414</u>	<u>\$98,625</u>

<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>Help America Vote</u>	<u>Certificate of Title</u>	<u>CASA</u>	<u>Intensive Supervision</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	360,359	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	23,808	40,588
0	0	0	0	0	0
3,790	0	0	0	0	0
0	0	0	20	1,350	2,793
<u>3,790</u>	<u>0</u>	<u>0</u>	<u>360,379</u>	<u>25,158</u>	<u>43,381</u>
0	92	0	0	0	0
0	0	0	439,177	97,493	42,677
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>0</u>	<u>92</u>	<u>0</u>	<u>439,177</u>	<u>97,493</u>	<u>42,677</u>
<u>3,790</u>	<u>(92)</u>	<u>0</u>	<u>(78,798)</u>	<u>(72,335)</u>	<u>704</u>
0	0	6,736	0	67,975	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>6,736</u>	<u>0</u>	<u>67,975</u>	<u>0</u>
3,790	(92)	6,736	(78,798)	(4,360)	704
<u>5,598</u>	<u>1,639</u>	<u>14,264</u>	<u>414,325</u>	<u>22,518</u>	<u>16,280</u>
<u>\$9,388</u>	<u>\$1,547</u>	<u>\$21,000</u>	<u>\$335,527</u>	<u>\$18,158</u>	<u>\$16,984</u>

(Continued)

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds (continued)  
For the Year Ended December 31, 2004*

	Care and Custody	Volunteer Guardianship	Court Technology	Juvenile Recovery
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	0	208
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	1,965
Intergovernmental	221,281	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	45	0	10	500
<i>Total Revenues</i>	221,326	0	10	2,673
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	233,145	15,000	156,515	0
Public Safety	0	0	0	0
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
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	233,145	15,000	156,515	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,819)	(15,000)	(156,505)	2,673
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	12,500	782,674	0
Transfers Out	(88,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	(88,000)	12,500	782,674	0
<i>Net Change in Fund Balances</i>	(99,819)	(2,500)	626,169	2,673
<i>Fund Balances (Deficit) at Beginning of Year</i>	510,261	2,585	6,128	0
<i>Fund Balances at End of Year</i>	\$410,442	\$85	\$632,297	\$2,673

<u>Juvenile Accountability</u>	<u>Common Pleas Indigent Driver</u>	<u>911 Program</u>	<u>800 System Communication</u>	<u>Youth Center</u>	<u>DARE Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	25	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6,000	0	0	0	6,448	84,359
0	0	0	0	0	0
0	0	0	0	0	0
0	0	133,383	128,529	9,748	0
<u>6,000</u>	<u>25</u>	<u>133,383</u>	<u>128,529</u>	<u>16,196</u>	<u>84,359</u>
0	0	0	0	0	0
6,000	0	0	0	0	0
0	0	412,035	176,577	482,992	77,827
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>6,000</u>	<u>0</u>	<u>412,035</u>	<u>176,577</u>	<u>482,992</u>	<u>77,827</u>
0	25	(278,652)	(48,048)	(466,796)	6,532
0	0	0	42,750	473,717	3,775
0	0	(375,000)	0	0	0
<u>0</u>	<u>0</u>	<u>(375,000)</u>	<u>42,750</u>	<u>473,717</u>	<u>3,775</u>
0	25	(653,652)	(5,298)	6,921	10,307
0	0	1,651,462	80,328	89,951	37,170
<u>\$0</u>	<u>\$25</u>	<u>\$997,810</u>	<u>\$75,030</u>	<u>\$96,872</u>	<u>\$47,477</u>

(Continued)

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds (continued)  
For the Year Ended December 31, 2004*

	Motor Vehicle License	Ditch Maintenance	Mental Health	Dog and Kennel
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$0	\$2,473,943	\$0
Permissive Motor Vehicle License Tax	440,098	0	0	0
Charges for Services	111,911	0	0	6,245
Licenses and Permits	0	0	0	138,441
Fines and Forfeitures	90,060	0	0	8,633
Intergovernmental	4,902,374	0	3,597,215	0
Special Assessments	0	480	0	0
Interest	9,188	0	0	0
Other	21,766	0	64,548	41,510
<i>Total Revenues</i>	<u>5,575,397</u>	<u>480</u>	<u>6,135,706</u>	<u>194,829</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	5,355,460	2,338	0	0
Health	0	0	5,023,366	164,423
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>5,355,460</u>	<u>2,338</u>	<u>5,023,366</u>	<u>164,423</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>219,937</u>	<u>(1,858)</u>	<u>1,112,340</u>	<u>30,406</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	688,500	0	0	0
Transfers Out	(246,138)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>442,362</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	662,299	(1,858)	1,112,340	30,406
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>936,539</u>	<u>3,037</u>	<u>1,460,230</u>	<u>67,449</u>
<i>Fund Balances at End of Year</i>	<u>\$1,598,838</u>	<u>\$1,179</u>	<u>\$2,572,570</u>	<u>\$97,855</u>

<u>Clean Water Act</u>	<u>Children's Services Levy</u>	<u>M. R. Residential Services</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$0	\$802,880	\$0	\$0	\$0	\$1,721,162
0	0	0	0	0	0
0	0	0	286,352	444,425	0
0	0	0	0	0	0
0	0	0	0	0	0
0	1,669,282	150,965	709,295	598,533	345,581
0	0	0	0	0	0
0	0	0	0	0	0
0	66,658	101,997	138,418	380	145,793
<u>0</u>	<u>2,538,820</u>	<u>252,962</u>	<u>1,134,065</u>	<u>1,043,338</u>	<u>2,212,536</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,275,385	1,363,480	1,042,281	921,983	2,810,571
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>2,275,385</u>	<u>1,363,480</u>	<u>1,042,281</u>	<u>921,983</u>	<u>2,810,571</u>
0	263,435	(1,110,518)	91,784	121,355	(598,035)
0	0	885,486	0	44,632	0
0	(232,327)	0	0	(31,472)	0
<u>0</u>	<u>(232,327)</u>	<u>885,486</u>	<u>0</u>	<u>13,160</u>	<u>0</u>
0	31,108	(225,032)	91,784	134,515	(598,035)
<u>1</u>	<u>501,694</u>	<u>263,728</u>	<u>331,522</u>	<u>(68,972)</u>	<u>1,412,755</u>
<u>\$1</u>	<u>\$532,802</u>	<u>\$38,696</u>	<u>\$423,306</u>	<u>\$65,543</u>	<u>\$814,720</u>

(Continued)

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*

### *Nonmajor Special Revenue Funds (continued)*

*For the Year Ended December 31, 2004*

	County Home	Medicaid Risk	Workforce Investment Act	Revolving Loan
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	239,110	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	110,163
Other	3,733	0	2,294	0
<i>Total Revenues</i>	242,843	0	2,294	110,163
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	574,663	0	0	0
Economic Development and Assistance	0	0	0	258,623
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	574,663	0	0	258,623
<i>Excess of Revenues Over (Under) Expenditures</i>	(331,820)	0	2,294	(148,460)
<b>Other Financing Sources (Uses):</b>				
Transfers In	343,026	0	0	16,555
Transfers Out	0	0	0	(65,000)
<i>Total Other Financing Sources (Uses)</i>	343,026	0	0	(48,445)
<i>Net Change in Fund Balances</i>	11,206	0	2,294	(196,905)
<i>Fund Balances (Deficit) at Beginning of Year</i>	55,349	1,671	0	3,948,285
<i>Fund Balances at End of Year</i>	\$66,555	\$1,671	\$2,294	\$3,751,380

<u>Farmland Preservation</u>	<u>Municipal Road Tax</u>	<u>Other Public Safety Funds</u>	<u>Totals</u>
\$0	\$0	\$0	\$4,997,985
0	72,827	0	512,925
0	0	9,659	3,042,361
0	0	91,875	230,316
0	0	5,963	106,621
196,959	0	179,727	12,896,265
0	0	0	480
0	0	0	123,141
500	0	46,532	916,894
<u>197,459</u>	<u>72,827</u>	<u>333,756</u>	<u>22,826,988</u>
0	0	0	1,542,255
0	0	0	990,007
0	0	337,698	1,487,129
0	0	0	5,357,798
0	0	0	5,187,789
0	0	0	8,988,363
204,927	0	0	463,550
0	90,000	0	90,000
<u>204,927</u>	<u>90,000</u>	<u>337,698</u>	<u>24,106,891</u>
<u>(7,468)</u>	<u>(17,173)</u>	<u>(3,942)</u>	<u>(1,279,903)</u>
0	0	43,827	3,465,544
0	0	(25,135)	(1,063,072)
<u>0</u>	<u>0</u>	<u>18,692</u>	<u>2,402,472</u>
(7,468)	(17,173)	14,750	1,122,569
<u>47,567</u>	<u>168,389</u>	<u>309,997</u>	<u>13,838,179</u>
<u>\$40,099</u>	<u>\$151,216</u>	<u>\$324,747</u>	<u>\$14,960,748</u>

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2004*

	Computerization	Road and Bridge	Permanent Improvement
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$196,425	\$157,344	\$1,653,528
Accounts Receivable	3,391	0	0
Intergovernmental Receivable	0	159,184	0
Property Taxes Receivable	0	2,848,400	0
<i>Total Assets</i>	\$199,816	\$3,164,928	\$1,653,528
<b>Liabilities:</b>			
Accounts Payable	\$0	\$0	\$994
Contracts Payable	0	0	120,651
Deferred Revenue	0	3,007,584	0
Accrued Interest Payable	0	0	1,220
Notes Payable	0	0	200,000
<i>Total Liabilities</i>	0	3,007,584	322,865
<b>Fund Balances:</b>			
Reserved for Encumbrances	2,002	59,017	27,134
Unreserved (Deficit)	197,814	98,327	1,303,529
<i>Total Fund Balances (Deficit)</i>	199,816	157,344	1,330,663
<i>Total Liabilities and Fund Balances</i>	\$199,816	\$3,164,928	\$1,653,528

<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>HUD Housing</u>	<u>Transportation Capital Grant</u>	<u>Totals</u>
\$98,088	\$9,833	\$28,051	\$1,525	\$2,144,794
50	0	0	0	3,441
0	1,021,070	0	3,576	1,183,830
0	0	0	0	2,848,400
<u>\$98,138</u>	<u>\$1,030,903</u>	<u>\$28,051</u>	<u>\$5,101</u>	<u>\$6,180,465</u>
\$0	\$0	\$0	\$0	\$994
143,401	31,316	0	0	295,368
0	933,958	0	3,576	3,945,118
0	0	0	0	1,220
0	0	0	0	200,000
<u>143,401</u>	<u>965,274</u>	<u>0</u>	<u>3,576</u>	<u>4,442,700</u>
0	76,487	2,705	0	167,345
(45,263)	(10,858)	25,346	1,525	1,570,420
<u>(45,263)</u>	<u>65,629</u>	<u>28,051</u>	<u>1,525</u>	<u>1,737,765</u>
<u>\$98,138</u>	<u>\$1,030,903</u>	<u>\$28,051</u>	<u>\$5,101</u>	<u>\$6,180,465</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2004*

	Computerization	Road and Bridge	Permanent Improvement
<b>Revenues:</b>			
Property and Other Taxes	\$0	\$2,871,486	\$0
Charges for Services	72,083	0	0
Intergovernmental	0	373,593	1,371,427
Interest	0	0	0
Other	87	61,713	1,947
<i>Total Revenues</i>	72,170	3,306,792	1,373,374
<b>Expenditures:</b>			
Capital Outlay	17,380	3,224,597	2,649,783
Debt Service:			
Interest and Fiscal Charges	0	0	1,220
<i>Total Expenditures</i>	17,380	3,224,597	2,651,003
<i>Excess of Revenues Over (Under) Expenditures</i>	54,790	82,195	(1,277,629)
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	0	2,487,030
Transfers Out	0	(584,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	(584,000)	2,487,030
<i>Net Change in Fund Balances</i>	54,790	(501,805)	1,209,401
<i>Fund Balances at Beginning of Year</i>	145,026	659,149	121,262
<i>Fund Balances (Deficit) at End of Year</i>	\$199,816	\$157,344	\$1,330,663

<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>HUD Housing</u>	<u>Transportation Capital Grant</u>	<u>EPA Water Pollution Control</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$0	\$2,871,486
0	0	0	0	0	72,083
6,764	461,532	0	154,837	900,000	3,268,153
792	0	295	0	0	1,087
8,794	0	15,899	55,619	0	144,059
<u>16,350</u>	<u>461,532</u>	<u>16,194</u>	<u>210,456</u>	<u>900,000</u>	<u>6,356,868</u>
143,401	439,384	17,979	254,700	900,000	7,647,224
0	0	0	0	0	1,220
<u>143,401</u>	<u>439,384</u>	<u>17,979</u>	<u>254,700</u>	<u>900,000</u>	<u>7,648,444</u>
<u>(127,051)</u>	<u>22,148</u>	<u>(1,785)</u>	<u>(44,244)</u>	<u>0</u>	<u>(1,291,576)</u>
0	15,000	0	45,769	0	2,547,799
0	(7,000)	(3,391)	0	0	(594,391)
<u>0</u>	<u>8,000</u>	<u>(3,391)</u>	<u>45,769</u>	<u>0</u>	<u>1,953,408</u>
(127,051)	30,148	(5,176)	1,525	0	661,832
81,788	35,481	33,227	0	0	1,075,933
<u>(\$45,263)</u>	<u>\$65,629</u>	<u>\$28,051</u>	<u>\$1,525</u>	<u>\$0</u>	<u>\$1,737,765</u>

# Combining Statements – Fiduciary Funds

## *Agency Funds*

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

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

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

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

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

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

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

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

**Building Standards Assessment** - To account for the collection of a three percent fee on County inspections pursuant to section 3781.102 of the Revised Code.

**Court Agency** - To account for the following court activities not being reflected within the County's accounting system: 1. Clerk of Courts auto title fees, and legal (court related); 2. Probate court related receipts; 3. Juvenile court related receipts; and 4. County municipal court.

**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.

(Continued)

## Combining Statements – Fiduciary Funds (Continued)

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

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

### Other Agency Funds

Law Enforcement Trust - Prosecutor  
Law Library  
Real Estate Tax Escrow  
Sheriff's Narcotics  
Undivided Cigarette Tax  
Undivided Intangible Tax  
Undivided Manufactured Home Tax  
Undivided Forfeited Land

Law Enforcement Trust - Sheriff  
Over/Double  
Sheriff's Inmate  
Telephone Rotary  
Undivided Estate Tax  
Undivided Local Government Revenue Assistance  
Undivided Public Housing  
Ohio Housing Trust

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2004

	Beginning Balance 01/01/2004	Additions	Deletions	Ending Balance 12/31/2004
<b>District Board of Health</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,345,810	\$2,339,675	\$2,311,672	\$1,373,813
Property Taxes Receivable	367,300	370,900	367,300	370,900
<b>Total Assets</b>	<b>\$1,713,110</b>	<b>\$2,710,575</b>	<b>\$2,678,972</b>	<b>\$1,744,713</b>
Liabilities:				
Undistributed Monies	\$1,713,110	\$2,343,275	\$2,311,672	\$1,744,713
<b>Total Liabilities</b>	<b>\$1,713,110</b>	<b>\$2,343,275</b>	<b>\$2,311,672</b>	<b>\$1,744,713</b>
<b>Park Board</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,278,092	\$11,533,376	\$11,951,473	\$2,859,995
Cash and Cash Equivalents In Segregated Accounts	574	9,387	8,583	1,378
Property Taxes Receivable	6,068,700	6,110,200	6,068,700	6,110,200
<b>Total Assets</b>	<b>\$9,347,366</b>	<b>\$17,652,963</b>	<b>\$18,028,756</b>	<b>\$8,971,573</b>
Liabilities:				
Undistributed Monies	\$9,347,366	\$11,584,263	\$11,960,056	\$8,971,573
<b>Total Liabilities</b>	<b>\$9,347,366</b>	<b>\$11,584,263</b>	<b>\$11,960,056</b>	<b>\$8,971,573</b>
<b>Family First Council</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$335,505	\$1,311,416	\$1,316,766	\$330,155
<b>Total Assets</b>	<b>\$335,505</b>	<b>\$1,311,416</b>	<b>\$1,316,766</b>	<b>\$330,155</b>
Liabilities:				
Undistributed Monies	\$335,505	\$1,311,416	\$1,316,766	\$330,155
<b>Total Liabilities</b>	<b>\$335,505</b>	<b>\$1,311,416</b>	<b>\$1,316,766</b>	<b>\$330,155</b>
<b>Emergency Management Agency</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$84,835	\$605,407	\$582,726	\$107,516
<b>Total Assets</b>	<b>\$84,835</b>	<b>\$605,407</b>	<b>\$582,726</b>	<b>\$107,516</b>

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
 All Agency Funds (Continued)  
 For the Year Ended December 31, 2004

	Beginning Balance 01/01/2004	Additions	Deletions	Ending Balance 12/31/2004
<b>Soil and Water</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$48,027	\$260,510	\$258,306	\$50,231
<b>Total Assets</b>	<b>\$48,027</b>	<b>\$260,510</b>	<b>\$258,306</b>	<b>\$50,231</b>
Liabilities:				
Undistributed Monies	\$48,027	\$260,510	\$258,306	\$50,231
<b>Total Liabilities</b>	<b>\$48,027</b>	<b>\$260,510</b>	<b>\$258,306</b>	<b>\$50,231</b>
<b>Geauga/Trumbull Solid Waste District</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,154,776	\$2,848,595	\$2,978,945	\$1,024,426
Cash and Cash Equivalents In Segregated Accounts	56,056	1,167,072	1,154,672	68,456
<b>Total Assets</b>	<b>\$1,210,832</b>	<b>\$4,015,667</b>	<b>\$4,133,617</b>	<b>\$1,092,882</b>
Liabilities:				
Undistributed Monies	\$1,210,832	\$4,015,667	\$4,133,617	\$1,092,882
<b>Total Liabilities</b>	<b>\$1,210,832</b>	<b>\$4,015,667</b>	<b>\$4,133,617</b>	<b>\$1,092,882</b>
<b>Alimony and Child Support</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$10,517	\$308,022	\$310,095	\$8,444
<b>Total Assets</b>	<b>\$10,517</b>	<b>\$308,022</b>	<b>\$310,095</b>	<b>\$8,444</b>
Liabilities:				
Due to Others	\$10,517	\$308,022	\$310,095	\$8,444
<b>Total Liabilities</b>	<b>\$10,517</b>	<b>\$308,022</b>	<b>\$310,095</b>	<b>\$8,444</b>
<b>Building Standards Assessment</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$256	\$3,978	\$3,790	\$444
<b>Total Assets</b>	<b>\$256</b>	<b>\$3,978</b>	<b>\$3,790</b>	<b>\$444</b>
Liabilities:				

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
 All Agency Funds (Continued)  
 For the Year Ended December 31, 2004

	Beginning Balance 01/01/2004	Additions	Deletions	Ending Balance 12/31/2004
<b>Court Agency</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$738,422	\$1,246,044	\$1,348,603	\$635,863
<b>Total Assets</b>	<b>\$738,422</b>	<b>\$1,246,044</b>	<b>\$1,348,603</b>	<b>\$635,863</b>
Liabilities:				
Undistributed Monies	\$738,422	\$1,246,044	\$1,348,603	\$635,863
<b>Total Liabilities</b>	<b>\$738,422</b>	<b>\$1,246,044</b>	<b>\$1,348,603</b>	<b>\$635,863</b>
<b>Emergency Planning</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$80,658	\$29,647	\$49,073	\$61,232
<b>Total Assets</b>	<b>\$80,658</b>	<b>\$29,647</b>	<b>\$49,073</b>	<b>\$61,232</b>
Liabilities:				
Due to Others	\$80,658	\$29,647	\$49,073	\$61,232
<b>Total Liabilities</b>	<b>\$80,658</b>	<b>\$29,647</b>	<b>\$49,073</b>	<b>\$61,232</b>
<b>Hotel/Motel Excise Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$9,128	\$62,091	\$61,688	\$9,531
<b>Total Assets</b>	<b>\$9,128</b>	<b>\$62,091</b>	<b>\$61,688</b>	<b>\$9,531</b>
Liabilities:				
Intergovernmental Payable	\$9,128	\$62,091	\$61,688	\$9,531
<b>Total Liabilities</b>	<b>\$9,128</b>	<b>\$62,091</b>	<b>\$61,688</b>	<b>\$9,531</b>
<b>Law Enforcement Trust - Prosecutor</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$35,429	\$730	\$52	\$36,107
<b>Total Assets</b>	<b>\$35,429</b>	<b>\$730</b>	<b>\$52</b>	<b>\$36,107</b>
Liabilities:				
Intergovernmental Payable	\$35,429	\$730	\$52	\$36,107
<b>Total Liabilities</b>	<b>\$35,429</b>	<b>\$730</b>	<b>\$52</b>	<b>\$36,107</b>

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2004

	Beginning Balance 01/01/2004	Additions	Deletions	Ending Balance 12/31/2004
<b>Law Enforcement Trust - Sheriff</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,512	\$5,027	\$5,027	\$5,512
Cash and Cash Equivalents In Segregated Accounts	99,672	102,882	83,114	119,440
<b>Total Assets</b>	<b>\$105,184</b>	<b>\$107,909</b>	<b>\$88,141</b>	<b>\$124,952</b>
Liabilities:				
Intergovernmental Payable	\$105,184	\$107,909	\$88,141	\$124,952
<b>Total Liabilities</b>	<b>\$105,184</b>	<b>\$107,909</b>	<b>\$88,141</b>	<b>\$124,952</b>
<b>Law Library</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,060	\$204,584	\$204,584	\$2,060
<b>Total Assets</b>	<b>\$2,060</b>	<b>\$204,584</b>	<b>\$204,584</b>	<b>\$2,060</b>
Liabilities:				
Intergovernmental Payable	\$2,060	\$204,584	\$204,584	\$2,060
<b>Total Liabilities</b>	<b>\$2,060</b>	<b>\$204,584</b>	<b>\$204,584</b>	<b>\$2,060</b>
<b>Ohio Elections Commission</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$370	\$365	\$735	\$0
<b>Total Assets</b>	<b>\$370</b>	<b>\$365</b>	<b>\$735</b>	<b>\$0</b>
Liabilities:				
Intergovernmental Payable	\$370	\$365	\$735	\$0
<b>Total Liabilities</b>	<b>\$370</b>	<b>\$365</b>	<b>\$735</b>	<b>\$0</b>
<b>Over/Double</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$94,319	\$282,587	\$298,473	\$78,433
<b>Total Assets</b>	<b>\$94,319</b>	<b>\$282,587</b>	<b>\$298,473</b>	<b>\$78,433</b>
Liabilities:				

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2004

	Beginning Balance 01/01/2004	Additions	Deletions	Ending Balance 12/31/2004
<b>Payroll</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$94,906	\$49,904,184	\$49,303,698	\$695,392
<b>Total Assets</b>	<b>\$94,906</b>	<b>\$49,904,184</b>	<b>\$49,303,698</b>	<b>\$695,392</b>
Liabilities:				
Payroll Withholdings	\$94,906	\$49,904,184	\$49,303,698	\$695,392
<b>Total Liabilities</b>	<b>\$94,906</b>	<b>\$49,904,184</b>	<b>\$49,303,698</b>	<b>\$695,392</b>
<b>Real Estate Tax Escrow</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$409,528	\$3,078,964	\$3,040,411	\$448,081
<b>Total Assets</b>	<b>\$409,528</b>	<b>\$3,078,964</b>	<b>\$3,040,411</b>	<b>\$448,081</b>
Liabilities:				
Undistributed Monies	\$409,528	\$3,078,964	\$3,040,411	\$448,081
<b>Total Liabilities</b>	<b>\$409,528</b>	<b>\$3,078,964</b>	<b>\$3,040,411</b>	<b>\$448,081</b>
<b>Sheriff's Civil</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$375,474	\$2,773,429	\$3,017,852	\$131,051
<b>Total Assets</b>	<b>\$375,474</b>	<b>\$2,773,429</b>	<b>\$3,017,852</b>	<b>\$131,051</b>
Liabilities:				
Undistributed Monies	\$375,474	\$2,773,429	\$3,017,852	\$131,051
<b>Total Liabilities</b>	<b>\$375,474</b>	<b>\$2,773,429</b>	<b>\$3,017,852</b>	<b>\$131,051</b>
<b>Sheriff's Inmate</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$3,815	\$61,044	\$61,958	\$2,901
<b>Totals Assets</b>	<b>\$3,815</b>	<b>\$61,044</b>	<b>\$61,958</b>	<b>\$2,901</b>
Liabilities:				
Undistributed Monies	\$3,815	\$61,044	\$61,958	\$2,901

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
 All Agency Funds (Continued)  
 For the Year Ended December 31, 2004

	Beginning Balance 01/01/2004	Additions	Deletions	Ending Balance 12/31/2004
<b>Sheriff's Narcotics</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$4	\$0	\$4	\$0
Totals Assets	<u>\$4</u>	<u>\$0</u>	<u>\$4</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$4	\$0	\$4	\$0
Total Liabilities	<u>\$4</u>	<u>\$0</u>	<u>\$4</u>	<u>\$0</u>
<b>Telephone Rotary</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$124,260	\$124,260	\$0
Totals Assets	<u>\$0</u>	<u>\$124,260</u>	<u>\$124,260</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$0	\$124,260	\$124,260	\$0
Total Liabilities	<u>\$0</u>	<u>\$124,260</u>	<u>\$124,260</u>	<u>\$0</u>
<b>Undivided Cigarette Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,240	\$3,280	\$3,806	\$714
Total Assets	<u>\$1,240</u>	<u>\$3,280</u>	<u>\$3,806</u>	<u>\$714</u>
Liabilities:				
Intergovernmental Payable	\$1,240	\$3,280	\$3,806	\$714
Total Liabilities	<u>\$1,240</u>	<u>\$3,280</u>	<u>\$3,806</u>	<u>\$714</u>
<b>Undivided Estate Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,001,217	\$3,312,976	\$2,756,663	\$2,557,530
Total Assets	<u>\$2,001,217</u>	<u>\$3,312,976</u>	<u>\$2,756,663</u>	<u>\$2,557,530</u>
Liabilities:				
Intergovernmental Payable	\$2,001,217	\$3,312,976	\$2,756,663	\$2,557,530
Total Liabilities	<u>\$2,001,217</u>	<u>\$3,312,976</u>	<u>\$2,756,663</u>	<u>\$2,557,530</u>

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
 All Agency Funds (Continued)  
 For the Year Ended December 31, 2004

	Beginning Balance 01/01/2004	Additions	Deletions	Ending Balance 12/31/2004
<b>Undivided Intangible Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,008	\$0	\$0	\$2,008
<b>Total Assets</b>	<b>\$2,008</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,008</b>
Liabilities:				
Intergovernmental Payable	\$2,008	\$0	\$0	\$2,008
<b>Total Liabilities</b>	<b>\$2,008</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,008</b>
<b>Undivided Library and Local Government</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$10	\$3,854,557	\$3,854,557	\$10
<b>Total Assets</b>	<b>\$10</b>	<b>\$3,854,557</b>	<b>\$3,854,557</b>	<b>\$10</b>
Liabilities:				
Intergovernmental Payable	\$10	\$3,854,557	\$3,854,557	\$10
<b>Total Liabilities</b>	<b>\$10</b>	<b>\$3,854,557</b>	<b>\$3,854,557</b>	<b>\$10</b>
<b>Undivided Local Government</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,443,623	\$2,443,623	\$0
<b>Total Assets</b>	<b>\$0</b>	<b>\$2,443,623</b>	<b>\$2,443,623</b>	<b>\$0</b>
Liabilities:				
Intergovernmental Payable	\$0	\$2,443,623	\$2,443,623	\$0
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$2,443,623</b>	<b>\$2,443,623</b>	<b>\$0</b>
<b>Undivided Local Government Revenue Assistance</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$751,453	\$751,453	\$0
<b>Total Assets</b>	<b>\$0</b>	<b>\$751,453</b>	<b>\$751,453</b>	<b>\$0</b>
Liabilities:				
Intergovernmental Payable	\$0	\$751,453	\$751,453	\$0

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2004

	Beginning Balance 01/01/2004	Additions	Deletions	Ending Balance 12/31/2004
<b>Undivided Manufactured Home Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$72,023	\$459,205	\$459,613	\$71,615
<b>Total Assets</b>	<b>\$72,023</b>	<b>\$459,205</b>	<b>\$459,613</b>	<b>\$71,615</b>
Liabilities				
Undistributed Monies	\$72,023	\$459,205	\$459,613	\$71,615
<b>Total Liabilities</b>	<b>\$72,023</b>	<b>\$459,205</b>	<b>\$459,613</b>	<b>\$71,615</b>
<b>Undivided Public Housing</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$22,358	\$22,358	\$28,975
<b>Total Assets</b>	<b>\$28,975</b>	<b>\$22,358</b>	<b>\$22,358</b>	<b>\$28,975</b>
Liabilities				
Undistributed Monies	\$28,975	\$22,358	\$22,358	\$28,975
<b>Total Liabilities</b>	<b>\$28,975</b>	<b>\$22,358</b>	<b>\$22,358</b>	<b>\$28,975</b>
<b>Undivided Tangible Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$423,922	\$13,911,406	\$14,111,035	\$224,293
Property Taxes Receivable	16,457,867	13,404,069	16,457,867	13,404,069
<b>Total Assets</b>	<b>\$16,881,789</b>	<b>\$27,315,475</b>	<b>\$30,568,902</b>	<b>\$13,628,362</b>
Liabilities:				
Intergovernmental Payable	\$16,881,789	\$10,857,608	\$14,111,035	\$13,628,362
<b>Total Liabilities</b>	<b>\$16,881,789</b>	<b>\$10,857,608</b>	<b>\$14,111,035</b>	<b>\$13,628,362</b>
<b>Undivided Real Estate</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,312,890	\$122,593,471	\$122,917,778	\$4,988,583
Receivables				
Property Taxes	120,026,263	123,648,265	120,026,263	123,648,265
Special Assessments	5,806,839	5,509,515	5,806,839	5,509,515
<b>Total Assets</b>	<b>\$131,145,992</b>	<b>\$251,751,251</b>	<b>\$248,750,880</b>	<b>\$134,146,363</b>

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2004

	Beginning Balance 01/01/2004	Additions	Deletions	Ending Balance 12/31/2004
<b>Undivided Forfeited Land</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$7,920	\$14,905	\$12,441	\$10,384
<b>Total Assets</b>	<b>\$7,920</b>	<b>\$14,905</b>	<b>\$12,441</b>	<b>\$10,384</b>
Liabilities:				
Intergovernmental Payable	\$7,920	\$14,905	\$12,441	\$10,384
<b>Total Liabilities</b>	<b>\$7,920</b>	<b>\$14,905</b>	<b>\$12,441</b>	<b>\$10,384</b>
<b>Ohio Housing Trust</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$223,771	\$721,355	\$787,578	\$157,548
<b>Total Assets</b>	<b>\$223,771</b>	<b>\$721,355</b>	<b>\$787,578</b>	<b>\$157,548</b>
Liabilities:				
Intergovernmental Payable	\$223,771	\$721,355	\$787,578	\$157,548
<b>Total Liabilities</b>	<b>\$223,771</b>	<b>\$721,355</b>	<b>\$787,578</b>	<b>\$157,548</b>
<b>All Agency Funds:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$15,017,758	\$220,683,255	\$220,612,532	\$15,088,481
Cash and Cash Equivalents In Segregated Accounts	1,319,963	5,668,610	5,984,933	1,003,640
Receivables:				
Property Taxes	142,920,130	143,533,434	142,920,130	143,533,434
Special Assessments	5,806,839	5,509,515	5,806,839	5,509,515
<b>Total Assets</b>	<b>\$165,064,690</b>	<b>\$375,394,814</b>	<b>\$375,324,434</b>	<b>\$165,135,070</b>
Liabilities:				
Intergovernmental Payable	\$150,416,118	\$148,253,585	\$147,994,134	\$150,675,569
Undistributed Monies	14,368,172	27,889,820	28,641,992	13,616,000
Due to Others	185,494	620,256	657,641	148,109
Payroll Withholdings	94,906	49,904,184	49,303,698	695,392
<b>Total Liabilities</b>	<b>\$165,064,690</b>	<b>\$226,667,845</b>	<b>\$226,597,465</b>	<b>\$165,135,070</b>

**Individual Fund Schedules of Revenues,  
Expenditures/Expenses and Changes in Fund  
Balance/Fund Equity – Budget and Actual**

# Geauga County, Ohio

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

### *General*

#### *Budget Basis*

*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property and Other Taxes	\$6,785,400	\$6,978,005	\$7,145,018	\$167,013
Sales Tax	6,600,000	8,300,000	8,268,257	(31,743)
Charges for Services	2,772,050	2,851,268	2,953,698	102,430
Licenses and Permits	8,200	7,098	7,448	350
Fines and Forfeitures	154,000	151,936	156,393	4,457
Intergovernmental	2,053,950	2,217,813	2,204,453	(13,360)
Interest	800,000	800,000	836,683	36,683
Rentals	105,600	80,046	80,515	469
Contributions/Donations	500	550	550	0
Other	469,634	657,971	672,782	14,811
<b>Total Revenues</b>	<b>19,749,334</b>	<b>22,044,687</b>	<b>22,325,797</b>	<b>281,110</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	611,308	608,164	558,526	49,638
Materials and Supplies	6,370	7,070	5,956	1,114
Contract Services	686	686	0	686
Other	162,440	166,155	153,994	12,161
Capital Outlay	300	22,900	21,403	1,497
Microfilm Board				
Personal Services	148,691	149,701	148,702	999
Materials and Supplies	3,773	4,973	4,932	41
Other	10,135	10,077	9,455	622
Capital Outlay	6,960	5,618	5,081	537
Auditor				
Personal Services	431,599	425,115	420,303	4,812
Materials and Supplies	4,655	4,655	3,544	1,111
Contract Services	27,154	26,505	21,553	4,952
Other	9,800	12,996	10,888	2,108
Treasurer				
Personal Services	226,351	227,110	215,887	11,223
Materials and Supplies	980	980	547	433
Contract Services	16,660	16,940	15,160	1,780
Other	68,810	68,530	64,299	4,231
Capital Outlay	0	0	0	0

(Continued)

## Geauga County, Ohio

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

#### *General (Continued)*

*Budget Basis*

*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Prosecutor</b>				
Personal Services	\$794,489	\$810,380	\$797,472	\$12,908
Materials and Supplies	9,800	9,800	9,800	0
Contract Services	8,820	8,820	8,819	1
Other	60,795	60,795	60,795	0
<b>Budget Commission</b>				
Materials and Supplies	300	300	300	0
<b>Bureau of Inspection</b>				
Other	75,000	75,000	74,110	890
<b>Planning Commission</b>				
Personal Services	226,672	222,459	218,814	3,645
Materials and Supplies	1,470	2,470	2,406	64
Other	9,800	9,436	9,055	381
Capital Outlay	5,001	16,715	16,715	0
<b>Automatic Data Processing Board</b>				
Personal Services	280,270	462,581	444,377	18,204
Materials and Supplies	13,818	9,498	9,478	20
Contract Services	43,484	28,000	24,209	3,791
Other	44,876	42,626	42,157	469
Capital Outlay	1,450	0	0	0
<b>Board of Elections</b>				
Personal Services	474,561	481,921	473,827	8,094
Materials and Supplies	6,860	12,560	12,120	440
Contract Services	99,960	110,453	109,679	774
Other	13,818	11,818	11,670	148
Capital Outlay	1,250	1,416	1,398	18
<b>Maintenance and Operations</b>				
Personal Services	373,788	375,717	366,794	8,923
Materials and Supplies	39,050	39,150	39,053	97
Contract Services	850,395	850,395	808,509	41,886
Other	102,900	102,800	74,093	28,707
Capital Outlay	9,550	9,550	8,843	707

(Continued)

## Geauga County, Ohio

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

#### *General (Continued)*

*Budget Basis*

*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recorder				
Personal Services	\$204,341	\$207,714	\$194,550	\$13,164
Materials and Supplies	11,760	9,096	7,644	1,452
Other	4,309	4,309	2,605	1,704
<b>Total General Government Legislative and Executive</b>	<b>5,505,259</b>	<b>5,760,035</b>	<b>5,515,458</b>	<b>244,577</b>
<b>General Government:</b>				
<b>Judicial</b>				
Common Pleas Court				
Personal Services	619,826	622,445	596,102	26,343
Materials and Supplies	3,234	3,997	3,994	3
Contract Services	8,030	8,030	4,276	3,754
Other	7,186	7,186	6,872	314
Capital Outlay	500	500	500	0
Jury Commission				
Personal Services	7,091	7,132	6,529	603
Materials and Supplies	415	415	415	0
Contract Services	108	108	108	0
Other	125	125	125	0
Court of Appeals				
Other	64,957	69,082	67,729	1,353
Juvenile Court				
Personal Services	332,603	331,054	325,569	5,485
Materials and Supplies	6,370	6,370	5,427	943
Contract Services	52,920	56,746	30,231	26,515
Other	64,177	66,691	53,269	13,422
Capital Outlay	1,200	1,200	1,172	28
Probate Court				
Personal Services	163,601	164,456	151,701	12,755
Materials and Supplies	6,860	6,860	5,753	1,107
Contract Services	5,880	4,480	2,693	1,787
Other	2,597	3,897	3,271	626
Capital Outlay	1,000	1,000	1,000	0

(Continued)

## Geauga County, Ohio

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

#### *General (Continued)*

*Budget Basis*

*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult Probation				
Personal Services	\$70,517	\$71,990	\$71,318	\$672
Materials and Supplies	294	294	294	0
Contract Services	108	108	108	0
Juvenile Probation				
Personal Services	223,471	221,478	217,157	4,321
Materials and Supplies	588	588	574	14
Contract Services	490	490	434	56
Other	5,292	5,293	4,574	719
Capital Outlay	300	300	270	30
Clerk of Courts				
Personal Services	281,542	284,608	279,549	5,059
Materials and Supplies	11,760	10,479	10,096	383
Contract Services	4,263	3,152	3,147	5
Other	4,483	6,875	6,440	435
Municipal Court				
Personal Services	121,271	121,271	106,130	15,141
Other	13,772	13,772	10,767	3,005
Law Library				
Personal Services	47,291	47,540	46,947	593
Public Defender				
Personal Services	191,237	191,372	190,114	1,258
Materials and Supplies	1,372	1,372	840	532
Contract Services	3,360	3,360	2,825	535
Other	3,744	4,655	3,375	1,280
Capital Outlay	407	407	0	407
Total General Government Judicial	2,334,242	2,351,178	2,221,695	129,483
Public Safety				
Detention Home				
Other	379,939	379,939	379,939	0

(Continued)

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (Continued)  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Coroner</b>				
Personal Services	\$62,670	\$62,454	\$62,412	\$42
Materials and Supplies	196	136	136	0
Contract Services	31,360	35,000	33,265	1,735
Other	980	1,105	985	120
<b>Lab and Morgue</b>				
Personal Services	155,549	164,908	164,715	193
Materials and Supplies	686	547	540	7
Other	27,440	26,799	24,918	1,881
<b>Sheriff</b>				
Personal Services	5,593,468	5,654,073	5,652,108	1,965
Materials and Supplies	190,610	225,146	225,127	19
Contract Services	650,944	736,039	727,893	8,146
Other	22,295	21,720	21,470	250
Capital Outlay	293,650	392,630	391,383	1,247
<b>Building Department</b>				
Personal Services	328,066	337,872	332,958	4,914
Materials and Supplies	2,588	4,872	4,872	0
Contract Services	35,770	35,486	35,486	0
Other	4,772	4,725	4,725	0
Capital Outlay	34,000	34,000	33,947	53
<b>Total Public Safety</b>	<u>7,814,983</u>	<u>8,117,451</u>	<u>8,096,879</u>	<u>20,572</u>
<b>Public Works</b>				
Engineer				
Personal Services	122,901	122,008	121,960	48
Materials and Supplies	2,254	3,794	3,716	78
<b>Total Public Works</b>	<u>131,035</u>	<u>131,682</u>	<u>131,538</u>	<u>144</u>
<b>Human Services</b>				
Veterans Services				
Personal Services	216,468	216,468	178,642	37,826
Other	208,404	208,404	162,125	46,279
Capital Outlay	20,000	20,000	8,497	11,503
<b>Total Human Services</b>	<u>444,872</u>	<u>444,872</u>	<u>349,264</u>	<u>95,608</u>

(Continued)

## Geauga County, Ohio

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

#### *General (Continued)*

*Budget Basis*

*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other				
Bonds for Officials	\$3,000	\$3,000	\$2,121	\$879
Insurance	81,100	286,100	278,081	8,019
Contract Services	270,000	82,000	37,624	44,376
Miscellaneous	1,116,306	586,041	355,484	230,557
Miscellaneous - Dues/Membership	20,143	28,239	28,234	5
Miscellaneous - Services	100,000	150,000	127,438	22,562
Miscellaneous - Equipment	30,000	8,200	0	8,200
<b>Total Other</b>	<b>1,620,549</b>	<b>1,143,580</b>	<b>828,982</b>	<b>314,598</b>
Intergovernmental				
Cooperative Extension Service Grants	254,000	254,000	254,000	0
Soil and Water Grants	103,550	103,550	103,550	0
Other Agriculture Programs Grants	5,838	5,838	3,614	2,224
Other Health Programs Grants	238,379	239,979	237,584	2,395
<b>Total Intergovernmental</b>	<b>601,767</b>	<b>603,367</b>	<b>598,748</b>	<b>4,619</b>
<b>Total Expenditures</b>	<b>18,452,707</b>	<b>18,552,165</b>	<b>17,742,564</b>	<b>809,601</b>
Excess of Revenues Over Expenditures	1,296,627	3,492,522	4,583,233	1,090,711
<b>Other Financing Sources (Uses):</b>				
Transfers In	480,000	372,717	382,000	9,283
Transfers Out	(4,030,233)	(5,134,021)	(4,559,923)	574,098
Advances In	0	751,947	751,947	0
Advances Out	0	(751,947)	(951,947)	(200,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,550,233)</b>	<b>(4,761,304)</b>	<b>(4,377,923)</b>	<b>383,381</b>
<b>Net Change in Fund Balance</b>	<b>(2,253,606)</b>	<b>(1,268,782)</b>	<b>205,310</b>	<b>1,474,092</b>
Fund Balance at Beginning of Year	2,619,379	2,619,379	2,619,379	0
Unexpended Prior Year Encumbrances	70,202	70,202	70,202	0
<b>Fund Balance at End of Year</b>	<b>\$435,975</b>	<b>\$1,420,799</b>	<b>\$2,894,891</b>	<b>\$1,474,092</b>

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property and Other Taxes	\$6,364,414	\$6,430,015	\$6,430,017	\$2
Charges for Services	290,000	279,025	307,685	28,660
Intergovernmental	6,250,924	6,652,456	6,823,982	171,526
Interest	2,500	1,400	1,676	276
Contributions/Donations	30,000	0	0	0
Other	4,500	34,175	49,960	15,785
<b>Total Revenues</b>	<b>12,942,338</b>	<b>13,397,071</b>	<b>13,613,320</b>	<b>216,249</b>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	10,336,200	11,165,616	11,100,447	65,169
Materials and Supplies	325,000	307,259	273,413	33,846
Contract Services	851,000	949,384	877,648	71,736
Other	590,000	508,252	445,989	62,263
Capital Outlay	250,000	61,681	59,508	2,173
<b>Total Expenditures</b>	<b>12,352,200</b>	<b>12,992,192</b>	<b>12,757,005</b>	<b>235,187</b>
Excess of Revenues Over Expenditures	590,138	404,879	856,315	451,436
<b>Other Financing Sources (Uses):</b>				
Transfers In	160,000	903	25,000	24,097
Transfers Out	(700,000)	(889,986)	(885,486)	4,500
<b>Total Other Financing Sources (Uses)</b>	<b>(540,000)</b>	<b>(889,083)</b>	<b>(860,486)</b>	<b>28,597</b>
Net Change in Fund Balance	50,138	(484,204)	(4,171)	480,033
Fund Balance at Beginning of Year	947,786	947,786	947,786	0
Unexpended Prior Year Encumbrances	20,221	20,221	20,221	0
<b>Fund Balance at End of Year</b>	<b>\$1,018,145</b>	<b>\$483,803</b>	<b>\$963,836</b>	<b>\$480,033</b>

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$2,850,775	\$4,261,108	\$4,226,448	(\$34,660)
Other	20,000	16,055	16,056	1
Total Revenues	<u>2,870,775</u>	<u>4,277,163</u>	<u>4,242,504</u>	<u>(34,659)</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	2,432,077	2,477,978	2,468,662	9,316
Materials and Supplies	67,000	77,800	73,322	4,478
Contract Services	1,032,000	1,325,377	1,257,698	67,679
Other	870,800	601,303	557,182	44,121
Capital Outlay	113,941	126,441	120,290	6,151
Total Expenditures	<u>4,515,818</u>	<u>4,608,899</u>	<u>4,477,154</u>	<u>131,745</u>
Excess of Revenues Under Expenditures	<u>(1,645,043)</u>	<u>(331,736)</u>	<u>(234,650)</u>	<u>97,086</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,830,058	313,670	334,153	20,483
Transfers Out	(325,000)	(203,123)	(202,354)	769
Total Other Financing Sources (Uses)	<u>1,505,058</u>	<u>110,547</u>	<u>131,799</u>	<u>21,252</u>
Net Change in Fund Balance	(139,985)	(221,189)	(102,851)	118,338
Fund Balance at Beginning of Year	221,189	221,189	221,189	0
Unexpended Prior Year Encumbrances	102,851	102,851	102,851	0
Fund Balance at End of Year	<u><u>\$184,055</u></u>	<u><u>\$102,851</u></u>	<u><u>\$221,189</u></u>	<u><u>\$118,338</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
Debt Service  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property and Other Taxes	\$690,500	\$705,800	\$706,406	\$606
Intergovernmental	85,238	324,657	326,416	1,759
Special Assessments	280,000	371,095	371,095	0
Interest	100,000	6,950	8,624	1,674
<b>Total Revenues</b>	<b>1,155,738</b>	<b>1,408,502</b>	<b>1,412,541</b>	<b>4,039</b>
<b>Expenditures:</b>				
Debt Service:				
Bond Retirement				
Principal Retirement	489,353	496,818	496,818	0
Interest and Fiscal Charges	285,603	285,941	285,941	0
Note Retirement				
Principal Retirement	3,275,000	6,175,000	6,175,000	0
Interest and Fiscal Charges	54,915	93,915	88,931	4,984
Mortgage Revenue Bond				
Principal Retirement	5,000	5,000	5,000	0
Interest and Fiscal Charges	8,050	8,050	8,050	0
<b>Total Expenditures</b>	<b>4,117,921</b>	<b>7,064,724</b>	<b>7,059,740</b>	<b>4,984</b>
Excess of Revenues Under Expenditures	(2,962,183)	(5,656,222)	(5,647,199)	9,023
<b>Other Financing Sources:</b>				
Transfers In	703,401	633,125	634,601	1,476
Notes Issued	3,075,000	2,800,000	2,800,000	0
<b>Total Other Financing Sources</b>	<b>3,778,401</b>	<b>3,432,908</b>	<b>3,434,601</b>	<b>1,693</b>
Net Change in Fund Balance	816,218	(2,223,314)	(2,212,598)	10,716
Fund Balances at Beginning of Year	3,473,984	3,473,984	3,473,984	0
<b>Fund Balances at End of Year</b>	<b>\$4,290,202</b>	<b>\$1,250,670</b>	<b>\$1,261,386</b>	<b>\$10,716</b>

# Geauga County, Ohio

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

### *Construction*

*Budget Basis*

*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$0	\$3,077,092	\$3,088,768	\$11,676
Interest	7,000	23,225	23,651	426
Other	4,400,000	5,228	5,228	0
Total Revenues	<u>4,407,000</u>	<u>3,105,545</u>	<u>3,117,647</u>	<u>12,102</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Contract Services	13,724,127	13,886,019	13,183,996	702,023
Other	10,000	10,000	0	10,000
Capital Outlay	1,500,000	1,904,667	1,904,667	0
Total Expenditures	<u>15,234,127</u>	<u>15,800,686</u>	<u>15,088,663</u>	<u>712,023</u>
Excess of Revenues Under Expenditures	<u>(10,827,127)</u>	<u>(12,695,141)</u>	<u>(11,971,016)</u>	<u>724,125</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	200,000	16,667	16,667	0
Transfers Out	0	(25,000)	(25,000)	0
Notes Issued	10,020,000	10,483,850	4,500,000	(5,983,850)
Advances In	0	750,000	750,000	0
Advances Out	0	(750,000)	(750,000)	0
Total Other Financing Sources (Uses)	<u>10,220,000</u>	<u>10,475,517</u>	<u>4,491,667</u>	<u>(5,983,850)</u>
Net Change in Fund Balance	(607,127)	(2,219,624)	(7,479,349)	(5,259,725)
Fund Balance at Beginning of Year	2,990,105	2,990,105	2,990,105	0
Unexpended Prior Year Encumbrances	299,517	299,517	299,517	0
Fund Balance (Deficit) at End of Year	<u><u>\$2,682,495</u></u>	<u><u>\$1,069,998</u></u>	<u><u>(\$4,189,727)</u></u>	<u><u>(\$5,259,725)</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Water Resources  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$3,975,000	\$3,839,800	\$4,229,903	\$390,103
Interest	35,000	44,642	48,087	3,445
Tap-in Fees	0	344,664	344,700	36
OWDA Loan Proceeds	0	9,727,592	880,410	(8,847,182)
Other	250,000	1,736,970	1,893,889	156,919
Intergovernmental	0	582,594	582,594	0
<b>Total Revenues</b>	<b>4,260,000</b>	<b>16,276,262</b>	<b>7,979,583</b>	<b>(8,296,679)</b>
<b>Expenses:</b>				
Personal Services	1,797,000	1,716,023	1,705,238	10,785
Materials and Supplies	249,300	284,300	274,439	9,861
Contract Services	1,493,500	5,239,545	5,176,865	62,680
Other	109,500	223,395	217,681	5,714
Capital Outlay	961,500	8,936,270	8,436,640	499,630
Principal Retirement	350,000	470,000	394,538	75,462
Interest and Fiscal Charges	350,000	380,000	297,844	82,156
<b>Total Expenses</b>	<b>5,310,800</b>	<b>17,249,533</b>	<b>16,503,245</b>	<b>746,288</b>
Excess of Revenues Over (Under) Expenses	(1,050,800)	(973,271)	(8,523,662)	(7,550,391)
Transfers In	350,000	(920,000)	80,000	1,000,000
Transfers Out	(275,000)	(618,816)	(186,107)	432,709
<b>Net Change in Fund Equity</b>	<b>(975,800)</b>	<b>(2,512,087)</b>	<b>(8,629,769)</b>	<b>(6,117,682)</b>
Fund Equity at Beginning of Year	3,585,525	3,585,525	3,585,525	0
Unexpended Prior Year Encumbrances	106,361	106,361	106,361	0
<b>Fund Equity at End of Year</b>	<b>\$2,716,086</b>	<b>\$1,179,799</b>	<b>(\$4,937,883)</b>	<b>(\$6,117,682)</b>

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$428,000	\$374,500	\$424,634	\$50,134
Other	100,000	76,890	81,587	4,697
Total Revenues	<u>528,000</u>	<u>469,603</u>	<u>524,434</u>	<u>54,831</u>
<b>Expenses:</b>				
Personal Services	159,500	157,987	152,726	5,261
Materials and Supplies	30,000	45,513	41,251	4,262
Contract Services	335,500	406,687	377,414	29,273
Other	5,500	15,750	14,613	1,137
Capital Outlay	30,000	4,313	338	3,975
Total Expenses	<u>560,500</u>	<u>630,250</u>	<u>586,342</u>	<u>43,908</u>
Net Change in Fund Equity	(32,500)	(160,647)	(61,908)	98,739
Fund Equity at Beginning of Year	382,708	382,708	382,708	0
Unexpended Prior Year Encumbrances	14,660	14,660	14,660	0
Fund Equity at End of Year	<u><u>\$364,868</u></u>	<u><u>\$236,721</u></u>	<u><u>\$335,460</u></u>	<u><u>\$98,739</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Storm Water  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Other	\$0	\$0	\$1,035	\$1,035
Total Revenues	<u>0</u>	<u>0</u>	<u>1,035</u>	<u>1,035</u>
<b>Expenses:</b>				
Personal Services	9,612	9,612	9,467	145
Materials and Supplies	865	865	0	865
Contract Services	9,571	19,344	14,108	5,236
Other	1,885	750	163	587
Total Expenses	<u>21,933</u>	<u>30,571</u>	<u>23,738</u>	<u>6,833</u>
Excess of Revenues Under Expenses	(21,933)	(30,571)	(22,703)	7,868
Transfers In	30,571	30,571	30,571	0
Transfers Out	<u>(8,638)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Equity	0	0	7,868	7,868
Fund Equity at Beginning of Year	662	662	662	0
Fund Equity at End of Year	<u><u>\$662</u></u>	<u><u>\$662</u></u>	<u><u>\$8,530</u></u>	<u><u>\$7,868</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Real Estate Assessment  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$1,100,000	\$1,300,000	\$1,249,558	(\$50,442)
Other	0	6,200	6,363	163
Total Revenues	<u>1,100,000</u>	<u>1,306,200</u>	<u>1,255,921</u>	<u>(50,279)</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	734,509	632,484	617,717	14,767
Materials and Supplies	30,500	21,850	18,625	3,225
Contract Services	251,975	386,839	386,839	0
Other	126,750	127,561	114,944	12,617
Capital Outlay	75,000	50,000	49,879	121
Total Expenditures	<u>1,218,734</u>	<u>1,218,734</u>	<u>1,188,004</u>	<u>30,730</u>
Net Change in Fund Balance	(118,734)	87,466	67,917	(19,549)
Fund Balance at Beginning of Year	630,977	630,977	630,977	0
Unexpended Prior Year Encumbrances	133,448	133,448	133,448	0
Fund Balance at End of Year	<u>\$645,691</u>	<u>\$851,891</u>	<u>\$832,342</u>	<u>(\$19,549)</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Delinquent Tax Collector  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$100,000	\$223,900	\$230,445	\$6,545
Total Revenues	<u>100,000</u>	<u>223,900</u>	<u>230,445</u>	<u>6,545</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	132,196	132,196	97,286	34,910
Materials and Supplies	4,000	4,000	2,999	1,001
Other	34,000	34,000	13,931	20,069
Capital Outlay	20,000	20,000	9,723	10,277
Total Expenditures	<u>190,196</u>	<u>190,196</u>	<u>123,939</u>	<u>66,257</u>
Net Change in Fund Balance	(90,196)	33,704	106,506	72,802
Fund Balance at Beginning of Year	508,805	508,805	508,805	0
Unexpended Prior Year Encumbrances	5,053	5,053	5,053	0
Fund Balance at End of Year	<u><u>\$423,662</u></u>	<u><u>\$547,562</u></u>	<u><u>\$620,364</u></u>	<u><u>\$72,802</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Community Development Administration  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$149,000	\$177,000	\$190,350	\$13,350
Total Revenues	<u>149,000</u>	<u>177,000</u>	<u>190,350</u>	<u>13,350</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	144,250	152,553	149,137	3,416
Materials and Supplies	3,000	1,900	1,900	0
Contract Services	50,000	73,725	73,311	414
Other	13,500	15,650	14,438	1,212
Capital Outlay	2,000	5,075	5,075	0
Total Expenditures	<u>212,750</u>	<u>248,903</u>	<u>243,861</u>	<u>5,042</u>
Excess of Revenues Under Expenditures	<u>(63,750)</u>	<u>(71,903)</u>	<u>(53,511)</u>	<u>18,392</u>
<b>Other Financing Sources:</b>				
Transfers In	60,000	60,000	53,391	(6,609)
Total Other Financing Sources	<u>60,000</u>	<u>60,000</u>	<u>53,391</u>	<u>(6,609)</u>
Net Change in Fund Balance	(3,750)	(11,903)	(120)	11,783
Fund Balance at Beginning of Year	11,913	11,913	11,913	0
Unexpended Prior Year Encumbrances	1,743	1,743	1,743	0
Fund Balance at End of Year	<u>\$9,906</u>	<u>\$1,753</u>	<u>\$13,536</u>	<u>\$11,783</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$92,000	\$97,800	\$103,876	\$6,076
Total Revenues	<u>92,000</u>	<u>97,800</u>	<u>103,876</u>	<u>6,076</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Contract Services	162,400	162,400	116,955	45,445
Capital Outlay	30,000	30,000	3,640	26,360
Total Expenditures	<u>192,400</u>	<u>192,400</u>	<u>120,595</u>	<u>71,805</u>
Net Change in Fund Balance	(100,400)	(94,600)	(16,719)	77,881
Fund Balance at Beginning of Year	100,452	100,452	100,452	0
Unexpended Prior Year Encumbrances	10,296	10,296	10,296	0
Fund Balance at End of Year	<u><u>\$10,348</u></u>	<u><u>\$16,148</u></u>	<u><u>\$94,029</u></u>	<u><u>\$77,881</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Escrow Interest  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Interest	\$0	\$4,150	\$4,156	\$6
Total Revenues	<u>0</u>	<u>4,150</u>	<u>4,156</u>	<u>6</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Contract Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	4,150	4,156	6
Fund Balance at Beginning of Year	5,232	5,232	5,232	0
Fund Balance at End of Year	<u>\$5,232</u>	<u>\$9,382</u>	<u>\$9,388</u>	<u>\$6</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Bicentennial  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$2,000	\$0	\$0	\$0
Interest	5,000	0	0	0
Total Revenues	<u>7,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Contract Services	6,000	0	0	0
Other	1,500	1,250	749	501
Total Expenditures	<u>7,500</u>	<u>1,250</u>	<u>749</u>	<u>501</u>
Net Change in Fund Balance	(500)	(1,250)	(749)	501
Fund Balance at Beginning of Year	1,305	1,305	1,305	0
Unexpended Prior Year Encumbrances	269	269	269	0
Fund Balance at End of Year	<u><u>\$1,074</u></u>	<u><u>\$324</u></u>	<u><u>\$825</u></u>	<u><u>\$501</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Help America Vote  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Capital Outlay	0	21,000	0	21,000
Total Expenditures	<u>0</u>	<u>21,000</u>	<u>0</u>	<u>21,000</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(21,000)</u>	<u>0</u>	<u>21,000</u>
<b>Other Financing Sources:</b>				
Transfers In	0	6,736	6,736	0
Total Other Financing Sources	<u>0</u>	<u>6,736</u>	<u>6,736</u>	<u>0</u>
Net Change in Fund Balance	0	(14,264)	6,736	21,000
Fund Balance at Beginning of Year	14,264	14,264	14,264	0
Fund Balance at End of Year	<u>\$14,264</u>	<u>\$0</u>	<u>\$21,000</u>	<u>\$21,000</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Certificate of Title  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$260,000	\$325,000	\$333,710	\$8,710
Total Revenues	<u>260,000</u>	<u>325,020</u>	<u>333,730</u>	<u>8,710</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Personal Services	263,178	263,178	233,063	30,115
Materials and Supplies	12,000	12,000	7,127	4,873
Contract Services	750	750	0	750
Other	16,050	16,050	8,449	7,601
Total Expenditures	<u>291,978</u>	<u>291,978</u>	<u>248,639</u>	<u>43,339</u>
Net Change in Fund Balance	(31,978)	33,042	85,091	52,049
Fund Balance at Beginning of Year	226,152	226,152	226,152	0
Unexpended Prior Year Encumbrances	1,459	1,459	1,459	0
Fund Balance at End of Year	<u><u>\$195,633</u></u>	<u><u>\$260,653</u></u>	<u><u>\$312,702</u></u>	<u><u>\$52,049</u></u>

# Geauga County, Ohio

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

### CASA

#### *Budget Basis*

*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$23,808	\$21,824	\$23,808	\$1,984
Other	0	1,250	1,900	650
Total Revenues	<u>23,808</u>	<u>23,074</u>	<u>25,708</u>	<u>650</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Personal Services	92,901	92,901	89,307	3,594
Materials and Supplies	2,000	2,000	1,190	810
Other	8,500	8,500	6,815	1,685
Capital Outlay	500	500	500	0
Total Expenditures	<u>103,901</u>	<u>103,901</u>	<u>97,812</u>	<u>6,089</u>
Excess of Revenues Under Expenditures	<u>(80,093)</u>	<u>(80,827)</u>	<u>(72,104)</u>	<u>8,723</u>
<b>Other Financing Sources:</b>				
Transfers In	67,975	67,975	67,975	0
Total Other Financing Sources	<u>67,975</u>	<u>67,975</u>	<u>67,975</u>	<u>0</u>
Net Change in Fund Balance	(12,118)	(12,852)	(4,129)	8,723
Fund Balance at Beginning of Year	21,758	21,758	21,758	0
Unexpended Prior Year Encumbrances	1,490	1,490	1,490	0
Fund Balance at End of Year	<u>\$11,130</u>	<u>\$10,396</u>	<u>\$19,119</u>	<u>\$8,723</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Intensive Supervision  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$38,662	\$40,468	\$40,468	\$0
Other	5,000	3,562	2,793	(769)
<b>Total Revenues</b>	<b>43,662</b>	<b>44,030</b>	<b>43,261</b>	<b>(769)</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Personal Services	35,719	36,808	36,241	567
Materials and Supplies	430	160	92	68
Contract Services	2,385	2,385	0	2,385
Other	5,513	5,583	4,594	989
<b>Total Expenditures</b>	<b>44,047</b>	<b>46,081</b>	<b>42,021</b>	<b>4,060</b>
<b>Net Change in Fund Balance</b>	<b>(385)</b>	<b>(2,051)</b>	<b>1,240</b>	<b>3,291</b>
Fund Balance at Beginning of Year	2,051	2,051	2,051	0
Unexpended Prior Year Encumbrances	6,018	6,018	6,018	0
<b>Fund Balance at End of Year</b>	<b>\$7,684</b>	<b>\$6,018</b>	<b>\$9,309</b>	<b>\$3,291</b>

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$231,256	\$219,106	\$219,102	(\$4)
Other	0	45	45	0
Total Revenues	<u>231,256</u>	<u>219,151</u>	<u>219,147</u>	<u>(4)</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Personal Services	146,291	146,291	127,769	18,522
Materials and Supplies	5,700	5,700	5,489	211
Contract Services	131,600	141,600	84,142	57,458
Other	11,162	12,233	8,825	3,408
Total Expenditures	<u>294,753</u>	<u>305,824</u>	<u>226,225</u>	<u>79,599</u>
Excess of Revenues Under Expenditures	<u>(63,497)</u>	<u>(86,673)</u>	<u>(7,078)</u>	<u>79,595</u>
<b>Other Financing Uses:</b>				
Transfers Out	(70,000)	(88,000)	(88,000)	0
Total Other Financing Uses	<u>(70,000)</u>	<u>(88,000)</u>	<u>(88,000)</u>	<u>0</u>
Net Change in Fund Balance	(133,497)	(174,673)	(95,078)	79,595
Fund Balance at Beginning of Year	477,872	477,872	477,872	0
Unexpended Prior Year Encumbrances	6,129	6,129	6,129	0
Fund Balance at End of Year	<u>\$350,504</u>	<u>\$309,328</u>	<u>\$388,923</u>	<u>\$79,595</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Contract Services	15,000	15,000	15,000	0
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>
<b>Other Financing Sources:</b>				
Transfers In	15,000	12,500	12,500	0
Total Other Financing Sources	<u>15,000</u>	<u>12,500</u>	<u>12,500</u>	<u>0</u>
Net Change in Fund Balance	0	(2,500)	(2,500)	0
Fund Balance at Beginning of Year	2,585	2,585	2,585	0
Fund Balance at End of Year	<u><u>\$2,585</u></u>	<u><u>\$85</u></u>	<u><u>\$85</u></u>	<u><u>\$0</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Court Technology  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Other	\$0	\$5	\$10	\$5
Total Revenues	<u>0</u>	<u>5</u>	<u>10</u>	<u>5</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Personal Services	15,880	85,031	76,639	8,392
Materials and Supplies	1,250	5,000	4,630	370
Contract Services	2,500	27,847	0	27,847
Other	16,250	29,000	17,873	11,127
Capital Outlay	7,500	625,000	405,805	219,195
Total Expenditures	<u>43,380</u>	<u>771,878</u>	<u>504,947</u>	<u>266,931</u>
Excess of Revenues Under Expenditures	<u>(43,380)</u>	<u>(771,873)</u>	<u>(504,937)</u>	<u>266,936</u>
<b>Other Financing Sources:</b>				
Transfers In	0	782,674	782,674	0
Total Other Financing Sources	<u>0</u>	<u>782,674</u>	<u>782,674</u>	<u>0</u>
Net Change in Fund Balance	(43,380)	10,801	277,737	266,936
Fund Balance at Beginning of Year	8,570	8,570	8,570	0
Fund Balance at End of Year	<u>(\$34,810)</u>	<u>\$19,371</u>	<u>\$286,307</u>	<u>\$266,936</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Juvenile Recovery  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$0	\$1,215	\$1,965	\$750
Other	0	500	500	0
Total Revenues	<u>0</u>	<u>1,715</u>	<u>2,465</u>	<u>750</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Other	500	500	0	500
Total Expenditures	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
Net Change in Fund Balance	(500)	1,215	2,465	1,250
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>(\$500)</u></u>	<u><u>\$1,215</u></u>	<u><u>\$2,465</u></u>	<u><u>\$1,250</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Juvenile Accountability  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$8,000	\$6,000	\$6,000	\$0
Total Revenues	<u>8,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Contract Services	0	6,000	6,000	0
Total Expenditures	<u>0</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>
Net Change in Fund Balance	8,000	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$8,000</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Common Pleas Indigent Driver  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$0	\$25	\$25	\$0
Total Revenues	<u>0</u>	<u>25</u>	<u>25</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Personal Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	25	25	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$25</u></u>	<u><u>\$25</u></u>	<u><u>\$0</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Other	\$0	\$110,700	\$133,383	\$22,683
Total Revenues	<u>0</u>	<u>110,700</u>	<u>133,383</u>	<u>22,683</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	142,613	142,613	109,038	33,575
Materials and Supplies	2,500	2,500	393	2,107
Contract Services	123,000	139,896	74,845	65,051
Other	65,500	65,500	39,198	26,302
Capital Outlay	250,000	250,000	68,320	181,680
Total Expenditures	<u>583,613</u>	<u>600,509</u>	<u>291,794</u>	<u>308,715</u>
Excess of Revenues Under Expenditures	<u>(583,613)</u>	<u>(489,809)</u>	<u>(158,411)</u>	<u>331,398</u>
<b>Other Financing Uses:</b>				
Transfers Out	(390,000)	(377,141)	(375,000)	2,141
Total Other Financing Uses	<u>(390,000)</u>	<u>(377,141)</u>	<u>(375,000)</u>	<u>2,141</u>
Net Change in Fund Balance	(973,613)	(866,950)	(533,411)	333,539
Fund Balance at Beginning of Year	1,493,661	1,493,661	1,493,661	0
Unexpended Prior Year Encumbrances	18,356	18,356	18,356	0
Fund Balance at End of Year	<u><u>\$538,404</u></u>	<u><u>\$645,067</u></u>	<u><u>\$978,606</u></u>	<u><u>\$333,539</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
800 System Communication  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Other	\$134,000	\$120,016	\$128,510	\$8,494
Total Revenues	<u>134,000</u>	<u>120,016</u>	<u>128,510</u>	<u>8,494</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	62,866	53,166	36,132	17,034
Materials and Supplies	1,000	1,000	627	373
Contract Services	90,500	141,260	112,030	29,230
Other	25,384	14,180	10,051	4,129
Capital Outlay	17,000	34,700	28,207	6,493
Total Expenditures	<u>196,750</u>	<u>244,306</u>	<u>187,047</u>	<u>57,259</u>
Excess of Revenues Under Expenditures	<u>(62,750)</u>	<u>(124,290)</u>	<u>(58,537)</u>	<u>65,753</u>
<b>Other Financing Sources:</b>				
Transfers In	48,050	42,750	42,750	0
Total Other Financing Sources	<u>48,050</u>	<u>42,750</u>	<u>42,750</u>	<u>0</u>
Net Change in Fund Balance	(14,700)	(81,540)	(15,787)	65,753
Fund Balance at Beginning of Year	81,539	81,539	81,539	0
Unexpended Prior Year Encumbrances	2,292	2,292	2,292	0
Fund Balance at End of Year	<u><u>\$69,131</u></u>	<u><u>\$2,291</u></u>	<u><u>\$68,044</u></u>	<u><u>\$65,753</u></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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$4,000	\$5,175	\$6,448	\$1,273
Other	10,000	9,000	9,249	249
Total Revenues	<u>14,000</u>	<u>14,175</u>	<u>15,697</u>	<u>1,522</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	445,494	444,494	431,022	13,472
Materials and Supplies	22,000	22,000	19,709	2,291
Contract Services	21,000	22,700	20,769	1,931
Other	9,400	12,150	6,802	5,348
Capital Outlay	6,500	5,500	3,352	2,148
Total Expenditures	<u>504,394</u>	<u>506,844</u>	<u>481,654</u>	<u>25,190</u>
Excess of Revenues Under Expenditures	<u>(490,394)</u>	<u>(492,669)</u>	<u>(465,957)</u>	<u>26,712</u>
<b>Other Financing Sources:</b>				
Transfers In	448,696	470,558	473,717	3,159
Total Other Financing Sources	<u>448,696</u>	<u>470,558</u>	<u>473,717</u>	<u>3,159</u>
Net Change in Fund Balance	(41,698)	(22,111)	7,760	29,871
Fund Balance at Beginning of Year	100,750	100,750	100,750	0
Unexpended Prior Year Encumbrances	4,584	4,584	4,584	0
Fund Balance at End of Year	<u>\$63,636</u>	<u>\$83,223</u>	<u>\$113,094</u>	<u>\$29,871</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$77,000	\$84,359	\$84,359	\$0
Total Revenues	<u>77,000</u>	<u>84,359</u>	<u>84,359</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	104,729	83,982	73,147	10,835
Materials and Supplies	4,377	4,378	4,300	78
Other	330	330	320	10
Total Expenditures	<u>109,436</u>	<u>88,690</u>	<u>77,767</u>	<u>10,923</u>
Excess of Revenues Over (Under) Expenditures	<u>(32,436)</u>	<u>(4,331)</u>	<u>6,592</u>	<u>10,923</u>
<b>Other Financing Sources:</b>				
Transfers In	13,827	3,775	3,775	0
Total Other Financing Sources	<u>13,827</u>	<u>3,775</u>	<u>3,775</u>	<u>0</u>
Net Change in Fund Balance	(18,609)	(556)	10,367	10,923
Fund Balance at Beginning of Year	40,801	40,801	40,801	0
Unexpended Prior Year Encumbrances	145	145	145	0
Fund Balance at End of Year	<u>\$22,337</u>	<u>\$40,390</u>	<u>\$51,313</u>	<u>\$10,923</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Motor Vehicle License  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Permissive Motor Vehicle License Tax	\$430,000	\$430,000	\$436,813	\$6,813
Charges for Services	108,815	108,815	111,906	3,091
Fines and Forfeitures	76,500	76,500	86,357	9,857
Intergovernmental	4,685,118	4,685,118	4,789,838	104,720
Interest	9,200	9,200	9,188	(12)
Other	21,867	21,867	21,766	(101)
Total Revenues	<u>5,331,500</u>	<u>5,331,500</u>	<u>5,455,868</u>	<u>124,368</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Personal Services	3,201,658	3,202,592	3,158,454	44,138
Materials and Supplies	803,000	803,000	755,741	47,259
Contract Services	1,215,000	1,220,000	856,298	363,702
Other	837,500	585,428	447,776	137,652
Capital Outlay	389,500	389,500	365,467	24,033
Claims	4,211	4,211	3,763	448
Total Expenditures	<u>6,450,869</u>	<u>6,204,731</u>	<u>5,587,499</u>	<u>617,232</u>
Excess of Revenues Under Expenditures	<u>(1,119,369)</u>	<u>(873,231)</u>	<u>(131,631)</u>	<u>741,600</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	688,500	688,500	688,500	0
Transfers Out	0	(246,138)	(246,138)	0
Total Other Financing Sources (Uses)	<u>688,500</u>	<u>442,362</u>	<u>442,362</u>	<u>0</u>
Net Change in Fund Balance	(430,869)	(430,869)	310,731	741,600
Fund Balance at Beginning of Year	433,305	433,305	433,305	0
Unexpended Prior Year Encumbrances	1,478	1,478	1,478	0
Fund Balance at End of Year	<u>\$3,914</u>	<u>\$3,914</u>	<u>\$745,514</u>	<u>\$741,600</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Ditch Maintenance  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Special Assessments	\$0	\$480	\$480	\$0
Total Revenues	<u>0</u>	<u>480</u>	<u>480</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Contract Services	0	3,037	2,338	699
Total Expenditures	<u>0</u>	<u>3,037</u>	<u>2,338</u>	<u>699</u>
Net Change in Fund Balance	0	(2,557)	(1,858)	699
Fund Balance at Beginning of Year	3,037	3,037	3,037	0
Fund Balance at End of Year	<u><u>\$3,037</u></u>	<u><u>\$480</u></u>	<u><u>\$1,179</u></u>	<u><u>\$699</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property and Other Taxes	\$1,275,400	\$2,473,941	\$2,473,943	\$2
Intergovernmental	3,358,466	3,398,631	3,472,628	73,997
Other	32,500	62,460	75,592	13,132
Total Revenues	<u>4,666,366</u>	<u>5,935,032</u>	<u>6,022,163</u>	<u>87,131</u>
<b>Expenditures:</b>				
Current:				
Health				
Personal Services	381,669	355,059	342,801	12,258
Materials and Supplies	7,500	7,500	7,500	0
Contract Services	4,198,278	4,848,478	4,817,029	31,449
Other	53,000	64,610	54,037	10,573
Capital Outlay	20,800	63,600	49,633	13,967
Total Expenditures	<u>4,661,247</u>	<u>5,339,247</u>	<u>5,271,000</u>	<u>68,247</u>
Net Change in Fund Balance	5,119	595,785	751,163	155,378
Fund Balance at Beginning of Year	1,149,656	1,149,656	1,149,656	0
Unexpended Prior Year Encumbrances	242,238	242,238	242,238	0
Fund Balance at End of Year	<u>\$1,397,013</u>	<u>\$1,987,679</u>	<u>\$2,143,057</u>	<u>\$155,378</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Dog and Kennel  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$10,500	\$5,500	\$6,195	\$695
Licenses and Permits	158,000	140,000	138,441	(\$1,559)
Fines and Forfeitures	18,750	7,310	7,273	(37)
Other	13,500	22,100	41,510	19,410
<b>Total Revenues</b>	<u>200,750</u>	<u>174,910</u>	<u>193,419</u>	<u>18,509</u>
<b>Expenditures:</b>				
Current:				
Health				
Personal Services	168,199	138,199	124,133	14,066
Materials and Supplies	22,500	22,500	14,796	7,704
Contract Services	5,000	5,000	1,040	3,960
Other	15,000	25,000	17,682	7,318
Capital Outlay	41,800	41,800	33,644	8,156
Claims	800	800	0	800
<b>Total Expenditures</b>	<u>253,299</u>	<u>233,299</u>	<u>191,295</u>	<u>42,004</u>
<b>Net Change in Fund Balance</b>	(52,549)	(58,389)	2,124	60,513
Fund Balance at Beginning of Year	68,012	68,012	68,012	0
Unexpended Prior Year Encumbrances	432	432	432	0
<b>Fund Balance at End of Year</b>	<u>\$15,895</u>	<u>\$10,055</u>	<u>\$70,568</u>	<u>\$60,513</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Clean Water Act  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Health				
Contract Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	1	1	1	0
Fund Balance at End of Year	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$0</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Children's Services Levy  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property and Other Taxes	\$783,000	\$802,879	\$802,880	\$1
Intergovernmental	1,435,056	1,364,700	1,401,314	36,614
Other	80,000	61,150	66,658	5,508
Total Revenues	<u>2,298,056</u>	<u>2,228,729</u>	<u>2,270,852</u>	<u>42,123</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	0	47	47	0
Contract Services	751,200	1,477,502	1,470,633	6,869
Other	36,600	879,105	724,496	154,609
Grants	192,380	178,795	148,990	29,805
Total Expenditures	<u>980,180</u>	<u>2,535,449</u>	<u>2,344,166</u>	<u>191,283</u>
Excess of Revenues Over (Under) Expenditures	<u>1,317,876</u>	<u>(306,720)</u>	<u>(73,314)</u>	<u>233,406</u>
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(1,317,876)	(232,327)	(232,327)	0
Advances In	0	200,000	200,000	0
Total Other Financing Sources (Uses)	<u>(1,317,876)</u>	<u>(32,327)</u>	<u>(32,327)</u>	<u>0</u>
Net Change in Fund Balance	0	(339,047)	(105,641)	233,406
Fund Balance at Beginning of Year	358,747	358,747	358,747	0
Unexpended Prior Year Encumbrances	122,358	122,358	122,358	0
Fund Balance at End of Year	<u><u>\$481,105</u></u>	<u><u>\$142,058</u></u>	<u><u>\$375,464</u></u>	<u><u>\$233,406</u></u>

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$500,000	\$150,965	\$150,965	\$0
Other	110,000	102,050	101,997	(53)
Total Revenues	<u>610,000</u>	<u>253,015</u>	<u>252,962</u>	<u>(53)</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Contract Services	1,010,000	1,400,000	1,389,529	10,471
Total Expenditures	<u>1,010,000</u>	<u>1,400,000</u>	<u>1,389,529</u>	<u>10,471</u>
Excess of Revenues Under Expenditures	<u>(400,000)</u>	<u>(1,146,985)</u>	<u>(1,136,567)</u>	<u>10,418</u>
<b>Other Financing Sources:</b>				
Transfers In	400,000	885,486	885,486	0
Total Other Financing Sources	<u>400,000</u>	<u>885,486</u>	<u>885,486</u>	<u>0</u>
Net Change in Fund Balance	0	(261,499)	(251,081)	10,418
Fund Balance at Beginning of Year	261,500	261,500	261,500	0
Unexpended Prior Year Encumbrances	1,402	1,402	1,402	0
Fund Balance at End of Year	<u>\$262,902</u>	<u>\$1,403</u>	<u>\$11,821</u>	<u>\$10,418</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Child Support Enforcement  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$225,000	\$260,284	\$286,347	\$26,063
Intergovernmental	535,693	666,300	709,295	42,995
Other	5,000	138,416	138,418	2
Total Revenues	<u>765,693</u>	<u>1,065,000</u>	<u>1,134,060</u>	<u>69,060</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	540,350	539,233	512,237	26,996
Materials and Supplies	2,500	2,500	1,800	700
Contract Services	146,828	571,378	541,031	30,347
Other	25,000	19,000	13,241	5,759
Capital Outlay	17,000	17,000	920	16,080
Total Expenditures	<u>731,678</u>	<u>1,149,111</u>	<u>1,069,229</u>	<u>79,882</u>
Excess of Revenues Over (Under) Expenditures	<u>34,015</u>	<u>(84,111)</u>	<u>64,831</u>	<u>148,942</u>
<b>Other Financing Uses:</b>				
Transfers Out	(325,000)	(31,567)	0	31,567
Total Other Financing Uses	<u>(325,000)</u>	<u>(31,567)</u>	<u>0</u>	<u>31,567</u>
Net Change in Fund Balance	(290,985)	(115,678)	64,831	180,509
Fund Balance at Beginning of Year	290,985	290,985	290,985	0
Unexpended Prior Year Encumbrances	30,491	30,491	30,491	0
Fund Balance at End of Year	<u>\$30,491</u>	<u>\$205,798</u>	<u>\$386,307</u>	<u>\$180,509</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Transportation Administration  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$500,000	\$426,280	\$451,933	\$25,653
Intergovernmental	450,000	598,103	601,171	3,068
Total Revenues	<u>950,000</u>	<u>1,024,383</u>	<u>1,053,104</u>	<u>28,721</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	781,977	802,477	767,922	34,555
Materials and Supplies	2,900	4,400	2,754	1,646
Contract Service	45,000	90,650	85,146	5,504
Other	126,000	250,000	225,591	24,409
Total Expenditures	<u>955,877</u>	<u>1,147,527</u>	<u>1,081,413</u>	<u>66,114</u>
Excess of Revenues Under Expenditures	<u>(5,877)</u>	<u>(123,144)</u>	<u>(28,309)</u>	<u>94,835</u>
<b>Other Financing Sources:</b>				
Transfers In	48,000	44,632	44,632	0
Total Other Financing Sources	<u>48,000</u>	<u>44,632</u>	<u>44,632</u>	<u>0</u>
Net Change in Fund Balance	42,123	(78,512)	16,323	94,835
Fund Balance at Beginning of Year	119,692	119,692	119,692	0
Unexpended Prior Year Encumbrances	6,100	6,100	6,100	0
Fund Balance at End of Year	<u>\$167,915</u>	<u>\$47,280</u>	<u>\$142,115</u>	<u>\$94,835</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property and Other Taxes	\$1,653,000	\$1,721,162	\$1,721,162	\$0
Intergovernmental	358,000	351,798	346,028	(5,770)
Contributions/Donations	136,500	0	0	0
Other	0	132,075	145,589	13,514
<b>Total Revenues</b>	<u>2,147,500</u>	<u>2,205,035</u>	<u>2,212,779</u>	<u>7,744</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	1,416,275	1,322,344	1,268,957	53,387
Contract Services	645,700	656,100	511,460	144,640
Other	1,133,200	1,216,731	1,013,970	202,761
Capital Outlay	54,000	54,000	33,496	20,504
<b>Total Expenditures</b>	<u>3,249,175</u>	<u>3,249,175</u>	<u>2,827,883</u>	<u>421,292</u>
<b>Net Change in Fund Balance</b>	(1,101,675)	(1,044,140)	(615,104)	429,036
Fund Balance at Beginning of Year	1,395,993	1,395,993	1,395,993	0
Unexpended Prior Year Encumbrances	40,229	40,229	40,229	0
<b>Fund Balance at End of Year</b>	<u>\$334,547</u>	<u>\$392,082</u>	<u>\$821,118</u>	<u>\$429,036</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
County Home  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$192,000	\$225,000	\$236,106	\$11,106
Other	25,000	3,100	3,733	633
Total Revenues	<u>217,000</u>	<u>228,100</u>	<u>239,839</u>	<u>11,739</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	506,271	502,888	481,665	21,223
Materials and Supplies	40,000	40,000	39,986	14
Contract Services	44,000	44,000	43,931	69
Other	4,650	8,559	8,468	91
Capital Outlay	1,400	874	874	0
Total Expenditures	<u>596,321</u>	<u>596,321</u>	<u>574,924</u>	<u>21,397</u>
Excess of Revenues Under Expenditures	<u>(379,321)</u>	<u>(368,221)</u>	<u>(335,085)</u>	<u>33,136</u>
<b>Other Financing Sources:</b>				
Transfers In	343,026	343,026	343,026	0
Total Other Financing Sources	<u>343,026</u>	<u>343,026</u>	<u>343,026</u>	<u>0</u>
Net Change in Fund Balance	(36,295)	(25,195)	7,941	33,136
Fund Balance at Beginning of Year	69,012	69,012	69,012	0
Unexpended Prior Year Encumbrances	2,971	2,971	2,971	0
Fund Balance at End of Year	<u>\$35,688</u>	<u>\$46,788</u>	<u>\$79,924</u>	<u>\$33,136</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Medicaid Risk  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	1,671	1,671	1,671	0
Fund Balance at End of Year	<u><u>\$1,671</u></u>	<u><u>\$1,671</u></u>	<u><u>\$1,671</u></u>	<u><u>\$0</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Workforce Investment Act  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Other	\$0	\$2,294	\$2,294	\$0
Total Revenues	<u>0</u>	<u>2,294</u>	<u>2,294</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Contracted Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	2,294	2,294	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$2,294</u></u>	<u><u>\$2,294</u></u>	<u><u>\$0</u></u>

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Interest	\$3,200	\$1,445	\$0	(\$1,445)
Other	1,103,000	813,981	841,483	27,502
Total Revenues	<u>1,106,200</u>	<u>815,426</u>	<u>841,483</u>	<u>26,057</u>
<b>Expenditures:</b>				
Current:				
Economic Development and Assistance				
Other	863,000	863,000	773,075	89,925
Total Expenditures	<u>863,000</u>	<u>863,000</u>	<u>773,075</u>	<u>89,925</u>
Excess of Revenues Over (Under) Expenditures	<u>243,200</u>	<u>(47,574)</u>	<u>68,408</u>	<u>115,982</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	16,555	16,555	0
Transfers Out	(250,000)	(250,000)	(65,000)	185,000
Total Other Financing Sources (Uses)	<u>(250,000)</u>	<u>(233,445)</u>	<u>(48,445)</u>	<u>185,000</u>
Net Change in Fund Balance	(6,800)	(281,019)	19,963	300,982
Fund Balance at Beginning of Year	654,289	654,289	654,289	0
Unexpended Prior Year Encumbrances	3,742	3,742	3,742	0
Fund Balance at End of Year	<u>\$651,231</u>	<u>\$377,012</u>	<u>\$677,994</u>	<u>\$300,982</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Farmland Preservation  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$0	\$196,959	\$196,959	\$0
Other	28,575	500	500	0
<b>Total Revenues</b>	<b>28,575</b>	<b>197,459</b>	<b>197,459</b>	<b>0</b>
<b>Expenditures:</b>				
Current:				
Economic Development and Assistance				
Personal Services	2,401	2,401	2,245	156
Materials and Supplies	2,000	2,000	506	1,494
Contract Services	0	196,959	196,959	0
Other	8,000	8,000	5,661	2,339
<b>Total Expenditures</b>	<b>12,401</b>	<b>209,360</b>	<b>205,371</b>	<b>3,989</b>
Net Change in Fund Balance	16,174	(11,901)	(7,912)	3,989
Fund Balance at Beginning of Year	48,044	48,044	48,044	0
<b>Fund Balance at End of Year</b>	<b>\$64,218</b>	<b>\$36,143</b>	<b>\$40,132</b>	<b>\$3,989</b>

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Permissive Motor Vehicle License Tax	\$70,000	\$70,000	\$72,487	\$2,487
Total Revenues	<u>70,000</u>	<u>70,000</u>	<u>72,487</u>	<u>2,487</u>
<b>Expenditures:</b>				
Intergovernmental:				
Rotary	70,000	233,659	90,000	143,659
Total Expenditures	<u>70,000</u>	<u>233,659</u>	<u>90,000</u>	<u>143,659</u>
Net Change in Fund Balance	0	(163,659)	(17,513)	146,146
Fund Balance at Beginning of Year	163,659	163,659	163,659	0
Fund Balance at End of Year	<u>\$163,659</u>	<u>\$0</u>	<u>\$146,146</u>	<u>\$146,146</u>

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$50,129	\$46,136	\$46,136	\$0
Other	1,000	0	0	\$0
Total Revenues	<u>51,129</u>	<u>46,136</u>	<u>46,136</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	61,469	60,031	57,472	2,559
Materials and Supplies	467	1,562	1,562	0
Other	1,000	1,343	1,343	0
Capital Outlay	0	3,400	3,400	0
Total Expenditures	<u>62,936</u>	<u>66,336</u>	<u>63,777</u>	<u>2,559</u>
Excess of Revenues Under Expenditures	<u>(11,807)</u>	<u>(20,200)</u>	<u>(17,641)</u>	<u>2,559</u>
<b>Other Financing Sources:</b>				
Transfers In	14,822	16,055	16,055	0
Total Other Financing Sources	<u>14,822</u>	<u>16,055</u>	<u>16,055</u>	<u>0</u>
Net Change in Fund Balance	3,015	(4,145)	(1,586)	2,559
Fund Balance at Beginning of Year	15,441	15,441	15,441	0
Unexpended Prior Year Encumbrances	0	0	0	0
Fund Balance at End of Year	<u><u>\$18,456</u></u>	<u><u>\$11,296</u></u>	<u><u>\$13,855</u></u>	<u><u>\$2,559</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Indigent Guardianship  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$10,000	\$10,000	\$9,789	(\$211)
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>9,789</u>	<u>(211)</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Contract Services	1,500	1,500	1,125	375
Other	3,500	3,500	3,347	153
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>4,472</u>	<u>528</u>
Excess of Revenues Over Expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,317</u>	<u>317</u>
<b>Other Financing Uses:</b>				
Transfers Out	(5,000)	(12,500)	(12,500)	0
Total Other Financing Uses	<u>(5,000)</u>	<u>(12,500)</u>	<u>(12,500)</u>	<u>0</u>
Net Change in Fund Balance	0	(7,500)	(7,183)	317
Fund Balance at Beginning of Year	27,690	27,690	27,690	0
Unexpended Prior Year Encumbrances	2,766	2,766	2,766	0
Fund Balance at End of Year	<u>\$30,456</u>	<u>\$22,956</u>	<u>\$23,273</u>	<u>\$317</u>

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	667	667	667	0
Fund Balance at End of Year	<u><u>\$667</u></u>	<u><u>\$667</u></u>	<u><u>\$667</u></u>	<u><u>\$0</u></u>

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	0	0	0	0
Total Expenditures	0	0	0	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	54	54	54	0
Fund Balance at End of Year	\$54	\$54	\$54	\$0

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Licenses and Permits	\$20,000	\$19,000	\$19,102	\$102
Total Revenues	<u>20,000</u>	<u>19,000</u>	<u>19,102</u>	<u>102</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	20,000	20,000	18,422	1,578
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>18,422</u>	<u>1,578</u>
Net Change in Fund Balance	0	(1,000)	680	1,680
Fund Balance at Beginning of Year	18,747	18,747	18,747	0
Fund Balance at End of Year	<u>\$18,747</u>	<u>\$17,747</u>	<u>\$19,427</u>	<u>\$1,680</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$7,500	\$5,500	\$6,011	\$511
Total Revenues	<u>7,500</u>	<u>5,500</u>	<u>6,011</u>	<u>511</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	6,135	61	61	0
Materials and Supplies	200	200	0	200
Total Expenditures	<u>6,335</u>	<u>261</u>	<u>61</u>	<u>200</u>
Net Change in Fund Balance	1,165	5,239	5,950	711
Fund Balance at Beginning of Year	4,795	4,795	4,795	0
Fund Balance at End of Year	<u><u>\$5,960</u></u>	<u><u>\$10,034</u></u>	<u><u>\$10,745</u></u>	<u><u>\$711</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Drug Law Enforcement  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$1,500	\$750	\$818	\$68
Total Revenues	<u>1,500</u>	<u>750</u>	<u>818</u>	<u>68</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	1,500	1,500	0	1,500
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
Net Change in Fund Balance	0	(750)	818	1,568
Fund Balance at Beginning of Year	5,535	5,535	5,535	0
Fund Balance at End of Year	<u><u>\$5,535</u></u>	<u><u>\$4,785</u></u>	<u><u>\$6,353</u></u>	<u><u>\$1,568</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$200	\$188	\$187	(\$1)
Total Revenues	<u>200</u>	<u>188</u>	<u>187</u>	<u>(1)</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Contract Services	200	200	0	200
Total Expenditures	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>
Net Change in Fund Balance	0	(12)	187	199
Fund Balance at Beginning of Year	1,138	1,138	1,138	0
Fund Balance at End of Year	<u><u>\$1,138</u></u>	<u><u>\$1,126</u></u>	<u><u>\$1,325</u></u>	<u><u>\$199</u></u>

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Contract Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	701	701	701	0
Unexpended Prior Year Encumbrances	5,711	5,711	5,711	0
Fund Balance at End of Year	<u><u>\$6,412</u></u>	<u><u>\$6,412</u></u>	<u><u>\$6,412</u></u>	<u><u>\$0</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$61,234	\$38,603	\$53,403	\$14,800
Total Revenues	<u>61,234</u>	<u>38,603</u>	<u>53,403</u>	<u>14,800</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	73,652	68,239	61,094	7,145
Materials and Supplies	200	200	0	200
Other	800	800	0	800
Total Expenditures	<u>74,652</u>	<u>69,239</u>	<u>61,094</u>	<u>8,145</u>
Excess of Revenues Under Expenditures	<u>(13,418)</u>	<u>(30,636)</u>	<u>(7,691)</u>	<u>22,945</u>
<b>Other Financing Sources:</b>				
Transfers In	16,820	16,820	16,820	0
Total Other Financing Sources	<u>16,820</u>	<u>16,820</u>	<u>16,820</u>	<u>0</u>
Net Change in Fund Balance	3,402	(13,816)	9,129	22,945
Fund Balance at Beginning of Year	27,898	27,898	27,898	0
Unexpended Prior Year Encumbrances	0	0	0	0
Fund Balance at End of Year	<u>\$31,300</u>	<u>\$14,082</u>	<u>\$37,027</u>	<u>\$22,945</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Other	\$41,000	\$41,000	\$42,276	\$1,276
Total Revenues	<u>41,000</u>	<u>41,000</u>	<u>42,276</u>	<u>1,276</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Materials and Supplies	35,000	35,000	34,999	1
Other	0	5,000	5,000	0
Capital Outlay	5,000	0	0	0
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>39,999</u>	<u>1</u>
Net Change in Fund Balance	1,000	1,000	2,277	1,277
Fund Balance at Beginning of Year	5,060	5,060	5,060	0
Unexpended Prior Year Encumbrances	216	216	216	0
Fund Balance at End of Year	<u><u>\$6,276</u></u>	<u><u>\$6,276</u></u>	<u><u>\$7,553</u></u>	<u><u>\$1,277</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$33,000	\$29,947	\$35,423	\$5,476
Total Revenues	<u>33,000</u>	<u>29,947</u>	<u>35,423</u>	<u>5,476</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	43,808	52,752	43,446	9,306
Other	1,500	1,500	0	1,500
Capital Outlay	0	1,500	1,500	0
Total Expenditures	<u>45,308</u>	<u>55,752</u>	<u>44,946</u>	<u>10,806</u>
Excess of Revenues Under Expenditures	<u>(12,308)</u>	<u>(25,805)</u>	<u>(9,523)</u>	<u>16,282</u>
<b>Other Financing Sources:</b>				
Transfers In	10,952	10,952	10,952	0
Total Other Financing Sources	<u>10,952</u>	<u>10,952</u>	<u>10,952</u>	<u>0</u>
Net Change in Fund Balance	(1,356)	(14,853)	1,429	16,282
Fund Balance at Beginning of Year	28,281	28,281	28,281	0
Fund Balance at End of Year	<u>\$26,925</u>	<u>\$13,428</u>	<u>\$29,710</u>	<u>\$16,282</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	150	150	150	0
Fund Balance at End of Year	<u><u>\$150</u></u>	<u><u>\$150</u></u>	<u><u>\$150</u></u>	<u><u>\$0</u></u>

# 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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	12,447	12,447	12,447	0
Fund Balance at End of Year	<u><u>\$12,447</u></u>	<u><u>\$12,447</u></u>	<u><u>\$12,447</u></u>	<u><u>\$0</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Other	\$1,454	\$2,650	\$2,947	\$297
Total Revenues	<u>1,454</u>	<u>2,650</u>	<u>2,947</u>	<u>297</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	1,454	2,650	2,947	297
Fund Balance at Beginning of Year	8,539	8,539	8,539	0
Fund Balance at End of Year	<u><u>\$9,993</u></u>	<u><u>\$11,189</u></u>	<u><u>\$11,486</u></u>	<u><u>\$297</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$16,000	\$12,635	\$12,635	\$0
Total Revenues	<u>16,000</u>	<u>12,635</u>	<u>12,635</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Contract Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>16,000</u>	<u>12,635</u>	<u>12,635</u>	<u>0</u>
<b>Other Financing Uses:</b>				
Transfers Out	(16,000)	(12,635)	(12,635)	0
Total Other Financing Uses	<u>(16,000)</u>	<u>(12,635)</u>	<u>(12,635)</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
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>\$0</u></u>	<u><u>\$0</u></u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Sheriff K-9 Unit  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Other	\$500	\$500	\$502	\$2
Total Revenues	<u>500</u>	<u>500</u>	<u>502</u>	<u>2</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	20,000	20,000	18,000	2,000
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>18,000</u>	<u>2,000</u>
Net Change in Fund Balance	(19,500)	(19,500)	(17,498)	2,002
Fund Balance at Beginning of Year	64,265	64,265	64,265	0
Unexpended Prior Year Encumbrances	11,145	11,145	11,145	0
Fund Balance at End of Year	<u>\$55,910</u>	<u>\$55,910</u>	<u>\$57,912</u>	<u>\$2,002</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$0	\$19,525	\$19,525	\$0
Total Revenues	<u>0</u>	<u>19,525</u>	<u>19,525</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Capital Outlay	5,000	5,000	80	4,920
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>80</u>	<u>4,920</u>
Net Change in Fund Balance	(5,000)	14,525	19,445	4,920
Fund Balance at Beginning of Year	8,441	8,441	8,441	0
Fund Balance at End of Year	<u><u>\$3,441</u></u>	<u><u>\$22,966</u></u>	<u><u>\$27,886</u></u>	<u><u>\$4,920</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Law Enforcement Block Grant  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Capital Outlay	0	14,756	14,756	0
Total Expenditures	<u>0</u>	<u>14,756</u>	<u>14,756</u>	<u>0</u>
Net Change in Fund Balance	0	(14,756)	(14,756)	0
Fund Balance at Beginning of Year	14,756	14,756	14,756	0
Unexpended Prior Year Expenditures	\$1,809	\$1,809	1,809	0
Fund Balance at End of Year	<u>\$16,565</u>	<u>\$1,809</u>	<u>\$1,809</u>	<u>\$0</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Concealed Handgun  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$70,000	\$70,000	\$72,114	\$2,114
Total Revenues	<u>70,000</u>	<u>70,000</u>	<u>72,114</u>	<u>2,114</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	11,750	11,750	5,762	5,988
Materials and Supplies	15,000	15,000	5,000	10,000
Other	40,000	40,000	33,763	6,237
Total Expenditures	<u>66,750</u>	<u>66,750</u>	<u>44,525</u>	<u>22,225</u>
Net Change in Fund Balance	3,250	3,250	27,589	24,339
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$3,250</u></u>	<u><u>\$3,250</u></u>	<u><u>\$27,589</u></u>	<u><u>\$24,339</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Pretrial Release  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$18,915	\$18,915	\$19,030	\$115
Total Revenues	<u>18,915</u>	<u>18,915</u>	<u>19,030</u>	<u>115</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	17,820	18,381	17,603	778
Materials and Supplies	70	70	50	20
Other	464	464	395	69
Total Expenditures	<u>18,354</u>	<u>18,915</u>	<u>18,048</u>	<u>867</u>
Net Change in Fund Balance	561	0	982	982
Fund Balance at Beginning of Year	817	817	817	0
Fund Balance at End of Year	<u>\$1,378</u>	<u>\$817</u>	<u>\$1,799</u>	<u>\$982</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$47,000	\$68,000	\$70,773	\$2,773
Other	0	87	87	0
Total Revenues	<u>47,000</u>	<u>68,087</u>	<u>70,860</u>	<u>2,773</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Capital Outlay	82,000	82,000	15,000	67,000
Total Expenditures	<u>82,000</u>	<u>82,000</u>	<u>15,000</u>	<u>67,000</u>
Net Change in Fund Balance	(35,000)	(13,913)	55,860	69,773
Fund Balance at Beginning of Year	137,214	137,214	137,214	0
Unexpended Prior Year Encumbrances	1,350	1,350	1,350	0
Fund Balance at End of Year	<u>\$103,564</u>	<u>\$124,651</u>	<u>\$194,424</u>	<u>\$69,773</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property and Other Taxes	\$2,942,000	\$2,871,484	\$2,871,486	\$2
Intergovernmental	358,000	400,727	373,593	(27,134)
Other	54,495	50,715	61,713	10,998
Total Revenues	<u>3,354,495</u>	<u>3,322,926</u>	<u>3,306,792</u>	<u>(16,134)</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	93,329	6,671
Contract Services	3,012,481	3,088,481	3,086,872	1,609
Total Expenditures	<u>3,112,481</u>	<u>3,188,481</u>	<u>3,180,201</u>	<u>8,280</u>
Excess of Revenues Over Expenditures	<u>242,014</u>	<u>134,445</u>	<u>126,591</u>	<u>(7,854)</u>
<b>Other Financing Uses:</b>				
Transfers Out	(640,000)	(584,000)	(584,000)	0
Total Other Financing Uses	<u>(640,000)</u>	<u>(584,000)</u>	<u>(584,000)</u>	<u>0</u>
Net Change in Fund Balance	(397,986)	(449,555)	(457,409)	(7,854)
Fund Balance at Beginning of Year	497,480	497,480	497,480	0
Unexpended Prior Year Encumbrances	58,256	58,256	58,256	0
Fund Balance at End of Year	<u>\$157,750</u>	<u>\$106,181</u>	<u>\$98,327</u>	<u>(\$7,854)</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$2,227,140	\$3,598,567	\$1,371,427	(\$2,227,140)
Other	10,000	1,794	1,947	153
Total Revenues	<u>2,237,140</u>	<u>3,600,361</u>	<u>1,373,374</u>	<u>(2,226,987)</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Contract Service	108,400	305,310	170,738	134,572
Other	10,000	21,200	14,187	7,013
Capital Outlay	0	2,484,906	2,484,906	0
Total Expenditures	<u>118,400</u>	<u>2,811,416</u>	<u>2,669,831</u>	<u>141,585</u>
Excess of Revenues Over (Under) Expenditures	<u>2,118,740</u>	<u>788,945</u>	<u>(1,296,457)</u>	<u>(2,085,402)</u>
<b>Other Financing Sources:</b>				
Transfers In	100,000	1,484,035	2,487,030	1,002,995
Total Other Financing Sources	<u>100,000</u>	<u>1,484,035</u>	<u>2,487,030</u>	<u>1,002,995</u>
Net Change in Fund Balance	2,218,740	2,272,980	1,190,573	(1,082,407)
Fund Balance at Beginning of Year	109,677	109,677	109,677	0
Unexpended Prior Year Encumbrances	4,498	4,498	4,498	0
Fund Balance at End of Year	<u>\$2,332,915</u>	<u>\$2,387,155</u>	<u>\$1,304,748</u>	<u>(\$1,082,407)</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Water Construction  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$0	\$6,700	\$6,764	\$64
Interest	0	683	792	109
Other	0	10,000	10,000	0
Total Revenues	<u>0</u>	<u>17,383</u>	<u>17,556</u>	<u>173</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Contract Services	0	10,000	0	10,000
Total Expenditures	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Net Change in Fund Balance	0	7,383	17,556	10,173
Fund Balance at Beginning of Year	80,533	80,533	80,533	0
Fund Balance at End of Year	<u>\$80,533</u>	<u>\$87,916</u>	<u>\$98,089</u>	<u>\$10,173</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$1,110,000	\$543,895	\$414,098	(\$129,797)
Total Revenues	<u>1,110,000</u>	<u>543,895</u>	<u>414,098</u>	<u>(129,797)</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Capital Outlay	1,240,000	523,044	515,672	7,372
Total Expenditures	<u>1,240,000</u>	<u>523,044</u>	<u>515,672</u>	<u>7,372</u>
Excess of Revenues Over (Under) Expenditures	<u>(130,000)</u>	<u>20,851</u>	<u>(101,574)</u>	<u>(122,425)</u>
<b>Other Financing Sources:</b>				
Transfers In	250,000	15,000	15,000	0
Total Other Financing Sources	<u>250,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Net Change in Fund Balance	120,000	35,851	(86,574)	122,425
Fund Balance (Deficit) at Beginning of Year	(28,851)	(28,851)	(28,851)	0
Unexpended Prior Year Encumbrances	24,454	24,454	24,454	0
Fund Balance (Deficit) at End of Year	<u>\$115,603</u>	<u>\$31,454</u>	<u>(\$90,971)</u>	<u>\$122,425</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
HUD Housing  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Interest Income	\$300	\$300	\$325	\$25
Other	70,000	15,899	15,899	0
Total Revenues	<u>70,300</u>	<u>16,199</u>	<u>16,224</u>	<u>25</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Capital Outlay	90,000	35,850	20,684	15,166
Total Expenditures	<u>90,000</u>	<u>35,850</u>	<u>20,684</u>	<u>15,166</u>
Excess of Revenues Under Expenditures	<u>(19,700)</u>	<u>(19,651)</u>	<u>(4,460)</u>	<u>15,191</u>
<b>Other Financing Uses:</b>				
Transfers Out	(7,500)	(7,500)	(3,391)	4,109
Total Other Financing Uses	<u>(7,500)</u>	<u>(7,500)</u>	<u>(3,391)</u>	<u>4,109</u>
Net Change in Fund Balance	(27,200)	(27,151)	(7,851)	19,300
Fund Balance at Beginning of Year	31,197	31,197	31,197	0
Unexpended Prior Year Encumbrances	2,000	2,000	2,000	0
Fund Balance at End of Year	<u>\$5,997</u>	<u>\$6,046</u>	<u>\$25,346</u>	<u>\$19,300</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, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$178,200	\$154,834	\$154,837	\$3
Other	20,000	55,622	55,619	(3)
Total Revenues	<u>198,200</u>	<u>210,456</u>	<u>210,456</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Capital Outlay	198,000	256,225	254,700	1,525
Total Expenditures	<u>198,000</u>	<u>256,225</u>	<u>254,700</u>	<u>1,525</u>
Excess of Revenues Over Expenditures	<u>200</u>	<u>(45,769)</u>	<u>(44,244)</u>	<u>1,525</u>
<b>Other Financing Sources:</b>				
Transfers In	0	45,769	45,769	0
Total Other Financing Sources	<u>0</u>	<u>45,769</u>	<u>45,769</u>	<u>0</u>
Net Change in Fund Balance	200	0	1,525	1,525
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$200</u>	<u>\$0</u>	<u>\$1,525</u>	<u>\$1,525</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
EPA - Water Pollution Control  
Budget Basis  
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$900,000	\$900,000	\$900,000	\$0
Total Revenues	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Capital Outlay	900,000	900,000	900,000	0
Total Expenditures	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
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>\$0</u></u>	<u><u>\$0</u></u>



Geauga County

*Governmental Activities Revenues by Source  
and Expenses by Function  
Last Three Years*

	2004	2003	2002
<b>Program Revenues:</b>			
Charges for Services and Operating Assessments	\$6,533,715	\$7,221,878	\$7,265,806
Operating Grants, Contributions and Interest	23,833,276	23,049,477	24,396,123
Capital Grants and Contributions	8,097,791	4,839,661	1,749,370
<b>General Revenues:</b>			
Property Taxes	22,254,742	20,489,422	19,061,331
Sales Taxes	10,861,835	5,032,737	4,323,659
Grants and Entitlements not Restricted	3,591,672	1,519,152	2,339,936
Interest	792,137	953,351	1,573,798
Other	1,729,940	2,028,161	1,505,663
<i>Total Revenues</i>	<u>\$77,695,108</u>	<u>\$65,133,839</u>	<u>\$62,215,686</u>
<b>Program Expenses</b>			
General Government:			
Legislative and Executive	7,476,263	7,459,565	7,042,563
Judicial	3,243,042	2,867,595	2,832,026
Public Safety	9,836,122	8,886,733	8,768,513
Public Works	6,998,775	9,770,673	5,860,351
Health	5,242,331	4,986,995	5,248,525
Human Services	27,044,196	26,528,640	24,921,236
Economic Development and Assistance	463,550	33,851	0
Other	827,894	1,185,359	1,385,018
Intergovernmental	598,139	575,479	587,607
Interest and Fiscal Charges	354,061	383,016	410,045
<i>Total Program Expenses</i>	<u>\$62,084,373</u>	<u>\$62,677,906</u>	<u>\$57,055,884</u>

Source: County Financial Records

Geauga County

*Governmental Fund Revenues by Source  
and Expenditures by Function  
Last Ten Years (1)*

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
<b>Revenues</b>				
Property and Other Taxes	\$22,158,863	\$20,311,734	\$19,189,311	\$16,689,260
Sales Tax	8,725,883	4,712,721	4,378,012	4,025,918
Permissive Motor Vehicle				
License Tax	512,925	494,674	492,674	484,016
Charges for Services	5,878,833	6,600,810	6,587,174	6,373,972
Licenses and Permits	237,764	170,994	168,293	170,066
Fines and Forfeitures	263,694	231,830	226,850	231,875
Intergovernmental	32,986,361	29,519,900	28,331,640	28,235,763
Special Assessments	371,575	302,908	220,454	380,284
Interest	792,137	953,351	1,573,798	2,529,378
Rentals	80,515	217,764	65,129	80,781
Contributions/Donations	550	25	114,214	125,592
Other	1,729,940	2,028,161	1,505,663	1,728,919
<b>Total Revenues</b>	<u><u>\$73,739,040</u></u>	<u><u>\$65,544,872</u></u>	<u><u>\$62,853,212</u></u>	<u><u>\$61,055,824</u></u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	7,030,424	6,969,337	6,701,273	\$6,980,654
Judicial	3,236,212	2,841,281	2,866,706	2,695,215
Public Safety	9,653,028	8,588,402	8,683,974	8,478,404
Public Works	5,490,960	5,841,588	6,260,869	5,062,520
Health	5,187,789	4,938,674	5,227,754	4,926,533
Human Services	26,353,873	25,694,079	24,809,358	24,134,990
Economic Development and				
Assistance	463,550	33,851	31,003	31,412
Other	827,894	1,185,359	1,354,015	924,770
Intergovernmental	688,139	612,019	652,607	673,881
Capital Outlay	14,871,685	9,192,980	7,173,952	4,910,253
Debt Service	1,987,778	2,216,014	2,421,843	2,712,407
<b>Total</b>	<u><u>\$75,791,332</u></u>	<u><u>\$68,113,584</u></u>	<u><u>\$66,183,354</u></u>	<u><u>\$61,531,039</u></u>

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

Source: Geauga County Auditor

<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
\$16,262,625	\$14,186,347	\$13,781,903	\$13,119,441	\$12,834,462	\$11,025,961
4,109,130	3,843,060	3,933,816	4,904,169	4,530,718	4,177,791
478,985	468,851	463,209	449,820	451,621	498,054
4,951,257	5,413,741	4,852,892	5,519,473	5,249,498	4,840,239
159,198	150,930	143,895	163,541	160,904	139,895
282,765	346,464	308,915	281,292	244,554	232,518
30,257,844	28,539,856	24,734,253	22,191,086	20,528,742	20,291,837
275,305	271,092	386,748	301,340	302,541	125,502
3,081,254	1,835,996	1,948,958	1,750,724	1,808,837	1,372,458
69,171	84,225	171,004	151,695	162,833	83,506
97,551	22,930	77,503	78,313	63,572	16,610
1,296,602	1,911,254	1,792,154	977,451	1,428,127	961,341
<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>
\$6,183,233	\$5,919,967	\$5,772,722	\$5,567,385	\$5,093,402	\$4,645,253
2,587,992	2,195,569	2,103,263	1,952,803	1,700,007	1,710,873
7,940,634	7,380,688	6,666,452	6,717,746	5,830,178	5,332,006
6,760,006	4,884,898	4,719,753	4,405,334	4,414,299	4,495,452
4,510,113	3,899,097	3,702,535	3,504,315	2,846,761	2,663,208
22,650,099	21,353,674	18,450,583	17,125,755	16,187,239	14,609,293
209,468	103,184	5,009	9,136	1,029	1,107
799,461	886,741	1,156,166	655,638	674,510	539,587
546,176	572,542	2,688,601	480,371	557,702	422,287
7,042,511	8,031,969	7,756,495	5,344,373	4,850,660	7,084,161
3,128,509	3,230,309	1,272,117	1,682,277	1,965,343	1,824,009
<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>

## 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
2004	\$21,781,738	\$21,876,001	100%	\$546,628	\$22,422,629	100%	\$381,676	1.8%
2003	19,398,074	18,932,351	98	494,102	19,426,453	100	325,350	1.7
2002	18,209,246	17,808,688	98	486,037	18,294,725	100	325,096	1.8
2001	15,638,007	15,225,487	97	395,202	15,620,689	100	337,307	2.2
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

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(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

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<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Taxes Collected</u>	<u>Total Tax Collected</u>
2004	\$1,647,529	\$1,611,740	\$65,558	\$1,677,298
2003	1,877,941	1,610,615	37,932	1,648,547
2002	1,680,238	1,611,535	81,364	1,692,899
2001	1,439,127	1,384,078	43,609	1,427,687
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

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 (1)	
2004	\$2,455,802,150	\$7,016,577,571	\$166,096,300	\$664,385,200	\$73,341,780	\$83,342,932	\$2,695,240,230	\$7,764,305,703	35%
2003	2,379,966,380	6,799,903,943	169,370,140	677,480,560	72,689,820	82,602,068	2,622,026,340	7,559,986,571	35
2002	2,132,263,670	6,092,181,914	160,205,420	640,821,680	77,334,460	87,880,068	2,369,803,550	6,820,883,662	35
2001	2,069,829,620	5,913,798,914	148,767,200	595,068,800	89,308,640	101,487,091	2,307,905,460	6,610,354,805	35
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

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

The percentages for 2004 are 35 percent for all real property, 25 percent for tangible personal property capital assets, 23 percent for tangible personal property inventory 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

<u>County Units</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
General Fund	\$2.20	\$2.20	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.20	\$2.20
Mental Retardation	3.30	3.30	3.30	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	0.30
Mental Health	1.20	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	1.00	1.00	1.00	1.00
Total Rate	11.20	10.70	10.50	9.50	9.50	9.50	9.50	9.50	9.70	9.70
<u>School Districts within the County</u>										
Berkshire L.S.D.	52.30	52.30	52.30	52.30	52.30	52.30	52.70	52.90	53.20	53.20
Cardinal L.S.D.	56.25	56.25	55.60	55.60	55.60	52.10	52.60	52.70	53.00	53.00
Chardon L.S.D.	64.88	64.88	64.88	64.88	60.10	60.10	60.10	60.10	60.10	60.10
Kenston L.S.D.	78.30	78.30	75.80	75.80	75.80	75.80	76.80	68.90	69.90	69.90
Ledgemont L.S.D.	51.20	51.70	60.50	60.50	60.50	65.05	65.05	55.20	55.70	55.70
Newbury L.S.D.	54.90	54.70	55.31	55.31	55.31	56.50	56.50	56.70	57.80	57.80
West Geauga L.S.D.	53.45	50.00	50.77	50.77	53.24	50.30	50.30	50.30	50.65	50.65
<u>Overlapping School Districts</u>										
Chagrin Falls E.V.S.D.	99.80	92.20	92.30	92.30	92.80	88.00	88.30	83.90	83.90	83.90
Painesville L.S.D.	51.67	52.21	52.30	52.30	52.51	53.03	53.03	53.60	51.92	51.92
Kirtland L.S.D.	70.99	67.17	67.68	67.68	69.52	66.19	66.19	67.54	68.12	68.12
Madison L.S.D.	54.80	55.42	56.02	56.02	57.23	56.87	56.87	56.92	57.09	57.09
Mentor E.V.S.D.	69.62	66.77	66.84	66.84	66.87	67.21	67.21	67.45	62.95	62.95
<u>Joint Vocational Schools</u>										
Ashtabula	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
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	11.17	11.17	11.17	11.17	8.50	8.50
Bainbridge	22.50	22.50	22.50	22.50	22.50	22.50	21.50	21.50	21.60	21.60
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

<u>Townships (Continued)</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
Chardon	\$6.70	\$8.70	\$8.70	\$8.70	\$8.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70
Chester	18.60	18.60	17.40	17.40	17.40	17.00	17.00	17.00	17.60	17.60
Claridon	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40
Hambden	11.80	11.80	11.80	11.80	12.20	12.20	12.20	12.20	11.20	11.20
Huntsburg	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Middlefield	6.62	6.62	7.10	7.10	7.10	7.10	7.10	7.15	4.65	4.65
Montville	10.70	10.70	10.70	10.70	10.70	10.70	10.70	8.20	8.20	8.20
Munson	12.50	12.50	13.25	13.25	11.50	11.50	11.50	11.50	11.50	11.50
Newbury	8.70	8.70	9.00	9.00	9.00	9.00	9.00	10.00	10.00	10.00
Parkman	7.30	9.10	9.10	9.10	8.60	8.60	8.60	8.60	8.60	8.60
Russell	21.09	21.09	20.15	20.15	20.15	20.15	20.15	20.15	19.95	19.95
Thompson	12.50	12.50	11.75	11.75	11.75	11.75	11.75	12.25	10.75	10.75
Troy	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
<u>Cities</u>										
Chardon	11.00	11.00	11.00	11.00	11.00	11.00	11.00	9.20	9.20	9.20
<u>Villages</u>										
Aquilla	9.90	9.90	9.90	9.90	9.90	5.90	5.90	5.90	5.90	5.90
Burton	9.75	9.75	8.75	8.75	7.25	7.25	6.25	4.00	6.00	6.00
Middlefield	6.85	6.85	7.95	7.95	7.95	7.95	7.95	6.50	6.50	6.50
South Russell	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70
<u>Overlapping Villages</u>										
Hunting Valley	5.10	5.10	5.10	5.10	6.10	8.10	7.10	7.10	7.10	7.10
<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	3.70	3.70	3.70	3.70	2.95	2.95	2.95	2.95	2.95	2.95
Geauga County Health District	0.20	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.20	0.20
Geauga County Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Burton Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Other Overlapping Units</u>										
Mentor Public Library	0.63	0.63	0.63	0.63	0.63	0.63	0.50	0.50	0.50	0.50
Lake County Financing District	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90

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
2004	\$691,522	\$371,575	53.7%	\$319,947
2003	692,784	386,529	55.8	306,255
2002	726,644	220,454	30.3	506,190
2001	621,595	380,284	61.2	241,311
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	73.6	45,037

(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
2004	94,602	(2) \$2,695,240,230	\$665,000	\$593,609	\$71,391	0.0026%	\$0.75
2003	93,649	(2) 2,622,026,340	860,000	714,362	145,638	0.0001	1.56
2002	92,722	(2) 2,369,803,550	1,060,000	545,823	514,177	0.0217	5.55
2001	91,804	(2) 2,307,905,460	1,250,000	1,117,162	132,838	0.0058	1.45
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	0.0547	11.63
1998	87,913	(2) 1,840,048,130	4,110,000	702,487	3,407,513	0.1852	38.76
1997	86,054	(2) 1,787,170,440	2,510,000	640,753	1,869,247	0.1046	21.72
1996	86,054	(2) 1,633,909,870	2,890,000	487,216	2,402,784	0.1471	27.92
1995	84,260	(2) 1,584,984,196	3,315,000	670,042	2,644,958	0.1669	31.39

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(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, 2004

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, 2004	\$2,695,240,230	\$2,695,240,230
Debt Limitation	65,881,006	26,952,402
Total Outstanding Debt:		
Bonds:		
Revenue	156,000	156,000
General Obligation	795,000	795,000
Special Assessments	3,628,656	3,628,656
OWDA Loans	8,623,643	8,623,643
Notes	7,500,000	7,500,000
OPWC Loan	393,750	393,750
<b>Total</b>	<b>21,097,049</b>	<b>21,097,049</b>
Exemptions:		
Self-supporting Debt	9,415,457	9,415,457
Special Assessments	3,628,656	3,628,656
OPWC Loan	393,750	393,750
Debt Service Fund Balance	593,609	593,609
<b>Total</b>	<b>14,031,472</b>	<b>14,031,472</b>
<b>Net Debt</b>	<b>7,065,577</b>	<b>7,065,577</b>
<b>Total Legal Debt Margin</b>	<b>\$58,815,430</b>	<b>\$19,886,826</b>

(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	59,881,006
	<b>\$65,881,006</b>

(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, 2004

<u>Political Subdivision</u>	<u>General Obligation Bonded Debt</u>	<u>Percent Applicable To County (2)</u>	<u>Amount Applicable To Geauga County</u>
The County	\$665,000 (1)	100.00%	\$665,000
All Cities wholly within County	1,715,000	100.00	1,715,000
All Townships wholly within County	2,774,166	100.00	2,774,166
All School Districts (S.D.) wholly within County	64,849,358	100.00	64,849,358
Cardinal Local S.D.	11,294,929	99.16	11,200,052
Chagrin Falls Exempted Village Local S.D.	20,670,000	36.35	7,513,545
Kirtland Local S.D.	1,035,000	0.69	7,142
Ledgemont Local S.D.	55,000	99.82	54,901
Madison Local S.D.	7,969,997	0.30	23,910
Mentor Exempted Village Local S.D.	12,097,660	0.20	24,195
Painesville Township Local S.D.	7,069,994	0.47	33,229
Hunting Valley Village	4,750,000	12.64	600,400
Total Overlapping	<u>129,791,938</u>		<u>84,306,731</u>
Total Applicable to Geauga County	<u><u>\$134,946,104</u></u>		<u><u>\$89,460,897</u></u>

(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 2003 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	
2004	\$195,000	(1)	\$51,137	\$246,137	\$75,791,332	0.32%
2003	200,000	(1)	62,848	262,848	68,113,584	0.39
2002	190,000	(1)	73,647	263,647	66,183,354	0.40
2001	185,000	(1)	83,837	268,837	61,531,039	0.44
2000	345,000		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	1.42
1995	413,831		228,273	642,104	43,327,236	1.48

(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	
2004	\$6,325,103	\$6,973,811	(\$648,708)	\$5,000	\$8,050	\$13,050	-49.71
2003	4,146,141	3,660,288	485,853	5,000	8,300	13,300	36.53
2002	4,124,943	4,122,675	2,268	5,000	8,550	13,550	0.17
2001	3,893,892	3,628,642	265,250	5,000	8,800	13,800	19.22
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

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

Source: Geauga County Auditor



# Geauga County, Ohio

Principal Taxpayers  
December 31, 2004

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	\$709,480	\$40,441,330	\$41,150,810	1.5%
Funtime, Inc.	Amusement Park	10,027,470	3,842,950	13,870,420	0.5
Kraftmaid, Inc.	Manufacturer	5,993,820	12,465,040	18,458,860	0.7
Alltel Telephone Company (Western Reserve Telephone)	Telephone Utility	319,730	12,622,290	12,942,020	0.5
Bainbridge Shopping	Shopping Plaza	11,798,520	0	11,798,520	0.4
Great Lakes Cheese	Manufacturer	3,867,190	7,714,850	11,582,040	0.4
Duramax Inc. (Johnson Rubber)	Manufacturer	1,725,300	5,650,360	7,375,660	0.3
Myers Industries, Inc.	Manufacturer	0	5,939,060	5,939,060	0.2
American Transmission Systems Inc.	Electric Utility	0	6,014,530	6,014,530	0.2
Polyone Corp (M.A. Hanna)	Manufacturer	1,138,920	3,567,170	4,706,090	0.2
Totals		\$35,580,430	\$98,257,580	\$133,838,010	

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Note: The assessed valuations are for the 2004 collection year.  
Source: Geauga County Auditor

## Geauga County, Ohio

Twelve Largest Employers  
December 31, 2004

Employer	Nature of Business	Number of Employees	Established Date
Kraftmaid, Inc.	Manufacturer	2,689	1969
Geauga Lake Amusement Park	Amusement Park (a)	2,190	1890
University Hospital (Geauga Hospital)	Hospital	1,225	1936
Geauga County	Government	1,093	1806
Duramax, Inc. (Johnson Rubber)	Manufacturer	713	1895
Great Lakes Cheese	Cheese Packager	487	1958
Dillen Products	Manufacturer	445	1985
Kenston Local School District	School District	436	-
Chardon Local School District	School District	368	-
West Geauga Local School District	School District	298	-
Kinetico Inc.	Manufacturer	257	1970
Poly One Corporation	Manufacturer	228	1957

(a) Includes seasonal employees

Sources:  
Geauga County Records, and Individual Employers.

# Geauga County, Ohio

## Miscellaneous Statistics

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Date of Incorporation	1806
29th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	404
Number of Political Subdivisions Located in the County	
Villages	3
Townships	16
City	1
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	
3 Radio Stations - WATJ-AM 1560	
WKSV - FM 89.1	
WKHR - FM 91.5	
1 Television Station - Cablevision	
1 Newspaper - Geauga County Maple Leaf	(readership - 8,400)
Voter Statistics, Election of November 2004 (2)	
Number of Registered Voters	65,396
Number of Voters, Last General Election	51,059
Percentage of Registered Voters Voting	78.1%

### 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	960	
Average Size of Farm	67	Acres
Land in Farms	64,000	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	1,700	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

2003	960
1987	740

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

Source: Ohio State University Extension Service  
and The Department of Human and Community Development  
(Statistics for 1997 Calendar Year)

# Geauga County, Ohio

## Demographic Statistics

### Annual Average Unemployment Rates (1)

2004	4.50
2003	5.30
2002	4.30
2001	3.70
2000	3.00
1999	3.20
1998	3.00
1997	3.50
1996	3.60
1995	3.80

### Employment - 2000 Annual Averages (1)

Total Civilian Labor Force	48,500
Total Employed	46,300
Total Unemployed	2,200
Unemployment Rate	4.50%

### 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%
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### Total Public School

	Year	Population (2)	Enrollment (3)
	2004	94,602	13,268
	2003	93,649	13,690
	2002	92,722	12,846
	2001	91,804	13,278
	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

\* No estimates available, previous year continued.

Source:

- (1) Ohio Bureau of Employment Services
- (2) Geauga County Planning Commission
- (3) Geauga County Educational Service Center

(Continued)

# Geauga County, Ohio

## Demographic Statistics (Continued)

### AGE DISTRIBUTION (1) (2000 Census)

Age Group	Number	Percent
Under 5 years	6,157	6.77%
5 to 9 years	7,317	8.05
10 to 14 years	7,829	8.61
15 to 19 years	6,604	7.27
20 to 24 years	3,714	4.09
25 to 34 years	8,961	9.86
35 to 44 years	15,186	16.71
45 to 54 years	14,634	16.10
55 to 59 years	5,584	6.14
60 to 64 years	4,031	4.43
65 to 74 years	5,888	6.48
75 to 84 years	3,706	4.08
85 and over	1,284	1.41
Total	90,895	
Median Age	38.7	

### Distribution of Households by Income Bracket-2000 Census

	Number	Percent
Under \$15,000	2,278	7.20%
\$15,000 - \$34,999	5,558	17.57
\$35,000 - \$49,999	4,802	15.18
\$50,000 - \$74,999	7,114	22.48
\$75,000 - \$99,999	4,692	14.83
Over \$75,000	7,195	22.74
Total	31,639	100.00%
Median Income	\$60,200	

Per Capita Income (2)	1990	1995	2002
	\$22,675	\$27,864	\$37,868

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



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

