

Geauga County, Ohio
Comprehensive Annual Financial Report



For the Year Ended December 31, 2005

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 Department on Aging. The Department on Aging provides a variety of services to seniors throughout Geauga County.

To find out more information about the Department on Aging please call (440) 285-2222, Extension 2130

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2005



Tracy A. Jemison, AAS
Gauga County Auditor

Prepared by The Geauga County Auditor's Office:

Beth A. McCaffrey
Chief Deputy Auditor

Geauga County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2005

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Tracy A. Jemison, AAS

Geauga County Auditor

June 16, 2006

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, 2005. 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 requires 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

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(440) 279-1600, 834-1856, 564-7131 FAX: (440) 279-2184

Web site: <http://www.co.geauga.oh.us/departments/auditor> Email: 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, Geauga County's population is estimated at 95,218 for 2005, which represents a 17.4 percent increase from the 1990 census figure of 81,129. The 2005 unemployment rate for the County was 4.7 percent, while the State and National averages were 5.9 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 2005, the County Building Regulation Department issued a total of 1,773 building permits with an estimated value upon completion of \$183,762,769. Of this total, 360 permits were residential with an estimated value upon completion of \$118,428,616, and 1,413 were all other classes of property with an estimated value upon completion of \$65,334,153.

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 2005, \$850,000 was loaned to four companies, retaining nineteen jobs and creating thirty four additional jobs.

Major Initiatives

The Department of Community Development, through a Formula Grant, created an Economic Analysis plan, completed the renovation of the Kiwanis Lake Community Center in Newbury Township, paved the driveway and parking lot and installed an ADA ramp at Pleasant Hill County Home in Claridon Township, paved ADA parking spaces and installed two ADA restrooms at Adam Hall in Auburn Township, installed ADA upgrades to 3 homes owned by Maple Leaf Community Residences located throughout the county and occupied by disabled residents.

The Community and Economic Development office was approved to become a HUD credit counseling center and provided, free of charge, counseling to thirty eight low to moderate income Geauga County residents. Through a Community Housing Improvement Program Grant, two families received down payment assistance to purchase their first home as well as rehabilitation assistance to make necessary repairs. In addition, through the infrastructure loan program, five families received interest free ten year loans to upgrade their septic systems.

In 2005, the Office of the Geauga County Engineer completed the improvements on approximately twenty four miles of roadway. Five bridges were replaced. The total cost for the work performed in 2005 totaled approximately \$4.7 million. The County was able to utilize about \$1.7 million of State and Federal aid to accomplish these road and bridge improvements.

Major reconstruction was completed on sections of Leggett Road. Portions of Leggett and Chardon Windsor roads, the last remaining gravel roads maintained by Geauga County, were paved with asphalt. Asphalt resurfacing projects were completed for parts of Auburn Road, Thompson Road, Kirtland Road, Butternut Road, Bass Lake Road, Gingerich Road, Clay Street and Mulberry Road. County Forces completed bridge replacement work on Farmington Road, Sidley Road and Taylor May Road. Contractors completed replacement projects on Wisner Road and Caves Road.

Planning continues on the Parkman Sewer project, reaching the bidding stage in December 2005. Design for the transformation of wastewater treatment plants disinfection systems from chlorine to ultraviolet

continues. This is considered an environmentally safer method. Also, design continues for a second source of water for the customers in Canyon Lakes

Department Focus

The Geauga County Department on Aging (GDA) provides Geauga County residents age 60 and older with information, programs, and services to improve their quality of life. The department is responsible for delivering, planning, and coordinating services and resources for seniors that include, but are not limited to: transportation, meals, adult day care, health programs, information and referral, socialization and education, telephone reassurance and visiting, newsletters, volunteer placement, and chore services. The GDA also serves as an advocate for older persons and conducts special programs and public hearings to collect, evaluate and distribute information relative to senior needs.

Among the programs offered by GDA are five senior centers located in Chardon Township, Chagrin Falls Park, Middlefield Village, Thompson Township, and West Geauga. Each site offers educational programs and social activities of interest to seniors living in the local area. The senior centers offer on-site meals and currently offer services including legal services, home maintenance, transportation assistance, day care for adults with Alzheimer's or dementia-related disorders, telephone reassurance and friendly visitors for the isolated senior, home delivered meals, and volunteer placement. Up-to-date information on programs, services and issues of importance to seniors can be found in the GDA's monthly publication, the Geauga Senior News. The Senior News is mailed to seniors in over 6,500 households. The GDA is structured to adapt to the changing needs of the elderly in Geauga County.

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 fourth 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 2005. 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 \$176,557,123. 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, 2005, 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, 2005, 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, 2004. This was the sixteenth 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 sixteenth 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, 2005. 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 Chief 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, 2005

Board of Commissioners

**Mary Samide
Craig Albert
William Young**

Auditor

Tracy A. Jemison

Clerk of Courts

Denise M. Kaminski

**Common Pleas Court
General Division**

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

**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

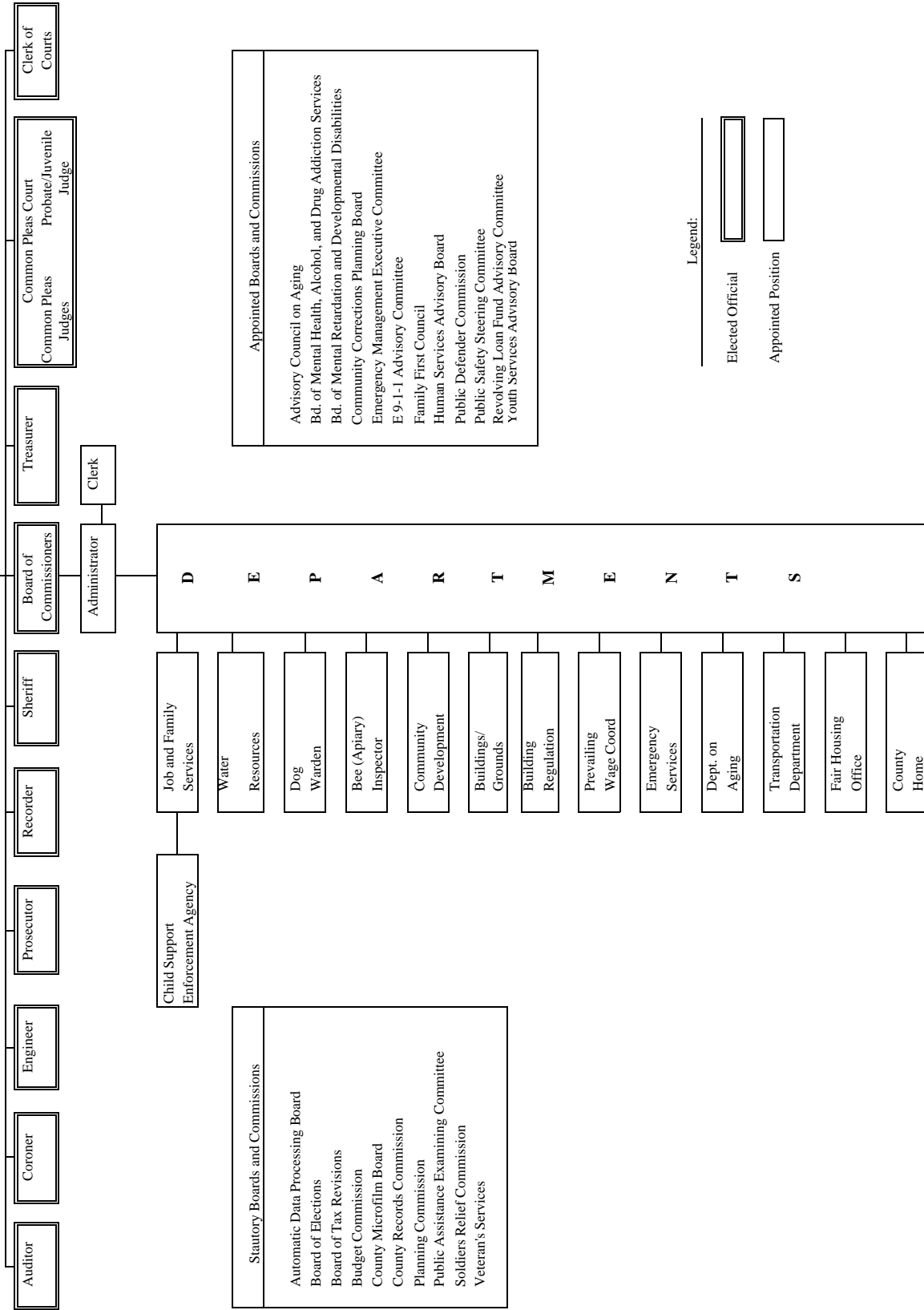
Sheriff

Daniel C. McClelland

Treasurer

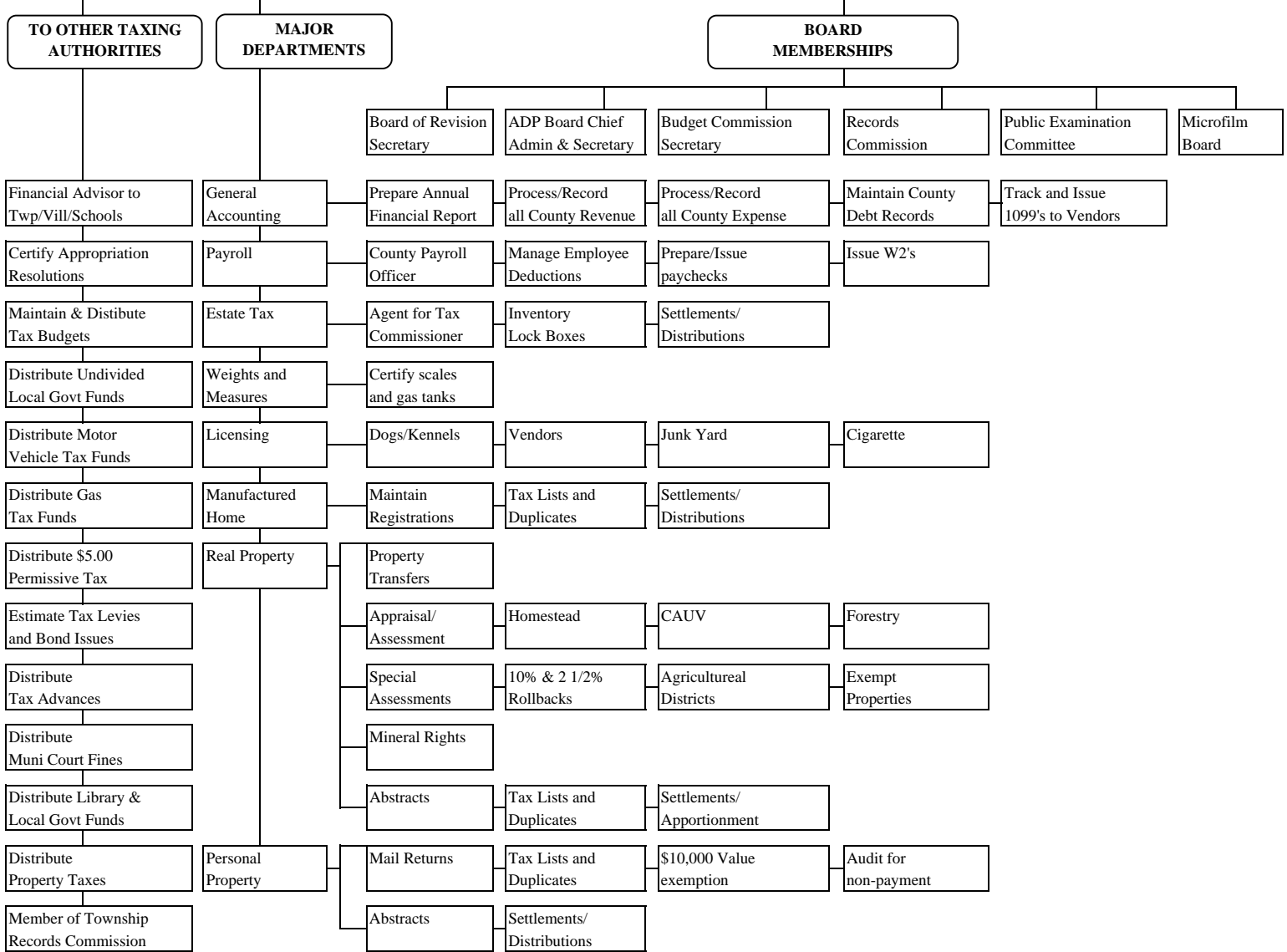
Christopher P. Hitchcock

COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



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, 2004

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.



Carla E. Perry

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 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, 2005, 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 Debt Service Fund balance as of December 31, 2004.

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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Geauga County, Ohio, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Mental Retardation, and Mental Health 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 16, 2006, 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.

Management's Discussion and Analysis and Condition Assessments 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 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 16, 2006

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited*

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, 2005. 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 2005 are as follows:

In total, net assets increased \$7,922,362. Net assets of governmental activities increased \$13,871,207 which represents a 8.5 percent increase from 2004. Net assets of business-type activities decreased \$5,948,845 or 30.53 percent from 2004.

General revenues accounted for \$43,805,089 in revenue or 50.6 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$42,829,406 or 49.4 percent of all revenues of \$86,634,495.

Total assets of governmental activities increased by \$18,920,137 and capital assets increased by \$14,920,951.

The County had \$65,672,212 in expenses related to governmental activities; only \$37,610,608 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$41,983,291 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

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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 2005." 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-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 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, Mental Health, 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 30-65 of this report.

Geauga County, Ohio

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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 69-184 of this report.

Government-wide Financial Analysis

The following table provides a summary of the County's net assets for 2005 compared to 2004:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Totals	
	2005	2004	2005	2004	2005	2004
Assets						
Current and Other Assets	\$73,459,919	\$69,460,733	\$5,550,906	\$5,254,809	\$79,010,825	\$74,715,542
Capital Assets	146,758,911	131,837,960	23,055,651	23,933,547	169,814,562	155,771,507
Total Assets	220,218,830	201,298,693	28,606,557	29,188,356	248,825,387	230,487,049
Liabilities						
Long Term Liabilities	6,088,997	6,742,132	14,848,220	9,467,295	20,937,217	16,209,427
Other Liabilities	37,215,357	31,513,292	222,677	236,556	37,438,034	31,749,848
Total Liabilities	43,304,354	38,255,424	15,070,897	9,703,851	58,375,251	47,959,275
Net Assets						
Invested in Capital Assets, Net of Related Debt	136,453,911	124,672,960	8,392,828	14,630,154	144,846,739	139,303,114
Restricted for:						
Capital Projects	6,035,499	8,267,941	0	0	6,035,499	8,267,941
Debt Service	1,054,453	1,301,913	0	0	1,054,453	1,301,913
911 Program	319,589	1,128,312	0	0	319,589	1,128,312
Mental Health	4,658,091	2,684,469	0	0	4,658,091	2,684,469
Children's Services	1,199,639	603,429	0	0	1,199,639	603,429
Public Assistance	225,520	89,549	0	0	225,520	89,549
MRDD	3,224,662	855,245	0	0	3,224,662	855,245
Aging	579,215	494,938	0	0	579,215	494,938
Revolving Loan	3,650,717	3,976,571	0	0	3,650,717	3,976,571
Real Estate Assessment	933,432	1,034,095	0	0	933,432	1,034,095
Delinquent Tax	517,456	618,119	0	0	517,456	618,119
Motor Vehicle License	4,248,544	4,195,680	0	0	4,248,544	4,195,680
Other Purposes	3,469,519	5,163,628	0	0	3,469,519	5,163,628
Unrestricted	10,344,229	7,956,420	5,142,832	4,854,351	15,487,061	12,810,771
Total Net Assets	\$176,914,476	\$163,043,269	\$13,535,660	\$19,484,505	\$190,450,136	\$182,527,774

Geauga County, Ohio

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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 \$190,450,136 (\$176,914,476 in governmental activities and \$13,535,660 in business type activities) as of December 31, 2005.

A large portion of the County's net assets (76.1 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, \$30,116,336 (15.81 percent), represent resources that are subject to external restriction on how they may be used. The remaining balance, \$15,487,061 (8.0 percent), of unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors.

As of December 31, 2005, 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 \$18,338,338. Property taxes receivable increased by \$1,695,493 due to new residential and commercial construction. Capital assets increased by \$14,043,055 due to additions to infrastructure, building improvements and the addition of the new county jail during 2005.

Table 2 shows the changes in net assets for the year ended December 31, 2005:

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Management's Discussion and Analysis For the Year Ended December 31, 2005 Unaudited

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Program Revenues:						
Charges for Services	\$7,103,990	\$6,533,715	\$4,662,478	\$4,767,185	\$11,766,468	\$11,300,900
Operating Grants and Contributions	25,693,478	23,833,276	145,620	582,594	25,839,098	24,415,870
Capital Grants and Contributions	4,813,140	8,097,791	410,700	344,700	5,223,840	8,442,491
<i>Total Program Revenues</i>	<u>37,610,608</u>	<u>38,464,782</u>	<u>5,218,798</u>	<u>5,694,479</u>	<u>42,829,406</u>	<u>44,159,261</u>
General Revenues:						
Property Taxes	25,107,654	22,254,742	0	0	25,107,654	22,254,742
Sales Taxes	10,720,008	10,861,835	0	0	10,720,008	10,861,835
Grants and Entitlements not Restricted	3,196,774	3,591,672	0	0	3,196,774	3,591,672
Interest	1,199,245	792,137	46,115	99,077	1,245,360	891,214
Miscellaneous	1,759,610	1,729,940	1,775,683	1,994,724	3,535,293	3,724,664
<i>Total General Revenues</i>	<u>41,983,291</u>	<u>39,230,326</u>	<u>1,821,798</u>	<u>2,093,801</u>	<u>43,805,089</u>	<u>41,324,127</u>
<i>Total Revenues</i>	<u>79,593,899</u>	<u>77,695,108</u>	<u>7,040,596</u>	<u>7,788,280</u>	<u>86,634,495</u>	<u>85,483,388</u>
Program Expenses						
General Government:						
Legislative and Executive	10,149,155	7,617,641	0	0	10,149,155	7,617,641
Judicial	3,492,722	3,243,042	0	0	3,492,722	3,243,042
Public Safety	10,452,022	9,836,122	0	0	10,452,022	9,836,122
Public Works	5,763,430	6,998,775	0	0	5,763,430	6,998,775
Health	6,074,232	5,242,331	0	0	6,074,232	5,242,331
Human Services	27,625,810	27,044,196	0	0	27,625,810	27,044,196
Economic Development and Assistance	80,926	463,550	0	0	80,926	463,550
Other	841,134	827,894	0	0	841,134	827,894
Intergovernmental	661,340	598,139	0	0	661,340	598,139
Interest and Fiscal Charges	531,441	354,061	0	0	531,441	354,061
Water Resources	0	0	12,253,739	8,166,508	12,253,739	8,166,508
Water District	0	0	748,915	738,956	748,915	738,956
Storm Water	0	0	37,267	23,874	37,267	23,874
<i>Total Program Expenses</i>	<u>65,672,212</u>	<u>62,225,751</u>	<u>13,039,921</u>	<u>8,929,338</u>	<u>78,712,133</u>	<u>71,155,089</u>
<i>Increase in net assets before transfers</i>	<u>13,921,687</u>	<u>15,469,357</u>	<u>(5,999,325)</u>	<u>(1,141,058)</u>	<u>7,922,362</u>	<u>14,328,299</u>
Transfers	(50,480)	(20,064)	50,480	20,064	0	0
Change in net assets	<u>13,871,207</u>	<u>15,449,293</u>	<u>(5,948,845)</u>	<u>(1,120,994)</u>	<u>7,922,362</u>	<u>14,328,299</u>
Net Assets - Beginning of Year	<u>163,043,269</u>	<u>147,593,976</u>	<u>19,484,505</u>	<u>20,605,499</u>	<u>182,527,774</u>	<u>168,199,475</u>
Net Assets - End of Year	<u>\$176,914,476</u>	<u>\$163,043,269</u>	<u>\$13,535,660</u>	<u>\$19,484,505</u>	<u>\$190,450,136</u>	<u>\$182,527,774</u>

Human Services accounts for \$27,625,810 of expenses out of \$65,672,212 total expenses for governmental activities, or 42 percent of that total. Public Works accounts for \$5,763,430, or 8.8 percent of expenses.

Geauga County, Ohio

*Management's Discussion and Analysis
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Of the \$65,672,212 in governmental activities expenses, \$7,103,990 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 \$25,693,478 for operations, \$4,813,140 for capital improvements or acquisitions and \$3,196,774 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, public works and human services.

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 \$19,508,008. \$13,504,141 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 \$5,806,133, while the total fund balance reached \$6,170,007. 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 approximately 32.3 percent of total general fund expenditures, while total fund balance represents 34.32 percent of that same amount.

The fund balance of the County's General Fund increased by \$1,870,021 during the current fiscal year. The primary factor for this increase is the increase of property taxes, sales taxes and interest revenue.

The Mental Retardation Fund balance increased by \$2,047,458 during the current fiscal year. This is primarily because of the passage of a replacement levy approved in 2004 for 2005 collection. The passage of the replacement essentially eliminated the House Bill 920 reduction, increasing the revenues.

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This fund transferred out \$825,166 to help fund projects in the M.R. Residential Services Fund and the MRDD Donation Fund.

The Mental Health Fund balance increased by \$663,645. This is due to an increase in intergovernmental revenues.

The Debt Service Fund balance decreased by \$8,314 due to payments made on outstanding debt.

The Construction Fund balance decreased by \$5,840,368 due to construction associated with the new County Jail.

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 2005, the budget commission processed two adjustments to estimated revenues with a net increase in certified revenues of \$2,782,362. Actual revenues received were \$254,676 higher than certification. Additionally, the commissioners approved 13 resolutions adjusting appropriations which increased by \$447,772. Actual expenditures were \$1,015,551 less than appropriations. The original certificate of estimated resources was passed on August 19, 2004 based on the tax budget adopted by the commissioners on July 18, 2004 with a total certified amount of \$22,483,826, excluding carryover balance. The first permanent appropriations were passed on December 21, 2004, with a total of \$19,969,904.

Capital Assets and Debt Administration

Capital Assets:

Table 3 shows 2005 values compared to 2004.

Geauga County, Ohio

*Management's Discussion and Analysis
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Table 3
Capital Assets at December 31
(Net of Accumulated Depreciation)

	Governmental		Business Type		Total	
	Activities		Activities			
	2005	2004	2005	2004	2005	2004
Land	\$3,040,674	\$3,040,674	\$956,775	\$956,775	\$3,997,449	\$3,997,449
Infrastructure	102,449,879	97,810,383	0	0	102,449,879	97,810,383
Construction in Progress	0	5,207,530	0	0	0	5,207,530
Building and Improvements	36,592,910	23,789,179	3,184,739	3,356,178	39,777,649	27,145,357
Machinery and Equipment	2,846,591	501,066	757,209	767,441	3,603,800	1,268,507
Vehicles	1,828,857	1,489,128	122,620	153,228	1,951,477	1,642,356
Water and Wastewater Lines	0	0	18,034,308	18,699,925	18,034,308	18,699,925
Total Capital Assets	\$146,758,911	\$131,837,960	\$23,055,651	\$23,933,547	\$169,814,562	\$155,771,507

The County's investment in capital assets for its governmental and business type activities as of December 31, 2005, amount to \$169,814,562 (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 \$518,182 in bridge construction and \$4,124,214 in road construction. The new county jail was placed into service with a total asset cost of \$13,903,753.

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 17 of this report.

Geauga County, Ohio

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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	
	2005	2004	2005	2004	2005	2004
General Obligation Bonds	\$455,000	\$665,000	\$65,000	\$130,000	\$520,000	\$795,000
Special Assessment Bonds	3,388,962	3,628,656	0	0	3,388,962	3,628,656
Revenue Bonds	0	0	150,000	156,000	150,000	156,000
OPWC Loans	0	0	367,500	393,750	367,500	393,750
OWDA Loans	0	0	14,080,323	8,623,643	14,080,323	8,623,643
Notes	600,000	800,000	0	0	600,000	800,000
	<u>\$4,443,962</u>	<u>\$5,093,656</u>	<u>\$14,662,823</u>	<u>\$9,303,393</u>	<u>\$19,106,785</u>	<u>\$14,397,049</u>

At the end of 2005, the County had long term obligations outstanding of \$19,106,785. Of this amount, \$15,717,823 comprises debt backed by the full faith and credit of the County and \$3,388,962 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 .81 percent of the total expenses for governmental activities.

The County's governmental long-term obligations decreased by \$649,694 or 12.75 percent during 2005, and the County's Water and Sewer debt increased \$5,359,430 or 57.61 percent.

Additional information on the County's long-term debt can be found in Note 22 of this report.

Economic Factors and Next Year's Budgets and Rates

During 2005, unreserved fund balance in the general fund increased by \$3,804,281 to \$5,806,133. The primary cause for this increase was due to the increase in sales tax revenue. For 2005, the Budget Commission was able to issue a revenue certificate for the General Fund of \$25,266,188.

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2005, 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 source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

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The unemployment rate for the county is currently 4.7 percent, which increased from 4.5 percent a year ago. The State average was 5.9 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) 279-1608, or email at auditor@co.geauga.oh.us, or visit the County Web Site:

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



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*Statement of Net Assets
December 31, 2005*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,266,536	\$5,280,077	\$32,546,613	\$13,574
Cash and Cash Equivalents:				
In Segregated Accounts	24,935	0	24,935	0
With Fiscal Agents	12	0	12	0
Materials and Supplies Inventory	834,435	124,723	959,158	10,297
Accrued Interest Receivable	6,201	697	6,898	0
Accounts Receivable	357,841	144,674	502,515	54,669
Internal Balances	(735)	735	0	0
Intergovernmental Receivable	9,473,051	0	9,473,051	0
Prepaid Items	0	0	0	624
Sales Taxes Receivable	5,029,731	0	5,029,731	0
Property Taxes Receivable	23,974,864	0	23,974,864	0
Loans Receivable	3,153,509	0	3,153,509	0
Special Assessments Receivable	3,339,539	0	3,339,539	0
Nondepreciable Capital Assets	105,490,553	956,775	106,447,328	0
Depreciable Capital Assets, Net	41,268,358	22,098,876	63,367,234	21,372
Total Assets	220,218,830	28,606,557	248,825,387	100,536
Liabilities				
Accounts Payable	373,931	30,403	404,334	732
Accrued Wages	1,081,864	55,491	1,137,355	5,788
Contracts Payable	1,212,264	88,721	1,300,985	0
Intergovernmental Payable	921,499	48,062	969,561	0
Accrued Interest Payable	128,691	0	128,691	0
Matured Interest Payable	6,000	0	6,000	0
Deferred Revenue	23,441,108	0	23,441,108	0
Notes Payable	10,050,000	0	10,050,000	0
Long-Term Liabilities:				
Due Within One Year	499,112	387,060	886,172	0
Due In More Than One Year	5,589,885	14,461,160	20,051,045	0
Total Liabilities	43,304,354	15,070,897	58,375,251	6,520
Net Assets				
Invested in Capital Assets, Net of Related Debt	136,453,911	8,392,828	144,846,739	21,372
Restricted for:				
Capital Projects	6,035,499	0	6,035,499	0
Debt Service	1,054,453	0	1,054,453	0
911 Program	319,589	0	319,589	0
Mental Health	4,658,091	0	4,658,091	0
Children's Services	1,199,639	0	1,199,639	0
Public Assistance	225,520	0	225,520	0
MRDD	3,224,662	0	3,224,662	0
Aging	579,215	0	579,215	0
Revolving Loan	3,650,717	0	3,650,717	0
Real Estate Assessment	933,432	0	933,432	0
Delinquent Tax	517,456	0	517,456	0
Motor Vehicle License	4,248,544	0	4,248,544	0
Other Purposes	3,469,519	0	3,469,519	0
Unrestricted	10,344,229	5,142,832	15,487,061	72,644
Total Net Assets	\$176,914,476	\$13,535,660	\$190,450,136	\$94,016

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Activities
For the Year Ended December 31, 2005*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$10,149,155	\$3,770,666	\$98,849	\$0
Judicial	3,492,722	826,455	366,247	0
Public Safety	10,452,022	721,582	719,380	0
Public Works	5,763,430	337,771	5,366,488	3,647,136
Health	6,074,232	158,279	3,752,492	0
Human Services	27,625,810	1,289,237	15,390,022	142,000
Economic Development and Assistance	80,926	0	0	1,024,004
Other	841,134	0	0	0
Intergovernmental	661,340	0	0	0
Interest and Fiscal Charges	531,441	0	0	0
<i>Total Governmental Activities</i>	65,672,212	7,103,990	25,693,478	4,813,140
Business-Type Activities:				
Water Resources	12,253,739	4,129,892	145,620	410,700
Water District	748,915	532,586	0	0
Storm Water	37,267	0	0	0
<i>Total Business-Type Activities</i>	13,039,921	4,662,478	145,620	410,700
<i>Total - Primary Government</i>	\$78,712,133	\$11,766,468	\$25,839,098	\$5,223,840
Component Unit				
Workshop	\$603,871	\$580,218	\$0	\$0

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	
(\$6,279,640)	\$0	(\$6,279,640)	\$0	
(2,300,020)	0	(2,300,020)	0	
(9,011,060)	0	(9,011,060)	0	
3,587,965	0	3,587,965	0	
(2,163,461)	0	(2,163,461)	0	
(10,804,551)	0	(10,804,551)	0	
943,078	0	943,078	0	
(841,134)	0	(841,134)	0	
(661,340)	0	(661,340)	0	
(531,441)	0	(531,441)	0	
<u>(28,061,604)</u>	<u>0</u>	<u>(28,061,604)</u>	<u>0</u>	
0	(7,567,527)	(7,567,527)	0	
0	(216,329)	(216,329)	0	
0	(37,267)	(37,267)	0	
<u>0</u>	<u>(7,821,123)</u>	<u>(7,821,123)</u>	<u>0</u>	
<u>(28,061,604)</u>	<u>(7,821,123)</u>	<u>(35,882,727)</u>	<u>0</u>	
<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,653)</u>	
7,416,017	0	7,416,017	0	
1,808,812	0	1,808,812	0	
1,725,899	0	1,725,899	0	
2,587,206	0	2,587,206	0	
8,101,028	0	8,101,028	0	
53,596	0	53,596	0	
3,415,096	0	3,415,096	0	
10,720,008	0	10,720,008	0	
3,196,774	0	3,196,774	0	
1,199,245	46,115	1,245,360	137	
1,759,610	1,775,683	3,535,293	0	
41,983,291	1,821,798	43,805,089	137	
<u>(50,480)</u>	<u>50,480</u>	<u>0</u>	<u>0</u>	
<u>41,932,811</u>	<u>1,872,278</u>	<u>43,805,089</u>	<u>137</u>	
13,871,207	(5,948,845)	7,922,362	(23,516)	
<u>163,043,269</u>	<u>19,484,505</u>	<u>182,527,774</u>	<u>117,532</u>	
<u>\$176,914,476</u>	<u>\$13,535,660</u>	<u>\$190,450,136</u>	<u>\$94,016</u>	

Geauga County, Ohio

Balance Sheet Governmental Funds December 31, 2005

	General	Mental Retardation	Mental Health	Debt Service	Construction
Assets					
Equity in Pooled Cash and Cash Equivalents	\$5,201,762	\$3,409,495	\$3,329,874	\$1,255,053	\$2,222,006
Cash and Cash Equivalents:					
In Segregated Accounts	3,200	584	0	0	0
With Fiscal Agents	0	0	0	12	0
Material and Supplies Inventory	96,601	87,423	3,003	0	0
Accrued Interest Receivable	6,201	0	0	0	0
Accounts Receivable	267,922	0	0	0	0
Interfund Receivable	570,327	0	0	0	0
Intergovernmental Receivable	1,289,890	687,874	1,522,887	44,282	261,050
Sales Taxes Receivable	5,029,731	0	0	0	0
Property Taxes Receivable	5,509,755	8,017,779	2,569,738	1,349,934	0
Loans Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	3,339,539	0
Total Assets	\$17,975,389	\$12,203,155	\$7,425,502	\$5,988,820	\$2,483,056
Liabilities					
Accounts Payable	\$70,985	\$18,210	\$17,257	\$0	\$58,704
Accrued Wages	424,210	293,370	10,320	0	0
Contracts Payable	60,425	134,127	194,320	0	431,026
Intergovernmental Payable	372,367	243,788	8,622	0	0
Interfund Payable	690	0	0	0	272,918
Deferred Revenue	10,876,705	8,695,539	3,958,768	4,733,755	261,050
Accrued Interest Payable	0	0	0	6,000	115,220
Notes Payable	0	0	0	200,000	9,850,000
Total Liabilities	11,805,382	9,385,034	4,189,287	4,939,755	10,988,918
Fund Balances					
Reserved for Encumbrances	363,874	113,604	275,625	0	684,694
Reserved for Loans	0	0	0	0	0
Unreserved, Undesignated, (Deficit) Reported in:					
General Fund	5,806,133	0	0	0	0
Special Revenue Funds	0	2,704,517	2,960,590	0	0
Debt Service Funds	0	0	0	1,049,065	0
Capital Projects Funds (Deficit)	0	0	0	0	(9,190,556)
Total Fund Balances (Deficit)	6,170,007	2,818,121	3,236,215	1,049,065	(8,505,862)
Total Liabilities and Fund Balances	\$17,975,389	\$12,203,155	\$7,425,502	\$5,988,820	\$2,483,056

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, 2005*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Funds Balances	\$19,508,008
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
\$11,848,346	\$27,266,536	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	146,758,911
21,151	24,935		
0	12		
647,408	834,435	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
0	6,201	Intergovernmental	8,744,959
89,919	357,841	Sales Tax	4,187,137
31,952	602,279	Special Assessments	3,339,538
5,667,068	9,473,051	Property Taxes	478,391
0	5,029,731	Total	16,750,025
6,527,658	23,974,864	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(13,471)
3,153,509	3,153,509		
0	3,339,539		
\$27,987,011	\$74,062,933		
\$208,775	\$373,931	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
353,964	1,081,864	General Obligation Bonds	(455,000)
392,366	1,212,264	Special Assessment Bonds	(3,388,962)
296,722	921,499	Notes Payable	(600,000)
329,406	603,014	Compensated Absences	(1,645,035)
11,665,316	40,191,133	Total	(6,088,997)
0	121,220		
0	10,050,000		
13,246,549	54,554,925	<i>Net Assets of Governmental Activities</i>	\$176,914,476
1,412,561	2,850,358		
3,153,509	3,153,509		
0	5,806,133		
7,683,448	13,348,555		
0	1,049,065		
2,490,944	(6,699,612)		
14,740,462	19,508,008		
\$27,987,011	\$74,062,933		

Geauga County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2005*

	General	Mental Retardation	Mental Health	Debt Service	Construction
Revenues:					
Property and Other Taxes	\$7,421,692	\$8,113,242	\$2,590,861	\$42,316	\$368,055
Sales Tax	10,596,652	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Charges for Services	3,325,313	315,231	0	0	0
Licenses and Permits	6,303	0	0	0	0
Fines and Forfeitures	179,549	0	0	0	0
Intergovernmental	2,342,296	7,512,805	3,836,196	422,022	1,561,752
Special Assessments	0	0	0	363,651	0
Interest	1,020,991	2,466	0	0	106,143
Rentals	90,391	0	0	0	0
Contributions/Donations	800	0	0	0	0
Other	698,842	35,672	51,579	0	6,817
<i>Total Revenues</i>	<u>25,682,829</u>	<u>15,979,416</u>	<u>6,478,636</u>	<u>827,989</u>	<u>2,042,767</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	5,960,404	0	0	0	0
Judicial	2,392,114	0	0	0	0
Public Safety	8,930,941	0	0	0	0
Public Works	137,516	0	0	0	0
Health	0	0	5,814,991	0	0
Human Services	385,798	13,106,792	0	0	0
Economic Development and Assistance	0	0	0	0	0
Other	841,134	0	0	0	0
Intergovernmental	661,340	0	0	0	0
Capital Outlay	0	0	0	0	8,376,994
Debt Service:					
Principal Retirement	0	0	0	449,694	0
Interest and Fiscal Charges	0	0	0	255,129	276,931
<i>Total Expenditures</i>	<u>19,309,247</u>	<u>13,106,792</u>	<u>5,814,991</u>	<u>704,823</u>	<u>8,653,925</u>
Excess of Revenues Over (Under) Expenditures	<u>6,373,582</u>	<u>2,872,624</u>	<u>663,645</u>	<u>123,166</u>	<u>(6,611,158)</u>
Other Financing Sources (Uses):					
Notes Issued	0	0	0	600,000	0
Payment on Refunded Notes	0	0	0	(800,000)	0
Transfers In	395,000	0	0	68,520	770,790
Transfers Out	(4,898,561)	(825,166)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(4,503,561)</u>	<u>(825,166)</u>	<u>0</u>	<u>(131,480)</u>	<u>770,790</u>
<i>Net Change in Fund Balance</i>	1,870,021	2,047,458	663,645	(8,314)	(5,840,368)
<i>Fund Balances (Deficit) at Beginning of Year</i>					
Restated (See Note 3)	4,299,986	770,663	2,572,570	1,057,379	(2,665,494)
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$6,170,007</u>	<u>\$2,818,121</u>	<u>\$3,236,215</u>	<u>\$1,049,065</u>	<u>(\$8,505,862)</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, 2005

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	(\$848,562)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$6,587,199	\$25,123,365	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	10,596,652	Capital Outlay	17,848,671
501,469	501,469	Depreciation	<u>(2,923,611)</u>
2,799,296	6,439,840	Total	14,925,060
183,655	189,958	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(4,109)
125,747	305,296	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
17,778,378	33,453,449	Intergovernmental	(473,834)
5,980	369,631	Special Assessments	(291,126)
69,645	1,199,245	Sales Tax	123,356
0	90,391	Property Taxes	<u>(15,711)</u>
221,508	222,308	Total	(657,315)
966,700	1,759,610	Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.	
		Notes Issued	(600,000)
		Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	
<u>29,239,577</u>	<u>80,251,214</u>	Bond	449,694
		Note	<u>800,000</u>
		Total	1,249,694
1,903,873	7,864,277	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	2,999
1,089,850	3,481,964	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.	
1,426,909	10,357,850	Compensated Absences	<u>(196,560)</u>
6,564,804	6,702,320	<i>Change in Net Assets of Governmental Activities</i>	<u>\$13,871,207</u>
218,094	6,033,085		
13,368,708	26,861,298		
80,926	80,926		
0	841,134		
0	661,340		
8,603,974	16,980,968		
0	449,694		
2,380	534,440		
<u>33,259,518</u>	<u>80,849,296</u>		
(4,019,941)	(598,082)		
0	600,000		
0	(800,000)		
6,799,168	8,033,478		
(2,360,231)	(8,083,958)		
<u>4,438,937</u>	<u>(250,480)</u>		
418,996	(848,562)		
14,321,466	20,356,570		
<u>\$14,740,462</u>	<u>\$19,508,008</u>		

Geauga County, Ohio

*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$6,841,600	\$7,308,780	\$7,419,102	\$110,322
Sales Tax	9,400,000	10,600,000	10,575,693	(24,307)
Charges for Services	2,676,050	2,890,292	3,039,416	149,124
Licenses and Permits	8,100	5,727	6,303	576
Fines and Forfeitures	141,500	167,107	174,358	7,251
Intergovernmental	2,168,400	2,336,519	2,341,991	5,472
Interest	800,000	1,225,000	1,179,043	(45,957)
Rentals	9,176	61,578	90,391	28,813
Contributions/Donations	100	800	800	0
Other	438,900	670,385	693,767	23,382
Total Revenues	22,483,826	25,266,188	25,520,864	254,676
Expenditures:				
Current:				
General Government:				
Legislative and Executive	6,136,024	6,309,687	6,025,922	283,765
Judicial	2,507,847	2,579,597	2,413,429	166,168
Public Safety	8,506,755	9,025,390	8,930,353	95,037
Public Works	139,683	139,682	136,923	2,759
Human Services	468,104	521,104	386,248	134,856
Other	1,573,262	1,179,058	847,418	331,640
Intergovernmental	638,229	663,158	661,832	1,326
Total Expenditures	19,969,904	20,417,676	19,402,125	1,015,551
Excess of Revenues Over Expenditures	2,513,922	4,848,512	6,118,739	1,270,227
Other Financing Sources (Uses):				
Transfers In	495,000	385,886	395,000	9,114
Transfers Out	(5,002,921)	(5,866,707)	(4,898,561)	968,146
Advances In	0	275,674	275,674	0
Advances Out	0	(48,592)	(48,592)	0
Total Other Financing Sources (Uses)	(4,507,921)	(5,253,739)	(4,276,479)	977,260
Net Change in Fund Balance	(1,993,999)	(405,227)	1,842,260	2,247,487
Fund Balances at Beginning of Year	2,894,896	2,894,896	2,894,896	0
Unexpended Prior Year Encumbrances	133,347	133,347	133,347	0
Fund Balances at End of Year	\$1,034,244	\$2,623,016	\$4,870,503	\$2,247,487

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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$7,701,800	\$8,084,792	\$8,113,242	\$28,450
Charges for Services	288,000	290,000	315,238	25,238
Intergovernmental	6,564,100	7,243,062	7,600,533	357,471
Interest	1,800	2,500	2,466	(34)
Contributions/Donations	30,000	0	0	0
Other	4,000	28,270	35,672	7,402
Total Revenues	14,589,700	15,648,624	16,067,151	418,527
Expenditures:				
Current:				
Human Services	13,759,700	13,523,535	13,078,084	445,451
Total Expenditures	13,759,700	13,523,535	13,078,084	445,451
Excess of Revenues Over Expenditures	830,000	2,125,089	2,989,067	863,978
Other Financing Sources (Uses):				
Transfers In	170,000	0	0	0
Transfers Out	(1,000,000)	(837,734)	(825,166)	12,568
Total Other Financing Sources (Uses)	(830,000)	(837,734)	(825,166)	12,568
Net Change in Fund Balance	0	1,287,355	2,163,901	876,546
Fund Balances at Beginning of Year	963,836	963,836	963,836	0
Unexpended Prior Year Encumbrances	15,793	15,793	15,793	0
Fund Balances at End of Year	\$979,629	\$2,266,984	\$3,143,530	\$876,546

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mental Health
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$2,476,800	\$2,580,516	\$2,590,861	\$10,345
Intergovernmental	3,412,938	3,328,811	3,880,952	552,141
Other	32,500	50,667	51,579	912
Total Revenues	<u>5,922,238</u>	<u>5,959,994</u>	<u>6,523,392</u>	<u>563,398</u>
Expenditures:				
Current:				
Health	5,922,238	6,172,238	6,049,612	122,626
Total Expenditures	<u>5,922,238</u>	<u>6,172,238</u>	<u>6,049,612</u>	<u>122,626</u>
Net Change in Fund Balance	0	(212,244)	473,780	686,024
Fund Balances at Beginning of Year	2,143,057	2,143,057	2,143,057	0
Unexpended Prior Year Encumbrances	226,336	226,336	226,336	0
Fund Balances at End of Year	<u>\$2,369,393</u>	<u>\$2,157,149</u>	<u>\$2,843,173</u>	<u>\$686,024</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Fund Net Assets
Enterprise Funds
December 31, 2005*

	Water Resources	Water District	Storm Water	Total
Assets				
<i>Current Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,859,729	\$409,431	\$10,917	\$5,280,077
Materials and Supplies Inventory	124,723	0	0	124,723
Accrued Interest Receivable	697	0	0	697
Accounts Receivable	117,885	26,789	0	144,674
Interfund Receivable	0	735	0	735
<i>Total Current Assets</i>	5,103,034	436,955	10,917	5,550,906
<i>Noncurrent Assets</i>				
Capital Assets:				
Nondepreciable Capital Assets	956,775	0	0	956,775
Depreciable Capital Assets, Net	19,355,786	2,743,090	0	22,098,876
<i>Total Noncurrent Assets</i>	20,312,561	2,743,090	0	23,055,651
Total Assets	25,415,595	3,180,045	10,917	28,606,557
Liabilities				
<i>Current Liabilities</i>				
Accounts Payable	29,385	1,018	0	30,403
Accrued Wages	50,642	4,509	340	55,491
Contracts Payable	82,872	5,849	0	88,721
Intergovernmental Payable	43,990	3,789	283	48,062
Revenue Bonds Payable	7,000	0	0	7,000
General Obligation Bonds Payable	65,000	0	0	65,000
OWDA Loans Payable	288,810	0	0	288,810
OPWC Loans Payable	26,250	0	0	26,250
<i>Total Current Liabilities</i>	593,949	15,165	623	609,737
<i>Long-Term Liabilities</i>				
Compensated Absences Payable	174,827	10,570	0	185,397
Revenue Bonds Payable (net of current portion)	143,000	0	0	143,000
OWDA Loans Payable (net of current portion)	13,791,513	0	0	13,791,513
OPWC Loans Payable (net of current portion)	341,250	0	0	341,250
<i>Total Long-Term Liabilities</i>	14,450,590	10,570	0	14,461,160
Total Liabilities	15,044,539	25,735	623	15,070,897
Net Assets				
Invested in Capital Assets, Net of Related Debt	5,649,738	2,743,090	0	8,392,828
Unrestricted	4,721,318	411,220	10,294	5,142,832
Total Net Assets	\$10,371,056	\$3,154,310	\$10,294	\$13,535,660

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, 2005*

	Water Resources	Water District	Storm Water	Total
Operating Revenues				
Charges for Services	\$4,129,892	\$532,586	\$0	\$4,662,478
Other	1,668,099	103,009	4,575	1,775,683
<i>Total Operating Revenues</i>	<u>5,797,991</u>	<u>635,595</u>	<u>4,575</u>	<u>6,438,161</u>
Operating Expenses				
Personal Services	1,761,627	162,575	10,125	1,934,327
Materials and Supplies	244,566	28,861	0	273,427
Contract Services	8,857,402	381,753	26,238	9,265,393
Other	182,034	4,433	904	187,371
Depreciation	898,975	171,293	0	1,070,268
<i>Total Operating Expenses</i>	<u>11,944,604</u>	<u>748,915</u>	<u>37,267</u>	<u>12,730,786</u>
<i>Operating Loss</i>	<u>(6,146,613)</u>	<u>(113,320)</u>	<u>(32,692)</u>	<u>(6,292,625)</u>
Non-Operating Revenues (Expenses)				
Interest and Fiscal Charges	(297,136)	0	0	(297,136)
Interest	46,115	0	0	46,115
Loss on Sale of Capital Assets	(11,999)	0	0	(11,999)
Operating Grants	145,620	0	0	145,620
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(117,400)</u>	<u>0</u>	<u>0</u>	<u>(117,400)</u>
<i>Loss before Capital Contributions and Transfers</i>	<u>(6,264,013)</u>	<u>(113,320)</u>	<u>(32,692)</u>	<u>(6,410,025)</u>
Capital Contributions	410,700	0	0	410,700
Transfers In	84,000	0	35,000	119,000
Transfers Out	(68,520)	0	0	(68,520)
<i>Change in Net Assets</i>	<u>(5,837,833)</u>	<u>(113,320)</u>	<u>2,308</u>	<u>(5,948,845)</u>
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>16,208,889</u>	<u>3,267,630</u>	<u>7,986</u>	<u>19,484,505</u>
<i>Net Assets End of Year</i>	<u>\$10,371,056</u>	<u>\$3,154,310</u>	<u>\$10,294</u>	<u>\$13,535,660</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2005*

	Water Resources	Water District	Storm Water	Totals
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash Received from Customers	\$4,249,670	\$533,353	\$0	\$4,783,023
Cash Payments to Suppliers for Goods and Services	(9,103,395)	(412,090)	(26,238)	(9,541,723)
Cash Payments to Employees for Services	(1,740,071)	(159,614)	(10,046)	(1,909,731)
Other Operating Revenue	1,668,099	103,009	4,575	1,775,683
Other Operating Expense	(182,034)	(4,433)	(904)	(187,371)
Net Cash Provided By (Used For) Operating Activities	(5,107,731)	60,225	(32,613)	(5,080,119)
Cash Flows from Noncapital Financing Activities:				
Transfers In	84,000	0	35,000	119,000
Transfers Out	(68,520)	0	0	(68,520)
Operating Grants Received	145,620	0	0	145,620
Net Cash Provided by Noncapital Financing Activities	161,100	0	35,000	196,100
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	(189,427)	(14,944)	0	(204,371)
Principal Paid on Bonds	(71,000)	0	0	(71,000)
Principal Paid on OWDA Loans	(381,667)	0	0	(381,667)
Principal Paid on OPWC Loans	(26,250)	0	0	(26,250)
Interest Paid on Bonds	(19,500)	0	0	(19,500)
Interest Paid on OWDA Loans	(284,465)	0	0	(284,465)
Proceeds of OWDA Loans	5,838,347	0	0	5,838,347
Capital Contributions	410,700	0	0	410,700
Net Cash Used for Capital and Related Financing Activities	5,276,738	(14,944)	0	5,261,794
Cash Flows from Investing Activities:				
Interest on Investments	99,009	0	0	99,009
Net Cash Provided by Investing Activities	99,009	0	0	99,009
Net Increase (Decrease) in Cash and Cash Equivalents	429,116	45,281	2,387	476,784
Cash and Cash Equivalents at Beginning of Year	4,430,613	364,150	8,530	4,803,293
Cash and Cash Equivalents at End of Year	\$4,859,729	\$409,431	\$10,917	\$5,280,077

(Continued)

Geauga County, Ohio

Statement of Cash Flows
Enterprise Funds (Continued)
For the Year Ended December 31, 2005

	Water Resources	Water District	Storm Water	Totals
Reconciliation of Operating Loss to Net Cash Provided By (Used For) Operating Activities:				
Operating Loss	(\$6,146,613)	(\$113,320)	(\$32,692)	(\$6,292,625)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:				
Depreciation	898,975	171,293	0	1,070,268
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	119,778	(743)	0	119,035
Increase in Interfund Receivable	0	1,510	0	1,510
Increase in Inventories	9,572	0	0	9,572
Increase (Decrease) in Accounts Payable	(27,493)	(4,257)	0	(31,750)
Increase in Contracts Payable	18,818	2,781	0	21,599
Increase in Accrued Wages	(3,801)	137	25	(3,639)
Increase in Compensated Absences Payable	19,308	2,187	0	21,495
Increase (Decrease) in Due To Other Funds	(2,324)	0	0	(2,324)
Increase (Decrease) in Intergovernmental Payable	6,049	637	54	6,740
Total Adjustments	1,038,882	173,545	79	1,212,506
Net Cash Provided By (Used For) Operating Activities	(\$5,107,731)	\$60,225	(\$32,613)	(\$5,080,119)

See accompanying notes to the basic financial statements.

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2005

Assets:

Equity in Pooled Cash and Cash Equivalents	\$15,177,776
Cash and Cash Equivalents In Segregated Accounts	856,179
Receivables:	
Property Taxes	155,280,263
Special Assessments	5,242,905
Total Assets	<u><u>\$176,557,123</u></u>

Liabilities:

Intergovernmental Payable	\$161,259,654
Undistributed Monies	14,346,952
Due to Others	119,900
Payroll Withholdings	830,617
Total Liabilities	<u><u>\$176,557,123</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2005*

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, 2005

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
Geauga, Ashtabula, and Portage Partnership Incorporated

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, 2005

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

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, 2005

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.

Mental Health The Mental Health fund accounts for monies used pay the cost of contracts with local mental health agencies that provide services to the public at large. Revenue sources are a County-wide property tax levy and Federal and State grants.

Debt Service Fund The Debt Service 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 The Construction 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 as an agent for individuals, private organizations and/or other governments.

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, 2005

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, 2005

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, 2005, but which were levied to finance year 2006 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 2005, investments were limited to STAROhio, Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Notes, and Commercial Paper.

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, 2005.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2005 amounted to \$1,020,991 which includes \$792,274 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, 2005

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, 2005 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, 2005

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).

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, 2005

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 non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

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 \$30,116,336 of restricted net assets of which \$5,309,557 is restricted by enabling legislation.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

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 2005.

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

A. Changes in Accounting Principles

For 2005, The County has implemented GASB Statement No. 40, "Deposit and Investment Risk Disclosures" and GASB Statement No. 42, "Accounting and Financial Reporting for Impairment of Capital Assets for Insurance Recoveries."

GASB Statement No. 40 establishes new disclosure requirements for risks associated with deposits and investments.

GASB Statement No. 42 establishes accounting and financial reporting standards for impairment of capital assets and clarifies and establishes accounting requirements for insurance recoveries.

The implementation of GASB No. 42 did not affect the presentation of the financial statements of the county.

B. Restated Fund Balance/Net Assets

The fund balance in the debt service fund was overstated by \$204,000 as of December 31, 2004 due to a reclassification of notes payable and accrued interest payable. The fund balance decreased from \$1,261,379 to \$1,057,379.

At December 31, 2005 it was determined that capital assets in governmental activities were overstated by \$141,378 due to the failure to remove assets that had been disposed of in 2004. Net Assets for governmental activities decreased from \$163,184,647 to \$163,043,269. Capital assets in business-type activities were understated by \$25,842, which increased the net assets of business-type activities at December 31, 2004 from \$19,458,663 to \$19,484,505. These adjustments had the following effects on governmental and business type activities as of December 31, 2004:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

	Governmental Activities	Business-Type Activities			Total Business-Type	Total
		Water Resources	Water District	Storm Water		
Net Assets, December 31, 2004	\$163,184,647	\$16,183,047	\$3,267,630	\$7,986	\$19,458,663	\$182,643,310
Capital Assets	(141,378)	25,842	0	0	25,842	(115,536)
Restated Net Assets, December 31, 2004	<u>\$163,043,269</u>	<u>\$16,208,889</u>	<u>\$3,267,630</u>	<u>\$7,986</u>	<u>\$19,484,505</u>	<u>\$182,527,774</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).
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	Mental Health
GAAP Basis	\$1,870,021	\$2,047,458	\$663,645
Net Adjustment of			
Revenue Accruals	6,551	87,735	44,756
Beginning Fair Value Adjustments for Investments	(5,232)	0	0
Ending Fair Value Adjustments for Investments	(163,284)	0	0
Advances In	275,674	0	0
Net Adjustment for			
Expenditure Accruals	400,671	294,648	252,080
Advance Out	(48,592)	0	0
Encumbrances	(493,549)	(265,940)	(486,701)
Budget Basis	<u>\$1,842,260</u>	<u>\$2,163,901</u>	<u>\$473,780</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

Note 5. Fund Deficits

The following funds had the following deficit fund balances as of December 31, 2005:

	<u>Deficit Fund Balance</u>
Capital Projects Fund	
Construction	\$8,505,862
Non-Major Fund	
Community Development Administration	106,384

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

The following funds had total original appropriations in excess of original estimated resources plus carryover balances in violation of Section 5705.39, Ohio Revised Code. These have been corrected as of year end.

	<u>Estimated Resources Plus Carryover Balances</u>	<u>Appropriations</u>	<u>Excess</u>
Construction	(\$1,171,000)	\$1,864,895	(\$3,035,895)
Community Development Block Grant	1,502,130	1,586,104	(83,974)

Note 6. Deposits and Investments

State statutes classify monies held by the County into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such 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.

Inactive deposits are public deposits that the County has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

Interim monies held by the County can 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 payment of 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, 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 securities listed above;
4. Bonds and other obligations of the State of Ohio or Ohio local governments;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations;
7. The State Treasurer's investment pool (STAROhio) and;
8. Commercial paper and bankers acceptances if training requirements have been met.

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. Investments may only be made through specified dealers and institutions.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$7,813,301 and the bank balance was \$7,290,401. Of the bank balance \$344,228 was covered by federal depository insurance. The remaining \$6,946,173 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

Investments

Investments are reported at fair value. As of December 31, 2005, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)			Total
		Less than 1	1-2	2-3	
Federal Home Loan Bank Notes	\$15,876,685	\$4,929,662	\$5,956,817	\$4,990,206	\$15,876,685
Federal Home Loan Mortgage Corporation Notes	13,868,820	7,925,424	3,963,795	1,979,601	13,868,820
Federal National Mortgage Association Notes	4,955,211	4,955,211	0	0	4,955,211
Commercial Paper	2,994,400	2,994,400	0	0	2,994,400
STAROhio	3,108,843	3,108,843	0	0	3,108,843
Total Investments	\$40,803,959	\$23,913,540	\$9,920,612	\$6,969,807	\$40,803,959

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

Credit Risk. The Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes and Federal Home Loan Bank Notes carry a rating of AAA by Moody's. The commercial paper carries a rating of P-1 by Moody's and A-1+ by Standard and Poors. STAROhio carries a rating of AAAM by Standard and Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. Investments in commercial paper are limited to notes rated at the time of purchase to the highest classification established by two nationally recognized standard rating services. The County has no investment policy that would further limit its investment choices.

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

Concentration of Credit Risk The County follows State statute that limits investments in commercial paper and bankers' acceptances to 25 percent of the monies available for investment at any one time.

The County's major investment holdings at year end are as follows:

Federal Home Loan Bank Notes	38.91%
Federal Home Loan Mortgage Corporation Notes	33.99
Federal National Mortgage Association Notes	12.14
Commercial Paper	7.34
STAROhio	7.62
Total	100.00%

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

Component Unit

At year-end, the carrying amount of the component unit's deposits was \$13,574 and the bank balance was \$22,719.48. The entire balance was covered by federal depository insurance.

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 2005 for real and public utility property taxes represents collections of 2004 taxes. Property tax payments received during 2005 for tangible personal property (other than public utility property) is for 2005 taxes.

2005 real property taxes are levied after October 1, 2005 on the assessed value as of January 1, 2005, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2005 real property taxes are collected in and intended to finance 2006.

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. 2005 public utility property taxes became a lien December 31, 2004, are levied after October 1, 2005, and are collected in 2006 with real property taxes.

2005 tangible personal property taxes are levied after October 1, 2004, on the value as of December 31, 2004. Collections are made in 2005. Tangible personal property assessments are 18.75 percent of true value for capital assets and 18.75 percent of true value for inventory.

The full tax rate for all County operations for the year ended December 31, 2005, was \$11.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows:

Real Property	\$ 2,504,162,800
Public Utility Personal Property	76,114,040
Tangible Personal Property	153,857,100
Total Assessed Value	<u>\$ 2,734,133,940</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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

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, 2005 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 2005 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, 2005, 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.

Special assessments expected to be collected in more than one year amount to \$2,972,322 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$367,217.

A summary of the principal items of intergovernmental receivables follows:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

<i>Governmental Activities</i>	Amount
General Fund	
Local Government and Revenue Assistance	\$869,547
Grant	95,608
Property Tax Rollbacks and Exemptions	324,735
Total General Fund	<u>1,289,890</u>
Special Revenue Funds	
Mental Retardation	687,874
Mental Health	1,522,887
Community Development Administration	240,505
CASA	20,436
Intensive Supervision	19,572
Care and Custody	72,426
Motor Vehicle License	3,296,627
Children's Services Levy	253,426
Transportation Administration	120,311
Aging	132,904
Victims/Witness	38,572
Violence Against Women	14,297
Victims of Crime	25,381
Pretrial Release	13,937
Criminal Investigation	2,382
Total Special Revenue Funds	<u>6,461,537</u>
Debt Service Fund	
General Obligation Bond Retirement	<u>44,282</u>
Capital Projects Funds	
Road and Bridge	162,565
Construction	261,050
Community Development Block Grant	1,253,727
Total Capital Projects	<u>1,677,342</u>
Total Governmental Activities	<u><u>\$9,473,051</u></u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

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, 2005 is as follows:

Balance at beginning of year	\$3,000
Amount distributed to entitled recipients	(196)
Balance at end of year	<u><u>\$2,804</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 2005, 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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

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 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 2005. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga 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 2005, the County contributed \$343,715 to the Center, which represents sixteen 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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

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 2005 was \$280,593.

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 2005.

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 2005.

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2005, the County contributed \$35,082, which represents .59 percent of total contributions.

B. Geauga County Regional Airport Authority

Geauga County Regional Airport Authority was established in 1992 to manage the day-to-day operations of the airport located in Middlefield Village. A joint board of trustees whose membership consists of seven members; three continuing appointments made by the County, three appointed by the Airport Authority Board of Trustees, and one appointed by Middlefield Village controls the operation of the airport. The board exercises total control over the operation of the airport including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2005, 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 2005, 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 Board of Health, County 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 2005, the County Commissioners contributed \$40,868, which represents 2.6 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, 2005

Note 15. Related Party Transactions

During 2005, 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 \$1,712,809.

Note 16. Contingent Liabilities

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

Note 17. Capital Assets

Capital asset activity for the year ended December 31, 2005, was as follows:

	Balance 12/31/04	Additions	Reductions	Balance 12/31/05
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$3,040,674	\$0	\$0	\$3,040,674
Infrastructure	97,810,383	4,642,396	(2,900)	102,449,879
Construction in Progress	5,207,530	0	(5,207,530)	0
<i>Total Nondepreciable Capital Assets</i>	<u>106,058,587</u>	<u>4,642,396</u>	<u>(5,210,430)</u>	<u>105,490,553</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	36,869,485	14,045,348	0	50,914,833
Machinery and Equipment	8,257,305	3,201,479	(303,884)	11,154,900
Vehicles	5,667,027	1,169,878	(878,778)	5,958,127
<i>Total Depreciable Capital Assets</i>	<u>50,793,817</u>	<u>18,416,705</u>	<u>(1,182,662)</u>	<u>68,027,860</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(13,080,306)	(1,241,617)	0	(14,321,923)
Machinery and Equipment	(7,756,239)	(855,954)	303,884	(8,308,309)
Vehicles	(4,177,899)	(826,040)	874,669	(4,129,270)
<i>Total Accumulated Depreciation</i>	<u>(25,014,444)</u>	<u>(2,923,611)</u>	<u>1,178,553</u>	<u>(26,759,502)</u>
<i>Total Depreciable Capital Assets, Net</i>	25,779,373	15,493,094	(4,109)	41,268,358
<i>Total Governmental Activities</i>				
<i>Capital Assets, Net</i>	<u>\$131,837,960</u>	<u>\$20,135,490</u>	<u>(\$5,214,539)</u>	<u>\$146,758,911</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

	Balance 12/31/04	Additions	Reductions	Balance 12/31/05
Business Type Activities:				
<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	15,773	0	7,488,528
Machinery and Equipment	1,793,296	129,622	(9,920)	1,912,998
Vehicles	1,219,378	58,976	(50,660)	1,227,694
Water and Wastewater Lines	26,951,904	0	0	26,951,904
<i>Total Depreciable Capital Assets</i>	37,437,333	204,371	(60,580)	37,581,124
<i>Accumulated Depreciation</i>				
Buildings and Improvements	(4,116,577)	(187,212)	0	(4,303,789)
Machinery and Equipment	(1,025,855)	(139,853)	9,920	(1,155,788)
Vehicles	(1,066,150)	(77,586)	38,661	(1,105,075)
Water and Wastewater Lines	(8,251,979)	(665,617)	0	(8,917,596)
<i>Total Accumulated Depreciation</i>	(14,460,561)	(1,070,268)	48,581	(15,482,248)
<i>Total Depreciable Capital Assets, Net</i>	22,976,772	(865,897)	(11,999)	22,098,876
Total Business Type Activities Capital Assets, Net	\$23,933,547	(\$865,897)	(\$11,999)	\$23,055,651

Depreciation expense was charged to governmental activities as follows:

General Government	
Legislative	\$923,011
Judicial	15,340
Public Safety	730,587
Public Works	431,315
Health	51,285
Human Services	772,073
Total Governmental Activities	
Depreciation Expense	\$2,923,611

Geauga County, Ohio

Notes to the Basic Financial Statements
December 31, 2005

Note 18. 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, 2005

For 2005, 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 19. 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, 2005, 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 employer contribution rate for pension benefits for 2005 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the employer'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, 2005, 2004, and 2003 were \$4,359,697, \$4,311,040, and \$3,979,349, respectively; 100 percent has been contributed for 2005, 2004 and 2003. Contributions to the member-directed plan for 2005 were \$74,204 made by the County and \$46,549 made by the plan members.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

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 year ended December 31, 2005, 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. 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, 2005, 2004, and 2003 were \$209,143, \$218,293, and \$219,623 respectively; 100 percent has been contributed for fiscal year 2005, 2004 and 2003. Contributions to the DC and Combined Plans for fiscal year 2005 were \$1,927 made by the County and \$3,482 made by the plan members.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2005*

Note 20. 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 2005 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, 2004, 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 376,109. Actual employer contributions for 2005 which were used to fund postemployment benefits were \$1,729,047. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 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. Member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

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, 2005

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 \$14,939 for fiscal year 2005.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. At June 30, 2004, the balance in the Fund was \$3.3 billion. For the year ended June 30, 2005, net health care costs paid by STRS Ohio were \$254,780,000 and STRS Ohio had 115,395 eligible benefit recipients.

Note 21. 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. For employees covered by the collected bargaining unit in the Sheriff's office, twenty-five (25) percent of the accumulated, unused sick leave is paid, up to a maximum of 90 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 Medical Mutual of Ohio, and dental benefits through Delta Dental to all employees.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

Note 22. Long-Term Debt

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

	Original Issue Date	Original Issue Amount	Maturity Date	Interest Rate
Governmental Activities:				
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%
Enterprise Fund:				
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, 2005

Changes in the County's long-term obligations during the year ended December 31, 2005, consist of the following:

	Balance 12/31/2004	Increase	Decrease	Balance 12/31/2005	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
County Highway Garage/Storage	\$665,000	\$0	\$210,000	\$455,000	\$210,000
Special Assessment Bonds:					
Sanitary Sewer - Aquilla	146,300	0	7,700	138,600	7,700
Sanitary Sewer - Aquilla	2,926	0	154	2,772	154
Sanitary Sewer - Improvement	1,125,000	0	100,000	1,025,000	105,000
Sanitary Sewer - Chagrin Falls Park	474,430	0	6,840	467,590	7,199
Sanitary Sewer - Bainbridge	1,880,000	0	125,000	1,755,000	130,000
<i>Total Special Assessment Bonds</i>	<u>3,628,656</u>	<u>0</u>	<u>239,694</u>	<u>3,388,962</u>	<u>250,053</u>
Compensated Absences	<u>1,448,475</u>	<u>1,379,985</u>	<u>1,183,425</u>	<u>1,645,035</u>	<u>39,059</u>
Notes	<u>800,000</u>	<u>600,000</u>	<u>800,000</u>	<u>600,000</u>	<u>0</u>
<i>Total Governmental Activities</i>	<u>\$6,542,131</u>	<u>\$1,979,985</u>	<u>\$2,433,119</u>	<u>\$6,088,997</u>	<u>\$499,112</u>
Business Type Activities:					
General Obligation Bond:					
Sewer - McFarland Creek	130,000	0	65,000	65,000	65,000
Revenue Bond:					
Burton Lakes	156,000	0	6,000	150,000	7,000
OPWC Loan:					
Valley View	393,750	0	26,250	367,500	26,250
OWDA Loans:					
Chagrin Hts	447,322	0	27,934	419,388	29,109
Bellwood Sewer	866,619	0	44,811	821,808	46,393
Valley View	3,417,790	0	162,580	3,255,210	168,320
Auburn Corners	2,077,654	0	103,088	1,974,566	0
County Water Tower	262,141	0	12,974	249,167	13,435
Water Treatment Plant	671,707	0	30,280	641,427	31,553
McFarland	880,410	5,838,347	0	6,718,757	0
<i>Total OWDA Loans</i>	<u>8,623,643</u>	<u>5,838,347</u>	<u>381,667</u>	<u>14,080,323</u>	<u>288,810</u>
Compensated Absences	<u>163,902</u>	<u>85,912</u>	<u>64,417</u>	<u>185,397</u>	<u>0</u>
<i>Total Business Type Activities</i>	<u>\$9,467,295</u>	<u>\$5,924,259</u>	<u>\$543,334</u>	<u>\$14,848,220</u>	<u>\$387,060</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

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 3.0 percent, mature on March 3, 2006 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, 2005 are as follows:

Governmental Activities:

Year	General Obligation Bonds		Special Assessment Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2006	\$210,000	\$27,535	\$250,053	\$193,731	\$460,053	\$221,266
2007	245,000	14,335	265,431	180,997	510,431	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	0	0	316,688	128,295	316,688	128,295
2011-2015	0	0	1,535,903	357,442	1,535,903	357,442
2016-2020	0	0	105,956	103,986	105,956	103,986
2021-2025	0	0	109,692	74,997	109,692	74,997
2026-2030	0	0	111,240	47,498	111,240	47,498
2031-2035	0	0	111,923	15,066	111,923	15,066
Total	<u>\$455,000</u>	<u>\$41,870</u>	<u>\$3,388,962</u>	<u>\$1,413,549</u>	<u>\$3,843,962</u>	<u>\$1,455,419</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

Business Type Activities:

Year	General Obligation Bonds		Revenue Bond		OPWC Loan
	Principal	Interest	Principal	Interest	
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	0	0	8,000	6,100	26,250
2011-2015	0	0	45,000	24,300	131,250
2016-2020	0	0	56,000	11,950	105,000
2021-2025	0	0	13,000	650	0
Totals	<u>\$65,000</u>	<u>\$5,850</u>	<u>\$150,000</u>	<u>\$70,900</u>	<u>\$367,500</u>

(Continued)

Year	OWDA Loans		Totals	
	Principal	Interest	Principal	Interest
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	333,649	148,151	367,899	154,251
2011-2015	1,861,533	550,169	2,037,783	574,469
2016-2020	1,971,352	189,970	2,132,352	201,920
2021-2025	0	0	13,000	650
Totals	<u>\$5,387,000</u>	<u>\$1,595,030</u>	<u>\$5,969,500</u>	<u>\$1,671,780</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	\$1,974,566
McFarland	<u>6,718,757</u>
Total	<u><u>\$8,693,323</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, 2005

The effects of the debt limitations described above at December 31, 2005, are an overall debt margin of \$56,248,864; and an unvoted debt margin of \$16,736,854.

The County has issued eight issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$39,995,723 at December 31, 2005 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely for the County's debt presentation. There has not been any condition of default under the bonds or the related financing documents.

Note 23. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2005, follows:

	Balance 12/31/04	Issued	Retired	Balance 12/31/05
Governmental Activities				
<i>Debt Service Fund:</i>				
Library Construction 3.00%	\$200,000	\$200,000	\$200,000	\$200,000
<i>Capital Projects Funds:</i>				
Human Services Improvements 3.38%	1,800,000	1,450,000	1,800,000	1,450,000
Jail Construction 1.80%	4,500,000	0	4,500,000	0
Jail Construction 3.0%	0	4,700,000	4,700,000	0
Jail Construction 4.0%	0	8,400,000	0	8,400,000
County Projects 1.80%	200,000	0	200,000	0
<i>Total</i>	<u>\$6,700,000</u>	<u>\$14,750,000</u>	<u>\$11,400,000</u>	<u>\$10,050,000</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, 2005

Note 24. Interfund Transfers and Balances

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2005, consisted of the following:

<u>Transfers To</u>	<u>Transfers From</u>				<u>Totals</u>
	<u>Governmental Activities</u>			<u>Business Type Activities</u>	
	<u>General</u>	<u>Mental Retardation</u>	<u>Nonmajor</u>	<u>Water Resources</u>	
<i>Governmental Activities</i>					
General	\$0	\$0	\$395,000	\$0	\$395,000
Debt Service	0	0	0	68,520	68,520
Construction	14,539	90,000	666,251	0	770,790
Nonmajor Funds:					
Community Development					
Administration	7,016	0	76,459	0	83,475
CASA	86,950	0	0	0	86,950
County Home	369,582	0	0	0	369,582
Motor Vehicle License	98,500	0	650,000	0	748,500
Court Technology	0	0	21,793	0	21,793
800 System Communications	42,750	0	0	0	42,750
911	65,000	0	0	0	65,000
Building Improvement	2,820,000	0	0	0	2,820,000
Computerization	518,855	0	0	0	518,855
Revolving Loan	26,344	0	0	0	26,344
Transportation Administration	56,280	0	0	0	56,280
Volunteer Guardianship	0	0	15,000	0	15,000
MRDD Donation	2,483	0	0	0	2,483
Public Assistance	162,972	0	442,742	0	605,714
VAWA	16,819	0	0	0	16,819
Victims of Crime	10,952	0	0	0	10,952
Victim Witness	15,510	0	0	0	15,510
MRDD Residential Service	0	735,166	0	0	735,166
Youth Center	449,009	0	88,986	0	537,995
Bicentennial Fund	20,000	0	0	0	20,000
Total Nonmajor Funds	<u>4,769,022</u>	<u>735,166</u>	<u>1,294,980</u>	<u>0</u>	<u>6,799,168</u>
Total Governmental Activities	<u>4,783,561</u>	<u>825,166</u>	<u>2,356,231</u>	<u>68,520</u>	<u>8,033,478</u>
<i>Business Type Activities</i>					
Water Resources	80,000	0	4,000	0	84,000
Storm Water	35,000	0	0	0	35,000
Total Business Type Activities	<u>115,000</u>	<u>0</u>	<u>4,000</u>	<u>0</u>	<u>119,000</u>
Total	<u>\$4,898,561</u>	<u>\$825,166</u>	<u>\$2,360,231</u>	<u>\$68,520</u>	<u>\$8,152,478</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2005

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.

B. Interfund Balances

Interfund balances at December 31, 2005, 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	Transportation Administration	Water District	
Major Funds:				
General	\$0	\$0	\$690	\$690
Construction	272,918	0	0	272,918
Nonmajor Funds:				
Motor Vehicle License	125,000	0	45	125,045
Transportation Administration	51,000	0	0	51,000
Aging	0	31,769	0	31,769
Public Assistance	0	183	0	183
Community Development	121,409	0	0	121,409
Total Governmental Funds	\$570,327	\$31,952	\$735	\$603,014

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2005*

Note 25. Subsequent Events

On March 3, 2006, the County retired \$800,000 in bond anticipation notes and reissued \$600,000 in notes on behalf of the Geauga County Library for the purpose of constructing a new Public Library. The new notes have an interest rate of 4.25 percent and mature on March 1, 2007.



Geauga County, Ohio

Required Supplementary Information

Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2005

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 2005 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 numerical rating ranging from 0 to 9 is assigned to sections of roadways as a result of the yearly visual observations, with 0 being the lowest ranking and 9 being the highest. It is the practice of the Geauga County Engineer's office to maintain at least eighty percent (80%) of the mileage of the county highway system at an appraisal rating of 5 or more. The 2005, 2004, and 2003 assessments found that 99 percent, 98 percent, and 93 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) recommendations. Each bridge is given an ODOT sufficiency rating and an overall appraisal rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 95 percent of the structures have an overall bridge appraisal rating of 5 or more. The most recent assessment found that 97 percent of the County bridges have a numerical rating of 5 or higher.

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

<u>Condition</u>	<u>Rating</u>
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, 2005

The following summarizes the overall ratings as of December 31, 2005, 2004 and 2003:

Condition Assessment	2005		2004		2003	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	227.4	99%	224.1	98%	211.7	93%
Less than Fair	1.2	1%	4.5	2%	16	7%
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	183	97%	185	98%	183	96%
Less than Fair	5	3%	3	2%	7	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
2005	\$10,255,500	\$9,725,320	\$530,180
2004	\$10,203,350	\$9,145,125	\$1,058,225
2003	\$10,751,119	\$9,610,630	\$1,140,489

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.

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.

MRDD Donation – To account for monies donated to support residents with mental retardation.

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

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.

(Continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – Continued

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

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

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
Criminal Investigation

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.

Geauga County, Ohio

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$8,801,420	\$3,046,926	\$11,848,346
Cash and Cash Equivalents in Segregated Accounts	21,151	0	21,151
Material and Supplies Inventory	647,408	0	647,408
Accounts Receivable	85,672	4,247	89,919
Interfund Receivable	31,952	0	31,952
Intergovernmental Receivable	4,250,776	1,416,292	5,667,068
Property Taxes Receivable	3,537,658	2,990,000	6,527,658
Loans Receivable	3,153,509	0	3,153,509
	<u>\$20,529,546</u>	<u>\$7,457,465</u>	<u>\$27,987,011</u>
<i>Total Assets</i>			
Liabilities:			
Accounts Payable	\$175,176	\$33,599	\$208,775
Accrued Wages	353,964	0	353,964
Contracts Payable	329,011	63,355	392,366
Intergovernmental Payable	296,722	0	296,722
Interfund Payable	329,406	0	329,406
Deferred Revenue	7,259,024	4,406,292	11,665,316
	<u>8,743,303</u>	<u>4,503,246</u>	<u>13,246,549</u>
<i>Total Liabilities</i>			
Fund Balances:			
Reserved for Encumbrances	949,286	463,275	1,412,561
Reserved for Loans	3,153,509	0	3,153,509
Unreserved, Undesignated, Reported in			
Special Revenue Funds	7,683,448	0	7,683,448
Capital Projects Funds	0	2,490,944	2,490,944
	<u>11,786,243</u>	<u>2,954,219</u>	<u>14,740,462</u>
<i>Total Fund Balances</i>			
<i>Total Liabilities and Fund Balances</i>	<u>\$20,529,546</u>	<u>\$7,457,465</u>	<u>\$27,987,011</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2005*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:			
Property and Other Taxes	\$3,536,653	\$3,050,546	\$6,587,199
Permissive Motor Vehicle License Tax	501,469	0	501,469
Charges for Services	2,748,882	50,414	2,799,296
Licenses and Permits	183,655	0	183,655
Fines and Forfeitures	125,747	0	125,747
Intergovernmental	13,844,485	3,933,893	17,778,378
Special Assessments	5,980	0	5,980
Interest	64,895	4,750	69,645
Contributions/Donations	221,508	0	221,508
Other	821,789	144,911	966,700
<i>Total Revenues</i>	<u>22,055,063</u>	<u>7,184,514</u>	<u>29,239,577</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	1,903,873	0	1,903,873
Judicial	1,089,850	0	1,089,850
Public Safety	1,426,909	0	1,426,909
Public Works	6,564,804	0	6,564,804
Health	218,094	0	218,094
Human Services	13,368,708	0	13,368,708
Economic Development and Assistance	80,926	0	80,926
Capital Outlay	0	8,603,974	8,603,974
Debt Service:			
Interest and Fiscal Charges	0	2,380	2,380
<i>Total Expenditures</i>	<u>24,653,164</u>	<u>8,606,354</u>	<u>33,259,518</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,598,101)</u>	<u>(1,421,840)</u>	<u>(4,019,941)</u>
Other Financing Sources (Uses):			
Transfers In	3,460,313	3,338,855	6,799,168
Transfers Out	(1,659,670)	(700,561)	(2,360,231)
<i>Total Other Financing Sources (Uses)</i>	<u>1,800,643</u>	<u>2,638,294</u>	<u>4,438,937</u>
<i>Net Change in Fund Balances</i>	(797,458)	1,216,454	418,996
<i>Fund Balances at Beginning of Year - Restated (See Note 3)</i>	<u>12,583,701</u>	<u>1,737,765</u>	<u>14,321,466</u>
<i>Fund Balances at End of Year</i>	<u>\$11,786,243</u>	<u>\$2,954,219</u>	<u>\$14,740,462</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$602,260	\$870,112	\$34,458	\$110,884
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	504	0	2,018	0
Accounts Receivable	1,520	0	0	544
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	240,505	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	\$604,284	\$870,112	\$276,981	\$111,428
Liabilities:				
Accounts Payable	\$2,150	\$129	\$711	\$5,560
Accrued Wages	23,804	1,006	5,588	0
Contracts Payable	732	0	11,000	0
Intergovernmental Payable	18,844	1,568	4,152	0
Interfund Payable	0	0	121,409	0
Deferred Revenue	0	0	240,505	0
<i>Total Liabilities</i>	45,530	2,703	383,365	5,560
Fund Balances:				
Reserved for Encumbrances	37,904	9,052	13,982	1,223
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	520,850	858,357	(120,366)	104,645
<i>Total Fund Balances</i>	558,754	867,409	(106,384)	105,868
<i>Total Liabilities and Fund Balances</i>	\$604,284	\$870,112	\$276,981	\$111,428

<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>Help America Vote</u>	<u>Certificate of Title</u>	<u>CASA</u>
\$22,199	\$25,938	\$11,454	\$403,294	\$25,450
0	0	0	14	0
0	0	0	2,040	251
0	0	0	23,230	2,843
0	0	0	0	0
0	0	0	0	20,436
0	0	0	0	0
0	0	0	0	0
<u>\$22,199</u>	<u>\$25,938</u>	<u>\$11,454</u>	<u>\$428,578</u>	<u>\$48,980</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	7,861	2,730
0	0	0	0	273
0	0	0	6,474	370
0	0	0	0	0
0	0	0	0	21,002
<u>0</u>	<u>0</u>	<u>0</u>	<u>14,335</u>	<u>24,375</u>
0	1,365	0	2,366	844
0	0	0	0	0
22,199	24,573	11,454	411,877	23,761
<u>22,199</u>	<u>25,938</u>	<u>11,454</u>	<u>414,243</u>	<u>24,605</u>
<u>\$22,199</u>	<u>\$25,938</u>	<u>\$11,454</u>	<u>\$428,578</u>	<u>\$48,980</u>

(Continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2005*

	<u>Intensive Supervision</u>	<u>Care and Custody</u>	<u>Volunteer Guardianship</u>	<u>Court Technology</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$7,644	\$366,746	\$85	\$230,449
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	0	0	0	4,227
Accounts Receivable	0	0	0	7
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	19,572	72,426	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$27,216</u>	<u>\$439,172</u>	<u>\$85</u>	<u>\$234,683</u>
Liabilities:				
Accounts Payable	\$0	\$1,555	\$0	\$102
Accrued Wages	1,231	4,300	0	3,800
Contracts Payable	0	7,948	0	0
Intergovernmental Payable	1,041	3,612	0	3,240
Interfund Payable	0	0	0	0
Deferred Revenue	9,786	36,213	0	0
<i>Total Liabilities</i>	<u>12,058</u>	<u>53,628</u>	<u>0</u>	<u>7,142</u>
Fund Balances:				
Reserved for Encumbrances	125	4,573	0	112,815
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	15,033	380,971	85	114,726
<i>Total Fund Balances</i>	<u>15,158</u>	<u>385,544</u>	<u>85</u>	<u>227,541</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$27,216</u>	<u>\$439,172</u>	<u>\$85</u>	<u>\$234,683</u>

<u>Juvenile Recovery</u>	<u>Common Pleas Indigent Driver</u>	<u>911 Program</u>	<u>800 System Communication</u>	<u>Youth Center</u>
\$9,636	\$50	\$344,935	\$100,286	\$201,835
0	0	0	0	0
0	0	1,011	0	540
2,115	0	0	785	506
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$11,751</u>	<u>\$50</u>	<u>\$345,946</u>	<u>\$101,071</u>	<u>\$202,881</u>
\$0	\$0	\$4,409	\$0	\$4,874
0	0	5,928	2,235	14,400
226	0	10,126	356	589
0	0	2,732	1,532	11,014
0	0	0	0	0
0	0	0	0	0
<u>226</u>	<u>0</u>	<u>23,195</u>	<u>4,123</u>	<u>30,877</u>
24	0	92,327	6,336	4,016
0	0	0	0	0
11,501	50	230,424	90,612	167,988
<u>11,525</u>	<u>50</u>	<u>322,751</u>	<u>96,948</u>	<u>172,004</u>
<u>\$11,751</u>	<u>\$50</u>	<u>\$345,946</u>	<u>\$101,071</u>	<u>\$202,881</u>

(Continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2005*

	DARE Grant	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$62,014	\$562,749	\$5,638	\$99,644
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	0	607,844	0	4,278
Accounts Receivable	0	8,793	0	5,122
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	3,296,627	0	0
Property Taxes Receivable	0	33,617	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$62,014</u>	<u>\$4,509,630</u>	<u>\$5,638</u>	<u>\$109,044</u>
Liabilities:				
Accounts Payable	\$0	\$64,694	\$0	\$2,146
Accrued Wages	4,355	98,137	0	5,080
Contracts Payable	0	105,725	0	740
Intergovernmental Payable	2,922	82,276	0	3,737
Interfund Payable	0	125,045	0	0
Deferred Revenue	0	2,923,996	0	0
<i>Total Liabilities</i>	<u>7,277</u>	<u>3,399,873</u>	<u>0</u>	<u>11,703</u>
Fund Balances:				
Reserved for Encumbrances	918	17,111	0	8,054
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	53,819	1,092,646	5,638	89,287
<i>Total Fund Balances</i>	<u>54,737</u>	<u>1,109,757</u>	<u>5,638</u>	<u>97,341</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$62,014</u>	<u>\$4,509,630</u>	<u>\$5,638</u>	<u>\$109,044</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>
\$1	\$970,374	\$433,480	\$613,587	\$71,523
0	0	0	0	0
0	0	0	0	12,284
0	0	0	0	33,416
0	0	0	0	31,952
0	253,426	0	0	120,311
0	1,712,014	0	0	0
0	0	0	0	0
<u>\$1</u>	<u>\$2,935,814</u>	<u>\$433,480</u>	<u>\$613,587</u>	<u>\$269,486</u>
\$0	\$10,342	\$361	\$0	\$4,555
0	0	0	15,913	23,453
0	47,975	12,902	789	17,506
0	84	0	13,151	19,960
0	0	0	0	51,000
0	1,965,440	0	0	82,972
<u>0</u>	<u>2,023,841</u>	<u>13,263</u>	<u>29,853</u>	<u>199,446</u>
0	185,796	92,323	57,661	11,486
0	0	0	0	0
1	726,177	327,894	526,073	58,554
<u>1</u>	<u>911,973</u>	<u>420,217</u>	<u>583,734</u>	<u>70,040</u>
<u>\$1</u>	<u>\$2,935,814</u>	<u>\$433,480</u>	<u>\$613,587</u>	<u>\$269,486</u>

(Continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2005*

	<u>Aging</u>	<u>County Home</u>	<u>Medicaid Risk</u>	<u>Workforce Investment Act</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$659,330	\$92,837	\$1,671	\$30,408
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	4,920	3,142	0	0
Accounts Receivable	206	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	132,904	0	0	0
Property Taxes Receivable	1,784,748	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u><u>\$2,582,108</u></u>	<u><u>\$95,979</u></u>	<u><u>\$1,671</u></u>	<u><u>\$30,408</u></u>
Liabilities:				
Accounts Payable	\$42,608	\$12,247	\$0	\$0
Accrued Wages	36,065	14,035	0	0
Contracts Payable	52,366	0	0	0
Intergovernmental Payable	35,929	11,505	0	0
Interfund Payable	31,769	0	0	0
Deferred Revenue	1,893,044	0	0	0
<i>Total Liabilities</i>	<u><u>2,091,781</u></u>	<u><u>37,787</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Fund Balances:				
Reserved for Encumbrances	39,831	3,747	0	0
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	450,496	54,445	1,671	30,408
Total Fund Balances	<u><u>490,327</u></u>	<u><u>58,192</u></u>	<u><u>1,671</u></u>	<u><u>30,408</u></u>
Total Liabilities and Fund Balances	<u><u>\$2,582,108</u></u>	<u><u>\$95,979</u></u>	<u><u>\$1,671</u></u>	<u><u>\$30,408</u></u>

<u>MRDD Donation</u>	<u>Public Assistance</u>	<u>Revolving Loan</u>	<u>Farmland Preservation</u>	<u>Municipal Road Tax</u>	<u>Other Public Safety Funds</u>	<u>Totals</u>
\$223,991	\$538,895	\$497,208	\$37,071	\$210,472	\$322,812	\$8,801,420
0	21,137	0	0	0	0	21,151
0	3,311	0	0	0	1,038	647,408
0	0	0	0	0	6,585	85,672
0	0	0	0	0	0	31,952
0	0	0	0	0	94,569	4,250,776
0	0	0	0	7,279	0	3,537,658
0	0	3,153,509	0	0	0	3,153,509
<u>\$223,991</u>	<u>\$563,343</u>	<u>\$3,650,717</u>	<u>\$37,071</u>	<u>\$217,751</u>	<u>\$425,004</u>	<u>\$20,529,546</u>
\$0	\$17,213	\$0	\$0	\$0	1,520	\$175,176
0	77,114	0	0	0	6,929	353,964
0	59,758	0	0	0	0	329,011
0	66,298	0	0	0	6,281	296,722
0	183	0	0	0	0	329,406
0	0	0	0	0	86,066	7,259,024
<u>0</u>	<u>220,566</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,796</u>	<u>8,743,303</u>
0	195,061	6,020	59	0	44,267	949,286
0	0	3,153,509	0	0	0	3,153,509
223,991	147,716	491,188	37,012	217,751	279,941	7,683,448
<u>223,991</u>	<u>342,777</u>	<u>3,650,717</u>	<u>37,071</u>	<u>217,751</u>	<u>324,208</u>	<u>11,786,243</u>
<u>\$223,991</u>	<u>\$563,343</u>	<u>\$3,650,717</u>	<u>\$37,071</u>	<u>\$217,751</u>	<u>\$425,004</u>	<u>\$20,529,546</u>

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2005

	<u>Real Estate Assessment</u>	<u>Delinquent Tax Collector</u>	<u>Community Development Administration</u>	<u>County Recorder Micrographics</u>
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	831,702	333,075	0	94,929
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	251,995	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	7,759	0	0	0
<i>Total Revenues</i>	<u>839,461</u>	<u>333,075</u>	<u>251,995</u>	<u>94,929</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	1,332,612	85,683	344,768	87,686
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
<i>Total Expenditures</i>	<u>1,332,612</u>	<u>85,683</u>	<u>344,768</u>	<u>87,686</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(493,151)</u>	<u>247,392</u>	<u>(92,773)</u>	<u>7,243</u>
Other Financing Sources (Uses):				
Transfers In	0	0	83,475	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>83,475</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(493,151)	247,392	(9,298)	7,243
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>1,051,905</u>	<u>620,017</u>	<u>(97,086)</u>	<u>98,625</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$558,754</u></u>	<u><u>\$867,409</u></u>	<u><u>(\$106,384)</u></u>	<u><u>\$105,868</u></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	341,730	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	26,026	21,943	0	22,001	39,145
0	0	0	0	0	0
12,811	0	0	0	0	0
0	0	0	0	0	0
0	0	0	188	3,513	5,152
<u>12,811</u>	<u>26,026</u>	<u>21,943</u>	<u>341,918</u>	<u>25,514</u>	<u>44,297</u>
0	21,635	31,489	0	0	0
0	0	0	263,202	106,017	46,123
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>21,635</u>	<u>31,489</u>	<u>263,202</u>	<u>106,017</u>	<u>46,123</u>
<u>12,811</u>	<u>4,391</u>	<u>(9,546)</u>	<u>78,716</u>	<u>(80,503)</u>	<u>(1,826)</u>
0	20,000	0	0	86,950	0
0	0	0	0	0	0
<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>86,950</u>	<u>0</u>
12,811	24,391	(9,546)	78,716	6,447	(1,826)
<u>9,388</u>	<u>1,547</u>	<u>21,000</u>	<u>335,527</u>	<u>18,158</u>	<u>16,984</u>
<u>\$22,199</u>	<u>\$25,938</u>	<u>\$11,454</u>	<u>\$414,243</u>	<u>\$24,605</u>	<u>\$15,158</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, 2005*

	Care and Custody	Volunteer Guardianship	Court Technology	Juvenile Recovery
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	0	1,907
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	9,132
Intergovernmental	277,562	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	10,571	0	727	0
<i>Total Revenues</i>	288,133	0	727	11,039
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	224,045	15,000	427,276	2,187
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
<i>Total Expenditures</i>	224,045	15,000	427,276	2,187
<i>Excess of Revenues Over (Under) Expenditures</i>	64,088	(15,000)	(426,549)	8,852
Other Financing Sources (Uses):				
Transfers In	0	15,000	21,793	0
Transfers Out	(88,986)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	(88,986)	15,000	21,793	0
<i>Net Change in Fund Balances</i>	(24,898)	0	(404,756)	8,852
<i>Fund Balances (Deficit) at Beginning of Year</i>	410,442	85	632,297	2,673
<i>Fund Balances at End of Year</i>	\$385,544	\$85	\$227,541	\$11,525

<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	8,192	68,827
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,554	120,395	5,134	24,329
<u>6,000</u>	<u>25</u>	<u>1,554</u>	<u>120,395</u>	<u>13,326</u>	<u>93,156</u>
0	0	0	0	0	0
6,000	0	0	0	0	0
0	0	346,613	141,227	476,189	85,896
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>346,613</u>	<u>141,227</u>	<u>476,189</u>	<u>85,896</u>
0	25	(345,059)	(20,832)	(462,863)	7,260
0	0	65,000	42,750	537,995	0
0	0	(395,000)	0	0	0
<u>0</u>	<u>0</u>	<u>(330,000)</u>	<u>42,750</u>	<u>537,995</u>	<u>0</u>
0	25	(675,059)	21,918	75,132	7,260
0	25	997,810	75,030	96,872	47,477
<u>\$0</u>	<u>\$50</u>	<u>\$322,751</u>	<u>\$96,948</u>	<u>\$172,004</u>	<u>\$54,737</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, 2005

	Motor Vehicle License	Ditch Maintenance	Dog and Kennel	Clean Water Act
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	434,934	0	0	0
Charges for Services	155,353	0	7,615	0
Licenses and Permits	0	0	144,012	0
Fines and Forfeitures	102,946	0	6,652	0
Intergovernmental	4,694,966	0	0	0
Special Assessments	0	5,980	0	0
Interest	26,502	0	0	0
Contributions/Donations	0	0	0	0
Other	22,426	0	59,301	0
<i>Total Revenues</i>	<u>5,437,127</u>	<u>5,980</u>	<u>217,580</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	6,563,283	1,521	0	0
Health	0	0	218,094	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>6,563,283</u>	<u>1,521</u>	<u>218,094</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,126,156)</u>	<u>4,459</u>	<u>(514)</u>	<u>0</u>
Other Financing Sources (Uses):				
Transfers In	748,500	0	0	0
Transfers Out	(249,925)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>498,575</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(627,581)	4,459	(514)	0
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>1,737,338</u>	<u>1,179</u>	<u>97,855</u>	<u>1</u>
<i>Fund Balances at End of Year</i>	<u>\$1,109,757</u>	<u>\$5,638</u>	<u>\$97,341</u>	<u>\$1</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>
\$1,728,554	\$0	\$0	\$0	\$1,808,099
0	0	0	0	0
0	0	310,246	450,295	0
0	0	0	0	0
0	0	0	0	0
1,136,718	487,495	869,053	577,709	416,634
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
67,207	99,960	95,321	33,036	164,421
<u>2,932,479</u>	<u>587,455</u>	<u>1,274,620</u>	<u>1,061,040</u>	<u>2,389,154</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
2,110,566	941,100	1,114,192	1,112,823	2,713,547
0	0	0	0	0
<u>2,110,566</u>	<u>941,100</u>	<u>1,114,192</u>	<u>1,112,823</u>	<u>2,713,547</u>
<u>821,913</u>	<u>(353,645)</u>	<u>160,428</u>	<u>(51,783)</u>	<u>(324,393)</u>
0	735,166	0	56,280	0
(442,742)	0	0	0	0
<u>(442,742)</u>	<u>735,166</u>	<u>0</u>	<u>56,280</u>	<u>0</u>
379,171	381,521	160,428	4,497	(324,393)
<u>532,802</u>	<u>38,696</u>	<u>423,306</u>	<u>65,543</u>	<u>814,720</u>
<u>\$911,973</u>	<u>\$420,217</u>	<u>\$583,734</u>	<u>\$70,040</u>	<u>\$490,327</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, 2005*

	<u>County Home</u>	<u>Medicaid Risk</u>	<u>Workforce Investment Act</u>	<u>MRDD Donation</u>
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	213,465	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	94,129	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	221,508
Other	7,133	0	0	0
<i>Total Revenues</i>	<u>220,598</u>	<u>0</u>	<u>94,129</u>	<u>221,508</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	598,543	0	66,015	0
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>598,543</u>	<u>0</u>	<u>66,015</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(377,945)</u>	<u>0</u>	<u>28,114</u>	<u>221,508</u>
Other Financing Sources (Uses):				
Transfers In	369,582	0	0	2,483
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>369,582</u>	<u>0</u>	<u>0</u>	<u>2,483</u>
<i>Net Change in Fund Balances</i>	(8,363)	0	28,114	223,991
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>66,555</u>	<u>1,671</u>	<u>2,294</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$58,192</u></u>	<u><u>\$1,671</u></u>	<u><u>\$30,408</u></u>	<u><u>\$223,991</u></u>

<u>Public Assistance</u>	<u>Revolving Loan</u>	<u>Farmland Preservation</u>	<u>Municipal Road Tax</u>	<u>Other Public Safety Funds</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$0	\$3,536,653
0	0	0	66,535	0	501,469
0	0	0	0	8,540	2,748,882
0	0	0	0	39,643	183,655
0	0	0	0	7,017	125,747
4,611,202	0	0	0	234,888	13,844,485
0	0	0	0	0	5,980
0	25,582	0	0	0	64,895
0	0	0	0	0	221,508
35,586	0	0	0	58,076	821,789
<u>4,646,788</u>	<u>25,582</u>	<u>0</u>	<u>66,535</u>	<u>348,164</u>	<u>22,055,063</u>
0	0	0	0	0	1,903,873
0	0	0	0	0	1,089,850
0	0	0	0	376,984	1,426,909
0	0	0	0	0	6,564,804
0	0	0	0	0	218,094
4,711,922	0	0	0	0	13,368,708
0	77,898	3,028	0	0	80,926
<u>4,711,922</u>	<u>77,898</u>	<u>3,028</u>	<u>0</u>	<u>376,984</u>	<u>24,653,164</u>
<u>(65,134)</u>	<u>(52,316)</u>	<u>(3,028)</u>	<u>66,535</u>	<u>(28,820)</u>	<u>(2,598,101)</u>
605,714	26,344	0	0	43,281	3,460,313
(393,326)	(74,691)	0	0	(15,000)	(1,659,670)
<u>212,388</u>	<u>(48,347)</u>	<u>0</u>	<u>0</u>	<u>28,281</u>	<u>1,800,643</u>
147,254	(100,663)	(3,028)	66,535	(539)	(797,458)
<u>195,523</u>	<u>3,751,380</u>	<u>40,099</u>	<u>151,216</u>	<u>324,747</u>	<u>12,583,701</u>
<u>\$342,777</u>	<u>\$3,650,717</u>	<u>\$37,071</u>	<u>\$217,751</u>	<u>\$324,208</u>	<u>\$11,786,243</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005*

	Computerization	Road and Bridge	Permanent Improvement
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$277,346	\$346,760	\$2,215,481
Accounts Receivable	4,247	0	0
Intergovernmental Receivable	0	162,565	0
Property Taxes Receivable	0	2,990,000	0
<i>Total Assets</i>	\$281,593	\$3,499,325	\$2,215,481
Liabilities:			
Accounts Payable	\$0	\$0	\$33,224
Contracts Payable	0	0	3,479
Deferred Revenue	0	3,152,565	0
<i>Total Liabilities</i>	0	3,152,565	36,703
Fund Balances:			
Reserved for Encumbrances	41,324	0	395,303
Unreserved	240,269	346,760	1,783,475
<i>Total Fund Balances</i>	281,593	346,760	2,178,778
<i>Total Liabilities and Fund Balances</i>	\$281,593	\$3,499,325	\$2,215,481

<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>HUD Housing</u>	<u>Transportation Capital Grant</u>	<u>Totals</u>
\$93,072	\$63,463	\$42,183	\$8,621	\$3,046,926
0	0	0	0	4,247
0	1,253,727	0	0	1,416,292
0	0	0	0	2,990,000
<u>\$93,072</u>	<u>\$1,317,190</u>	<u>\$42,183</u>	<u>\$8,621</u>	<u>\$7,457,465</u>
\$0	\$0	\$375	\$0	\$33,599
35,899	23,977	0	0	63,355
0	1,253,727	0	0	4,406,292
<u>35,899</u>	<u>1,277,704</u>	<u>375</u>	<u>0</u>	<u>4,503,246</u>
0	24,553	2,095	0	463,275
57,173	14,933	39,713	8,621	2,490,944
<u>57,173</u>	<u>39,486</u>	<u>41,808</u>	<u>8,621</u>	<u>2,954,219</u>
<u>\$93,072</u>	<u>\$1,317,190</u>	<u>\$42,183</u>	<u>\$8,621</u>	<u>\$7,457,465</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005*

	Computerization	Road and Bridge	Permanent Improvement
Revenues:			
Property and Other Taxes	\$0	\$3,050,546	\$0
Charges for Services	50,414	0	0
Intergovernmental	0	3,080,176	3,600
Interest	0	0	0
Other	19,156	0	22,197
<i>Total Revenues</i>	69,570	6,130,722	25,797
Expenditures:			
Capital Outlay	484,855	5,291,306	1,995,302
Debt Service:			
Interest and Fiscal Charges	0	0	2,380
<i>Total Expenditures</i>	484,855	5,291,306	1,997,682
<i>Excess of Revenues Over (Under) Expenditures</i>	(415,285)	839,416	(1,971,885)
Other Financing Sources (Uses):			
Transfers In	518,855	0	2,820,000
Transfers Out	(21,793)	(650,000)	0
<i>Total Other Financing Sources (Uses)</i>	497,062	(650,000)	2,820,000
<i>Net Change in Fund Balances</i>	81,777	189,416	848,115
<i>Fund Balances Restated (Deficit) at Beginning of Year</i>	199,816	157,344	1,330,663
<i>Fund Balances at End of Year</i>	\$281,593	\$346,760	\$2,178,778

<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>HUD Housing</u>	<u>Transportation Capital Grant</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$3,050,546
0	0	0	0	50,414
306	704,235	0	145,576	3,933,893
3,678	0	1,072	0	4,750
42,950	0	20,608	40,000	144,911
<u>46,934</u>	<u>704,235</u>	<u>21,680</u>	<u>185,576</u>	<u>7,184,514</u>
60,899	586,977	6,155	178,480	8,603,974
0	0	0	0	2,380
<u>60,899</u>	<u>586,977</u>	<u>6,155</u>	<u>178,480</u>	<u>8,606,354</u>
(13,965)	117,258	15,525	7,096	(1,421,840)
0	0	0	0	3,338,855
(27,000)	0	(1,768)	0	(700,561)
<u>(27,000)</u>	<u>0</u>	<u>(1,768)</u>	<u>0</u>	<u>2,638,294</u>
(40,965)	117,258	13,757	7,096	1,216,454
98,138	(77,772)	28,051	1,525	1,737,765
<u>\$57,173</u>	<u>\$39,486</u>	<u>\$41,808</u>	<u>\$8,621</u>	<u>\$2,954,219</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
Telephone Rotary
Undivided Township Gas
Undivided Intangible Tax
Undivided Manufactured Home Tax
Undivided Forfeited Land
Geauga, Ashtabula, Portage Partnership

Law Enforcement Trust - Sheriff
Over/Double
Sheriff's Inmate
Undivided Cigarette Tax
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, 2005

	Beginning Balance 01/01/2005	Additions	Deletions	Ending Balance 12/31/2005
District Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,373,813	\$2,566,566	\$2,515,021	\$1,425,358
Property Taxes Receivable	370,900	385,990	370,900	385,990
Total Assets	\$1,744,713	\$2,952,556	\$2,885,921	\$1,811,348
Liabilities:				
Undistributed Monies	\$1,744,713	\$2,581,656	\$2,515,021	\$1,811,348
Total Liabilities	\$1,744,713	\$2,581,656	\$2,515,021	\$1,811,348
Park Board				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,859,995	\$10,858,718	\$10,032,402	\$3,686,311
Cash and Cash Equivalents In Segregated Accounts	1,378	18,410	17,527	2,261
Property Taxes Receivable	6,110,200	6,379,858	6,110,200	6,379,858
Total Assets	\$8,971,573	\$17,256,986	\$16,160,129	\$10,068,430
Liabilities:				
Undistributed Monies	\$8,971,573	\$11,146,786	\$10,049,929	\$10,068,430
Total Liabilities	\$8,971,573	\$11,146,786	\$10,049,929	\$10,068,430
Family First Council				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$330,155	\$1,592,128	\$1,417,961	\$504,322
Total Assets	\$330,155	\$1,592,128	\$1,417,961	\$504,322
Liabilities:				
Undistributed Monies	\$330,155	\$1,592,128	\$1,417,961	\$504,322
Total Liabilities	\$330,155	\$1,592,128	\$1,417,961	\$504,322
Emergency Management Agency				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$107,516	\$511,716	\$472,182	\$147,050
Total Assets	\$107,516	\$511,716	\$472,182	\$147,050
Liabilities:				
Undistributed Monies	\$107,516	\$511,716	\$472,182	\$147,050
Total Liabilities	\$107,516	\$511,716	\$472,182	\$147,050

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2005

	Beginning Balance 01/01/2005	Additions	Deletions	Ending Balance 12/31/2005
Soil and Water				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$50,231	\$328,449	\$322,680	\$56,000
Total Assets	\$50,231	\$328,449	\$322,680	\$56,000
Liabilities:				
Undistributed Monies	\$50,231	\$328,449	\$322,680	\$56,000
Total Liabilities	\$50,231	\$328,449	\$322,680	\$56,000
Geauga/Trumbull Solid Waste District				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,024,426	\$1,504,133	\$2,165,611	\$362,948
Cash and Cash Equivalents In Segregated Accounts	68,456	1,045,484	1,113,360	580
Total Assets	\$1,092,882	\$2,549,617	\$3,278,971	\$363,528
Liabilities:				
Undistributed Monies	\$1,092,882	\$2,549,617	\$3,278,971	\$363,528
Total Liabilities	\$1,092,882	\$2,549,617	\$3,278,971	\$363,528
Alimony and Child Support				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$8,444	\$325,717	\$325,183	\$8,978
Total Assets	\$8,444	\$325,717	\$325,183	\$8,978
Liabilities:				
Due to Others	\$8,444	\$325,717	\$325,183	\$8,978
Total Liabilities	\$8,444	\$325,717	\$325,183	\$8,978
Building Standards Assessment				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$444	\$4,915	\$5,023	\$336
Total Assets	\$444	\$4,915	\$5,023	\$336
Liabilities:				
Undistributed Monies	\$444	\$4,915	\$5,023	\$336
Total Liabilities	\$444	\$4,915	\$5,023	\$336

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2005

	Beginning Balance 01/01/2005	Additions	Deletions	Ending Balance 12/31/2005
Court Agency				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$635,863	\$1,345,776	\$1,370,987	\$610,652
Total Assets	\$635,863	\$1,345,776	\$1,370,987	\$610,652
Liabilities:				
Undistributed Monies	\$635,863	\$1,345,776	\$1,370,987	\$610,652
Total Liabilities	\$635,863	\$1,345,776	\$1,370,987	\$610,652
Emergency Planning				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$61,232	\$31,804	\$40,027	\$53,009
Total Assets	\$61,232	\$31,804	\$40,027	\$53,009
Liabilities:				
Due to Others	\$61,232	\$31,804	\$40,027	\$53,009
Total Liabilities	\$61,232	\$31,804	\$40,027	\$53,009
Hotel/Motel Excise Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$9,531	\$59,978	\$59,610	\$9,899
Total Assets	\$9,531	\$59,978	\$59,610	\$9,899
Liabilities:				
Intergovernmental Payable	\$9,531	\$59,978	\$59,610	\$9,899
Total Liabilities	\$9,531	\$59,978	\$59,610	\$9,899
Law Enforcement Trust - Prosecutor				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$36,107	\$2,836	\$6,893	\$32,050
Total Assets	\$36,107	\$2,836	\$6,893	\$32,050
Liabilities:				
Intergovernmental Payable	\$36,107	\$2,836	\$6,893	\$32,050
Total Liabilities	\$36,107	\$2,836	\$6,893	\$32,050

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2005

	Beginning Balance 01/01/2005	Additions	Deletions	Ending Balance 12/31/2005
Law Enforcement Trust - Sheriff				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,512	\$12,926	\$0	\$18,438
Cash and Cash Equivalents In Segregated Accounts	119,440	58,682	113,677	64,445
Total Assets	\$124,952	\$71,608	\$113,677	\$82,883
Liabilities:				
Intergovernmental Payable	\$124,952	\$71,608	\$113,677	\$82,883
Total Liabilities	\$124,952	\$71,608	\$113,677	\$82,883
Law Library				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,060	\$200,806	\$200,993	\$1,873
Total Assets	\$2,060	\$200,806	\$200,993	\$1,873
Liabilities:				
Intergovernmental Payable	\$2,060	\$200,806	\$200,993	\$1,873
Total Liabilities	\$2,060	\$200,806	\$200,993	\$1,873
Ohio Elections Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,650	\$2,650	\$0
Total Assets	\$0	\$2,650	\$2,650	\$0
Liabilities:				
Intergovernmental Payable	\$0	\$2,650	\$2,650	\$0
Total Liabilities	\$0	\$2,650	\$2,650	\$0
Over/Double				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$78,433	\$290,607	\$311,127	\$57,913
Total Assets	\$78,433	\$290,607	\$311,127	\$57,913
Liabilities:				
Due to Others	\$78,433	\$290,607	\$311,127	\$57,913
Total Liabilities	\$78,433	\$290,607	\$311,127	\$57,913

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2005

	Beginning Balance 01/01/2005	Additions	Deletions	Ending Balance 12/31/2005
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$695,392	\$52,532,720	\$52,397,495	\$830,617
Total Assets	\$695,392	\$52,532,720	\$52,397,495	\$830,617
Liabilities:				
Payroll Withholdings	\$695,392	\$52,532,720	\$52,397,495	\$830,617
Total Liabilities	\$695,392	\$52,532,720	\$52,397,495	\$830,617
Real Estate Tax Escrow				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$448,081	\$3,496,183	\$3,380,809	\$563,455
Total Assets	\$448,081	\$3,496,183	\$3,380,809	\$563,455
Liabilities:				
Undistributed Monies	\$448,081	\$3,496,183	\$3,380,809	\$563,455
Total Liabilities	\$448,081	\$3,496,183	\$3,380,809	\$563,455
Sheriff's Civil				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$131,051	\$4,646,556	\$4,644,003	\$133,604
Total Assets	\$131,051	\$4,646,556	\$4,644,003	\$133,604
Liabilities:				
Undistributed Monies	\$131,051	\$4,646,556	\$4,644,003	\$133,604
Total Liabilities	\$131,051	\$4,646,556	\$4,644,003	\$133,604
Sheriff's Inmate				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$2,901	\$71,359	\$70,651	\$3,609
Totals Assets	\$2,901	\$71,359	\$70,651	\$3,609
Liabilities:				
Undistributed Monies	\$2,901	\$71,359	\$70,651	\$3,609
Total Liabilities	\$2,901	\$71,359	\$70,651	\$3,609

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2005

	Beginning Balance 01/01/2005	Additions	Deletions	Ending Balance 12/31/2005
Telephone Rotary				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$141,572	\$141,572	\$0
Totals Assets	\$0	\$141,572	\$141,572	\$0
Liabilities:				
Undistributed Monies	\$0	\$141,572	\$141,572	\$0
Total Liabilities	\$0	\$141,572	\$141,572	\$0
Township Gas				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,263,911	\$1,263,911	\$0
Total Assets	\$0	\$1,263,911	\$1,263,911	\$0
Liabilities:				
Intergovernmental Payable	\$0	\$1,263,911	\$1,263,911	\$0
Total Liabilities	\$0	\$1,263,911	\$1,263,911	\$0
Undivided Cigarette Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$714	\$4,619	\$2,883	\$2,450
Total Assets	\$714	\$4,619	\$2,883	\$2,450
Liabilities:				
Intergovernmental Payable	\$714	\$4,619	\$2,883	\$2,450
Total Liabilities	\$714	\$4,619	\$2,883	\$2,450
Undivided Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,557,530	\$2,349,564	\$2,799,797	\$2,107,297
Total Assets	\$2,557,530	\$2,349,564	\$2,799,797	\$2,107,297
Liabilities:				
Intergovernmental Payable	\$2,557,530	\$2,349,564	\$2,799,797	\$2,107,297
Total Liabilities	\$2,557,530	\$2,349,564	\$2,799,797	\$2,107,297

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2005

	Beginning Balance 01/01/2005	Additions	Deletions	Ending Balance 12/31/2005
Undivided Intangible Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,008	\$53,504	\$0	\$55,512
Total Assets	\$2,008	\$53,504	\$0	\$55,512
Liabilities:				
Intergovernmental Payable	\$2,008	\$53,504	\$0	\$55,512
Total Liabilities	\$2,008	\$53,504	\$0	\$55,512
Undivided Library and Local Government				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$10	\$3,875,676	\$3,875,676	\$10
Total Assets	\$10	\$3,875,676	\$3,875,676	\$10
Liabilities:				
Intergovernmental Payable	\$10	\$3,875,676	\$3,875,676	\$10
Total Liabilities	\$10	\$3,875,676	\$3,875,676	\$10
Undivided Local Government				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,444,023	\$2,444,023	\$0
Total Assets	\$0	\$2,444,023	\$2,444,023	\$0
Liabilities:				
Intergovernmental Payable	\$0	\$2,444,023	\$2,444,023	\$0
Total Liabilities	\$0	\$2,444,023	\$2,444,023	\$0
Undivided Local Government Revenue Assistance				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$751,453	\$751,453	\$0
Total Assets	\$0	\$751,453	\$751,453	\$0
Liabilities:				
Intergovernmental Payable	\$0	\$751,453	\$751,453	\$0
Total Liabilities	\$0	\$751,453	\$751,453	\$0

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2005

	Beginning Balance 01/01/2005	Additions	Deletions	Ending Balance 12/31/2005
Undivided Manufactured Home Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$71,615	\$512,344	\$540,370	\$43,589
Total Assets	\$71,615	\$512,344	\$540,370	\$43,589
Liabilities				
Undistributed Monies	\$71,615	\$512,344	\$540,370	\$43,589
Total Liabilities	\$71,615	\$512,344	\$540,370	\$43,589
Undivided Public Housing				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$23,796	\$23,796	\$28,975
Total Assets	\$28,975	\$23,796	\$23,796	\$28,975
Liabilities				
Undistributed Monies	\$28,975	\$23,796	\$23,796	\$28,975
Total Liabilities	\$28,975	\$23,796	\$23,796	\$28,975
Undivided Tangible Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$224,293	\$20,914,016	\$21,094,063	\$44,246
Property Taxes Receivable	13,404,069	14,936,596	13,404,069	14,936,596
Total Assets	\$13,628,362	\$35,850,612	\$34,498,132	\$14,980,842
Liabilities:				
Intergovernmental Payable	\$13,628,362	\$22,446,543	\$21,094,063	\$14,980,842
Total Liabilities	\$13,628,362	\$22,446,543	\$21,094,063	\$14,980,842
Undivided Real Estate				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$4,988,583	\$128,993,777	\$128,975,901	\$5,006,459
Receivables				
Property Taxes	123,648,265	133,577,819	123,648,265	133,577,819
Special Assessments	5,509,515	5,242,905	5,509,515	5,242,905
Total Assets	\$134,146,363	\$267,814,501	\$258,133,681	\$143,827,183
Liabilities:				
Intergovernmental Payable	\$134,146,363	\$138,656,721	\$128,975,901	\$143,827,183
Total Liabilities	\$134,146,363	\$138,656,721	\$128,975,901	\$143,827,183

(Continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2005*

	Beginning Balance 01/01/2005	Additions	Deletions	Ending Balance 12/31/2005
Undivided Forfeited Land				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$10,384	\$3,711	\$11,747	\$2,348
Total Assets	\$10,384	\$3,711	\$11,747	\$2,348
Liabilities:				
Intergovernmental Payable	\$10,384	\$3,711	\$11,747	\$2,348
Total Liabilities	\$10,384	\$3,711	\$11,747	\$2,348
Ohio Housing Trust				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$157,548	\$630,398	\$630,639	\$157,307
Total Assets	\$157,548	\$630,398	\$630,639	\$157,307
Liabilities:				
Intergovernmental Payable	\$157,548	\$630,398	\$630,639	\$157,307
Total Liabilities	\$157,548	\$630,398	\$630,639	\$157,307
Geauga, Ashtabula, Portage Partnership				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$17,840	\$5,786	\$12,054
Total Assets	\$0	\$17,840	\$5,786	\$12,054
Liabilities:				
Undistributed Monies	\$0	\$17,840	\$5,786	\$12,054
Total Liabilities	\$0	\$17,840	\$5,786	\$12,054
All Agency Funds:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$15,088,481	\$235,974,503	\$235,885,208	\$15,177,776
Cash and Cash Equivalents In Segregated Accounts	1,003,640	7,514,820	7,662,281	856,179
Receivables:				
Property Taxes	143,533,434	155,280,263	143,533,434	155,280,263
Special Assessments	5,509,515	5,242,905	5,509,515	5,242,905
Total Assets	\$165,135,070	\$404,012,491	\$392,590,438	\$176,557,123
Liabilities:				
Intergovernmental Payable	\$150,675,569	\$172,818,001	\$162,233,916	\$161,259,654
Undistributed Monies	13,616,000	28,970,693	28,239,741	14,346,952
Due to Others	148,109	648,128	676,337	119,900
Payroll Withholdings	695,392	52,532,720	52,397,495	830,617
Total Liabilities	\$165,135,070	\$254,969,542	\$243,547,489	\$176,557,123

**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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$6,841,600	\$7,308,780	\$7,419,102	\$110,322
Sales Tax	9,400,000	10,600,000	10,575,693	(24,307)
Charges for Services	2,676,050	2,890,292	3,039,416	149,124
Licenses and Permits	8,100	5,727	6,303	576
Fines and Forfeitures	141,500	167,107	174,358	7,251
Intergovernmental	2,168,400	2,336,519	2,341,991	5,472
Interest	800,000	1,225,000	1,179,043	(45,957)
Rentals	9,176	61,578	90,391	28,813
Contributions/Donations	100	800	800	0
Other	438,900	670,385	693,767	23,382
Total Revenues	22,483,826	25,266,188	25,520,864	254,676
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	651,887	657,911	588,396	69,515
Materials and Supplies	6,500	7,500	5,951	1,549
Contract Services	700	700	0	700
Other	177,050	183,785	163,596	20,189
Capital Outlay	38,000	38,000	31,842	6,158
Microfilm Board				
Personal Services	157,122	162,597	162,239	358
Materials and Supplies	5,600	8,790	8,722	68
Other	10,000	12,715	12,334	381
Capital Outlay	22,598	15,218	15,218	0
Auditor				
Personal Services	573,005	572,191	566,454	5,737
Materials and Supplies	8,300	7,800	7,270	530
Contract Services	27,550	27,550	14,136	13,414
Other	12,000	13,316	9,133	4,183
Treasurer				
Personal Services	229,277	230,328	225,372	4,956
Materials and Supplies	1,000	500	500	0
Contract Services	17,000	17,000	17,000	0
Other	69,500	32,450	32,427	23
Capital Outlay	0	7,000	7,000	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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor				
Personal Services	\$935,137	\$936,338	\$909,684	\$26,654
Materials and Supplies	12,000	17,508	17,481	27
Contract Services	9,000	9,000	8,906	94
Other	64,924	64,924	64,924	0
Budget Commission				
Materials and Supplies	300	300	199	101
Bureau of Inspection				
Other	75,000	75,000	70,829	4,171
Planning Commission				
Personal Services	241,447	240,248	213,570	26,678
Materials and Supplies	4,500	4,500	4,027	473
Other	12,800	16,592	15,496	1,096
Capital Outlay	13,742	21,849	20,927	922
Automatic Data Processing Board				
Personal Services	274,424	288,910	285,498	3,412
Materials and Supplies	4,000	4,000	3,999	1
Contract Services	28,000	22,423	21,573	850
Other	73,735	97,912	86,862	11,050
Capital Outlay	15,000	15,000	13,492	1,508
Board of Elections				
Personal Services	499,919	499,825	494,696	5,129
Materials and Supplies	12,000	12,000	11,952	48
Contract Services	110,000	158,500	155,198	3,302
Other	15,500	15,500	15,456	44
Capital Outlay	2,000	9,500	9,006	494
Maintenance and Operations				
Personal Services	404,043	420,627	416,366	4,261
Materials and Supplies	40,000	44,724	39,735	4,989
Contract Services	947,500	927,927	908,283	19,644
Other	104,999	151,620	118,733	32,887
Capital Outlay	9,400	26,044	24,044	2,000

(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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recorder				
Personal Services	\$204,750	\$199,950	\$195,958	\$3,992
Materials and Supplies	9,500	13,850	12,212	1,638
Other	5,315	5,765	5,240	525
Total General Government Legislative and Executive	6,136,024	6,309,687	6,025,922	283,765
General Government:				
Judicial				
Common Pleas Court				
Personal Services	625,485	651,158	637,696	13,462
Materials and Supplies	3,300	3,301	3,301	0
Contract Services	8,030	5,029	3,307	1,722
Other	11,247	13,247	10,826	2,421
Capital Outlay	4,500	4,500	4,500	0
Jury Commission				
Personal Services	7,508	7,508	6,922	586
Materials and Supplies	423	386	386	0
Contract Services	135	135	135	0
Other	125	162	162	0
Court of Appeals				
Other	68,000	68,000	48,196	19,804
Juvenile Court				
Personal Services	364,633	360,616	342,560	18,056
Materials and Supplies	6,500	7,500	6,991	509
Contract Services	55,500	57,500	25,084	32,416
Other	64,350	64,250	53,767	10,483
Capital Outlay	9,600	9,600	9,333	267
Probate Court				
Personal Services	175,716	174,770	162,684	12,086
Materials and Supplies	7,000	7,000	6,976	24
Contract Services	6,000	5,750	3,234	2,516
Other	2,750	4,708	3,495	1,213
Capital Outlay	1,000	1,000	500	500

(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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult Probation				
Personal Services	\$74,403	\$76,253	\$75,773	\$480
Materials and Supplies	294	294	294	0
Contract Services	135	135	135	0
Juvenile Probation				
Personal Services	231,592	229,347	224,577	4,770
Materials and Supplies	650	650	650	0
Contract Services	500	500	434	66
Other	5,600	8,200	7,723	477
Capital Outlay	300	300	300	0
Clerk of Courts				
Personal Services	323,643	330,092	318,007	12,085
Materials and Supplies	12,000	12,000	11,190	810
Contract Services	4,750	4,273	2,534	1,739
Other	9,325	46,341	40,004	6,337
Municipal Court				
Personal Services	124,221	123,457	114,354	9,103
Other	13,772	14,647	14,647	0
Law Library				
Personal Services	48,900	48,900	48,520	380
Public Defender				
Personal Services	197,304	198,399	198,229	170
Materials and Supplies	1,600	1,832	1,832	0
Contract Services	17,556	17,556	17,021	535
Other	4,500	5,533	4,382	1,151
Capital Outlay	3,000	2,768	2,768	0
Total General Government Judicial	<u>2,507,847</u>	<u>2,579,597</u>	<u>2,413,429</u>	<u>166,168</u>
Public Safety				
Detention Home				
Other	354,095	354,095	343,715	10,380

(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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Coroner				
Personal Services	\$62,334	\$62,866	\$62,854	\$12
Materials and Supplies	400	400	393	7
Contract Services	31,360	30,954	26,350	4,604
Other	3,000	644	643	1
Lab and Morgue				
Personal Services	169,630	179,689	179,359	330
Materials and Supplies	800	800	776	24
Other	28,000	34,786	31,468	3,318
Sheriff				
Personal Services	6,182,948	6,257,141	6,249,621	7,520
Materials and Supplies	225,410	294,506	290,701	3,805
Contract Services	748,141	1,006,933	950,325	56,608
Other	30,000	39,249	34,170	5,079
Capital Outlay	252,100	323,669	320,320	3,349
Building Department				
Personal Services	365,838	367,803	367,803	0
Materials and Supplies	2,666	5,278	5,278	0
Contract Services	40,533	39,509	39,509	0
Other	7,500	7,427	7,427	0
Capital Outlay	0	18,009	18,009	0
Total Public Safety	8,506,755	9,025,390	8,930,353	95,037
Public Works				
Engineer				
Personal Services	129,077	128,389	127,022	1,367
Materials and Supplies	3,606	4,293	3,034	1,259
Total Public Works	139,683	139,682	136,923	2,759
Human Services				
Veterans Services				
Personal Services	231,604	231,604	156,973	74,631
Other	226,500	256,500	206,965	49,535
Capital Outlay	10,000	33,000	22,310	10,690
Total Human Services	468,104	521,104	386,248	134,856

(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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other				
Bonds for Officials	\$3,000	\$3,000	\$758	\$2,242
Insurance	292,800	292,800	280,593	12,207
Contract Services	73,000	73,000	33,911	39,089
Miscellaneous	873,815	479,611	363,327	116,284
Miscellaneous - Dues/Membership	57,647	57,647	50,225	7,422
Miscellaneous - Services	185,000	185,000	118,604	66,396
Miscellaneous - Equipment	88,000	88,000	0	88,000
Total Other	1,573,262	1,179,058	847,418	331,640
Intergovernmental				
Cooperative Extension Service Grants	260,199	260,199	259,642	557
Soil and Water Grants	134,500	134,500	134,500	0
Other Agriculture Programs Grants	5,530	5,530	5,148	382
Other Health Programs Grants	238,000	262,929	262,542	387
Total Intergovernmental	638,229	663,158	661,832	1,326
Total Expenditures	19,969,904	20,417,676	19,402,125	1,015,551
Excess of Revenues Over Expenditures	2,513,922	4,848,512	6,118,739	1,270,227
Other Financing Sources (Uses):				
Transfers In	495,000	385,886	395,000	9,114
Transfers Out	(5,002,921)	(5,866,707)	(4,898,561)	968,146
Advances In	0	275,674	275,674	0
Advances Out	0	(48,592)	(48,592)	0
Total Other Financing Sources (Uses)	(4,507,921)	(5,253,739)	(4,276,479)	977,260
Net Change in Fund Balance	(1,993,999)	(405,227)	1,842,260	2,247,487
Fund Balance at Beginning of Year	2,894,896	2,894,896	2,894,896	0
Unexpended Prior Year Encumbrances	133,347	133,347	133,347	0
Fund Balance at End of Year	\$1,034,244	\$2,623,016	\$4,870,503	\$2,247,487

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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$7,701,800	\$8,084,792	\$8,113,242	\$28,450
Charges for Services	288,000	290,000	315,238	25,238
Intergovernmental	6,564,100	7,243,062	7,600,533	357,471
Interest	1,800	2,500	2,466	(34)
Contributions/Donations	30,000	0	0	0
Other	4,000	28,270	35,672	7,402
Total Revenues	14,589,700	15,648,624	16,067,151	418,527
Expenditures:				
Current:				
Human Services				
Personal Services	11,673,700	11,153,374	11,016,511	136,863
Materials and Supplies	335,000	374,060	322,860	51,200
Contract Services	911,000	1,239,689	1,089,158	150,531
Other	590,000	611,154	515,061	96,093
Capital Outlay	250,000	145,258	134,494	10,764
Total Expenditures	13,759,700	13,523,535	13,078,084	445,451
Excess of Revenues Over Expenditures	830,000	2,125,089	2,989,067	863,978
Other Financing Sources (Uses):				
Transfers In	170,000	0	0	0
Transfers Out	(1,000,000)	(837,734)	(825,166)	12,568
Total Other Financing Sources (Uses)	(830,000)	(837,734)	(825,166)	12,568
Net Change in Fund Balance	0	1,287,355	2,163,901	876,546
Fund Balance at Beginning of Year	963,836	963,836	963,836	0
Unexpended Prior Year Encumbrances	15,793	15,793	15,793	0
Fund Balance at End of Year	\$979,629	\$2,266,984	\$3,143,530	\$876,546

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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$2,476,800	\$2,580,516	\$2,590,861	\$10,345
Intergovernmental	3,412,938	3,328,811	3,880,952	552,141
Other	32,500	50,667	51,579	912
Total Revenues	<u>5,922,238</u>	<u>5,959,994</u>	<u>6,523,392</u>	<u>563,398</u>
Expenditures:				
Current:				
Health				
Personal Services	390,572	390,572	359,653	30,919
Materials and Supplies	7,500	7,500	6,318	1,182
Contract Services	5,429,166	5,679,166	5,605,563	73,603
Other	56,000	56,000	53,685	2,315
Capital Outlay	39,000	39,000	24,393	14,607
Total Expenditures	<u>5,922,238</u>	<u>6,172,238</u>	<u>6,049,612</u>	<u>122,626</u>
Net Change in Fund Balance	0	(212,244)	473,780	686,024
Fund Balance at Beginning of Year	2,143,057	2,143,057	2,143,057	0
Unexpended Prior Year Encumbrances	226,336	226,336	226,336	0
Fund Balance at End of Year	<u><u>\$2,369,393</u></u>	<u><u>\$2,157,149</u></u>	<u><u>\$2,843,173</u></u>	<u><u>\$686,024</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$706,900	\$749,229	\$751,816	\$2,587
Intergovernmental	92,999	422,995	402,994	(20,001)
Special Assessments	280,000	363,467	363,651	184
Interest	100,000	0	0	0
Total Revenues	1,179,899	1,535,691	1,518,461	(17,230)
Expenditures:				
Debt Service:				
Bond Retirement				
Principal Retirement	513,494	514,694	514,694	0
Interest and Fiscal Charges	257,339	257,339	257,339	0
Note Retirement				
Principal Retirement	3,975,000	11,200,000	11,200,000	0
Interest and Fiscal Charges	104,000	218,225	214,225	4,000
Mortgage Revenue Bond				
Principal Retirement	6,000	6,000	6,000	0
Interest and Fiscal Charges	7,800	7,800	7,800	0
Total Expenditures	4,863,633	12,204,058	12,200,058	4,000
Excess of Revenues Under Expenditures	(3,683,734)	(10,668,367)	(10,681,597)	(13,230)
Other Financing Sources (Uses):				
Transfers In	1,889,425	1,025,271	1,025,271	0
Payment on Refunded Notes	(1,000,000)	(1,000,000)	(1,000,000)	0
Notes Issued	6,675,000	10,650,000	10,650,000	0
Total Other Financing Sources	7,564,425	10,675,271	10,675,271	0
Net Change in Fund Balance	3,880,691	6,904	(6,326)	(13,230)
Fund Balances at Beginning of Year	1,261,380	1,261,380	1,261,380	0
Fund Balances at End of Year	\$5,142,071	\$1,268,284	\$1,255,054	(\$13,230)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Construction
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$150,000	\$1,255,217	\$1,255,217	\$0
Interest	7,000	99,840	106,143	6,303
Other	1,000,000	6,817	6,817	0
Total Revenues	<u>1,157,000</u>	<u>1,361,874</u>	<u>1,368,177</u>	<u>6,303</u>
Expenditures:				
Current:				
Public Works				
Contract Services	1,150,000	1,323,063	1,406,688	(83,625)
Other	75,000	30,748	5,748	25,000
Capital Outlay	639,895	741,703	624,718	116,985
Total Expenditures	<u>1,864,895</u>	<u>2,095,514</u>	<u>2,037,154</u>	<u>58,360</u>
Excess of Revenues Under Expenditures	<u>(707,895)</u>	<u>(733,640)</u>	<u>(668,977)</u>	<u>64,663</u>
Other Financing Sources:				
Transfers In	807,895	104,539	104,539	0
Notes Issued	0	4,700,000	4,700,000	0
Advances In	0	47,918	47,918	0
Total Other Financing Sources	<u>807,895</u>	<u>4,852,457</u>	<u>4,852,457</u>	<u>0</u>
Net Change in Fund Balance	100,000	4,118,817	4,183,480	64,663
Fund Balance (Deficit) at Beginning of Year	(4,189,728)	(4,189,728)	(4,189,728)	0
Unexpended Prior Year Encumbrances	1,053,833	1,053,833	1,053,833	0
Fund Balance (Deficit) at End of Year	<u><u>(\$3,035,895)</u></u>	<u><u>\$982,922</u></u>	<u><u>\$1,047,585</u></u>	<u><u>\$64,663</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$4,190,000	\$3,826,000	\$4,249,670	\$423,670
Interest	595,000	96,905	99,009	2,104
Tap-in Fees	0	410,700	410,700	0
OWDA Loan Proceeds	0	5,838,347	5,838,347	0
Other	6,150,000	10,081,978	1,668,099	(8,413,879)
Intergovernmental	145,620	145,620	145,620	0
Total Revenues	11,080,620	20,399,550	12,411,445	(7,988,105)
Expenses:				
Personal Services	1,780,819	1,772,110	1,740,071	32,039
Materials and Supplies	281,500	310,000	289,342	20,658
Contract Services	1,803,250	8,951,809	8,951,809	0
Other	113,725	253,543	238,239	15,304
Capital Outlay	6,555,800	2,179,469	1,742,954	436,515
Principal Retirement	350,000	425,000	407,917	17,083
Interest and Fiscal Charges	350,000	350,000	284,465	65,535
Total Expenses	11,235,094	14,241,931	13,654,797	587,134
Excess of Revenues Over (Under) Expenses	(154,474)	6,157,619	(1,243,352)	(7,400,971)
Transfers In	250,000	(666,000)	84,000	750,000
Transfers Out	(250,000)	(177,377)	(159,020)	18,357
Net Change in Fund Equity	(154,474)	5,314,242	(1,318,372)	(6,632,614)
Fund Equity (Deficit) at Beginning of Year	(4,937,884)	(4,937,884)	(4,937,884)	0
Unexpended Prior Year Encumbrances	8,997,444	8,997,444	8,997,444	0
Fund Equity at End of Year	\$3,905,086	\$9,373,802	\$2,741,188	(\$6,632,614)

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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$428,000	\$472,200	\$533,353	\$61,153
Other	100,000	100,000	103,009	3,009
Total Revenues	<u>528,000</u>	<u>572,200</u>	<u>636,362</u>	<u>64,162</u>
Expenses:				
Personal Services	159,354	160,808	159,614	1,194
Materials and Supplies	40,000	40,000	39,436	564
Contract Services	330,000	392,101	392,101	0
Other	3,600	8,600	7,213	1,387
Capital Outlay	55,000	44,445	30,964	13,481
Total Expenses	<u>587,954</u>	<u>645,954</u>	<u>629,328</u>	<u>16,626</u>
Net Change in Fund Equity	(59,954)	(73,754)	7,034	80,788
Fund Equity at Beginning of Year	335,462	335,462	335,462	0
Unexpended Prior Year Encumbrances	18,009	18,009	18,009	0
Fund Equity at End of Year	<u><u>\$293,517</u></u>	<u><u>\$279,717</u></u>	<u><u>\$360,505</u></u>	<u><u>\$80,788</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$0	\$2,112	\$4,575	\$2,463
Total Revenues	<u>0</u>	<u>2,112</u>	<u>4,575</u>	<u>2,463</u>
Expenses:				
Personal Services	9,887	10,144	10,046	98
Materials and Supplies	400	300	0	300
Contract Services	10,962	31,960	26,238	5,722
Other	1,785	1,126	904	222
Total Expenses	<u>23,034</u>	<u>43,530</u>	<u>37,188</u>	<u>6,342</u>
Excess of Revenues Under Expenses	(23,034)	(41,418)	(32,613)	8,805
Transfers In	35,000	35,000	35,000	0
Transfers Out	<u>(11,966)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Equity	0	(6,418)	2,387	8,805
Fund Equity at Beginning of Year	8,530	8,530	8,530	0
Fund Equity at End of Year	<u><u>\$8,530</u></u>	<u><u>\$2,112</u></u>	<u><u>\$10,917</u></u>	<u><u>\$8,805</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$1,100,000	\$817,986	\$831,702	\$13,716
Other	0	6,100	6,321	221
Total Revenues	<u>1,100,000</u>	<u>824,086</u>	<u>838,023</u>	<u>13,937</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	662,491	742,012	722,985	19,027
Materials and Supplies	34,000	29,000	23,067	5,933
Contract Services	431,000	428,000	206,313	221,687
Other	126,750	118,630	106,569	12,061
Capital Outlay	75,000	91,120	85,116	6,004
Total Expenditures	<u>1,329,241</u>	<u>1,408,762</u>	<u>1,144,050</u>	<u>264,712</u>
Net Change in Fund Balance	(229,241)	(584,676)	(306,027)	278,649
Fund Balance at Beginning of Year	832,343	832,343	832,343	0
Unexpended Prior Year Encumbrances	35,153	35,153	35,153	0
Fund Balance at End of Year	<u><u>\$638,255</u></u>	<u><u>\$282,820</u></u>	<u><u>\$561,469</u></u>	<u><u>\$278,649</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Delinquent Tax Collector
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$100,000	\$333,075	\$333,075	\$0
Total Revenues	<u>100,000</u>	<u>333,075</u>	<u>333,075</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	132,196	132,196	76,656	55,540
Materials and Supplies	4,000	4,000	4,000	0
Other	34,000	33,999	15,770	18,229
Capital Outlay	10,000	10,000	0	10,000
Total Expenditures	<u>180,196</u>	<u>180,195</u>	<u>96,426</u>	<u>83,769</u>
Net Change in Fund Balance	(80,196)	152,880	236,649	83,769
Fund Balance at Beginning of Year	620,363	620,363	620,363	0
Unexpended Prior Year Encumbrances	3,918	3,918	3,918	0
Fund Balance at End of Year	<u><u>\$544,085</u></u>	<u><u>\$777,161</u></u>	<u><u>\$860,930</u></u>	<u><u>\$83,769</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$190,400	\$153,090	\$132,395	(\$20,695)
Total Revenues	<u>190,400</u>	<u>153,090</u>	<u>132,395</u>	<u>(20,695)</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	172,600	163,600	158,114	5,486
Materials and Supplies	3,000	4,000	3,997	3
Contract Services	49,000	50,000	49,884	116
Other	13,000	18,000	16,151	1,849
Capital Outlay	2,500	4,500	4,500	0
Total Expenditures	<u>240,100</u>	<u>240,100</u>	<u>232,646</u>	<u>7,454</u>
Excess of Revenues Under Expenditures	<u>(49,700)</u>	<u>(87,010)</u>	<u>(100,251)</u>	<u>(13,241)</u>
Other Financing Sources:				
Transfers In	53,500	73,475	83,475	10,000
Total Other Financing Sources	<u>53,500</u>	<u>73,475</u>	<u>83,475</u>	<u>10,000</u>
Net Change in Fund Balance	3,800	(13,535)	(16,776)	(3,241)
Fund Balance at Beginning of Year	13,535	13,535	13,535	0
Unexpended Prior Year Encumbrances	12,006	12,006	12,006	0
Fund Balance at End of Year	<u>\$29,341</u>	<u>\$12,006</u>	<u>\$8,765</u>	<u>(\$3,241)</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$90,500	\$89,350	\$94,929	\$5,579
Total Revenues	<u>90,500</u>	<u>89,350</u>	<u>94,929</u>	<u>5,579</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	70,000	90,000	88,908	1,092
Capital Outlay	20,000	0	0	0
Total Expenditures	<u>90,000</u>	<u>90,000</u>	<u>88,908</u>	<u>1,092</u>
Net Change in Fund Balance	500	(650)	6,021	6,671
Fund Balance at Beginning of Year	94,029	94,029	94,029	0
Unexpended Prior Year Encumbrances	4,052	4,052	4,052	0
Fund Balance at End of Year	<u><u>\$98,581</u></u>	<u><u>\$97,431</u></u>	<u><u>\$104,102</u></u>	<u><u>\$6,671</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	\$2,500	\$11,800	\$12,811	\$1,011
Total Revenues	2,500	11,800	12,811	1,011
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	0	0	0	0
Total Expenditures	0	0	0	0
Net Change in Fund Balance	2,500	11,800	12,811	1,011
Fund Balance at Beginning of Year	9,388	9,388	9,388	0
Fund Balance at End of Year	\$11,888	\$21,188	\$22,199	\$1,011

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Bicentennial
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$5,000	\$17,400	\$26,026	\$8,626
Interest	5,000	0	0	0
Total Revenues	<u>10,000</u>	<u>17,400</u>	<u>26,026</u>	<u>8,626</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	5,000	15,000	15,000	0
Other	4,000	9,000	7,999	1,001
Capital Outlay	1,000	6,000	0	6,000
Total Expenditures	<u>10,000</u>	<u>30,000</u>	<u>22,999</u>	<u>7,001</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(12,600)</u>	<u>3,027</u>	<u>15,627</u>
Other Financing Sources:				
Transfers In	0	20,000	20,000	0
Total Other Financing Sources	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Net Change in Fund Balance	0	7,400	23,027	15,627
Fund Balance at Beginning of Year	825	825	825	0
Unexpended Prior Year Encumbrances	722	722	722	0
Fund Balance at End of Year	<u>\$1,547</u>	<u>\$8,947</u>	<u>\$24,574</u>	<u>\$15,627</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$21,943	\$21,943	\$0
Total Revenues	<u>0</u>	<u>21,943</u>	<u>21,943</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Other	0	18,500	18,500	0
Capital Outlay	0	24,443	12,989	11,454
Total Expenditures	<u>0</u>	<u>42,943</u>	<u>31,489</u>	<u>11,454</u>
Net Change in Fund Balance	0	(21,000)	(9,546)	11,454
Fund Balance at Beginning of Year	21,000	21,000	21,000	0
Fund Balance at End of Year	<u>\$21,000</u>	<u>\$0</u>	<u>\$11,454</u>	<u>\$11,454</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$260,000	\$330,000	\$344,599	\$14,599
Other	0	188	188	0
Total Revenues	260,000	330,188	344,787	14,599
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	263,664	263,664	248,728	14,936
Materials and Supplies	12,000	12,000	7,289	4,711
Contract Services	750	750	0	750
Other	15,250	15,250	6,677	8,573
Total Expenditures	291,664	291,664	262,694	28,970
Net Change in Fund Balance	(31,664)	38,524	82,093	43,569
Fund Balance at Beginning of Year	312,702	312,702	312,702	0
Unexpended Prior Year Encumbrances	5,383	5,383	5,383	0
Fund Balance at End of Year	\$286,421	\$356,609	\$400,178	\$43,569

Geauga County, Ohio

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

CASA

Budget Basis

For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$23,808	\$19,900	\$21,942	\$2,042
Other	1,000	670	670	0
Total Revenues	24,808	20,570	22,612	2,042
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	98,562	98,312	97,526	786
Materials and Supplies	2,000	2,000	1,933	67
Other	8,500	8,750	6,058	2,692
Capital Outlay	500	500	500	0
Total Expenditures	109,562	109,562	106,017	3,545
Excess of Revenues Under Expenditures	(84,754)	(88,992)	(83,405)	5,587
Other Financing Sources:				
Transfers In	86,950	86,950	86,950	0
Total Other Financing Sources	86,950	86,950	86,950	0
Net Change in Fund Balance	2,196	(2,042)	3,545	5,587
Fund Balance at Beginning of Year	19,119	19,119	19,119	0
Unexpended Prior Year Encumbrances	1,669	1,669	1,669	0
Fund Balance at End of Year	\$22,984	\$18,746	\$24,333	\$5,587

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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$39,145	\$39,145	\$39,145	\$0
Other	3,000	4,792	5,152	360
Total Revenues	<u>42,145</u>	<u>43,937</u>	<u>44,297</u>	<u>360</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	37,545	37,545	37,206	339
Contract Services	1,664	4,682	4,682	0
Other	4,601	4,601	4,199	402
Total Expenditures	<u>43,810</u>	<u>46,828</u>	<u>46,087</u>	<u>741</u>
Net Change in Fund Balance	(1,665)	(2,891)	(1,790)	1,101
Fund Balance at Beginning of Year	9,309	9,309	9,309	0
Fund Balance at End of Year	<u><u>\$7,644</u></u>	<u><u>\$6,418</u></u>	<u><u>\$7,519</u></u>	<u><u>\$1,101</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Care and Custody
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$206,256	\$259,168	\$259,169	\$1
Other	0	10,571	10,571	0
Total Revenues	<u>206,256</u>	<u>269,739</u>	<u>269,740</u>	<u>1</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	128,294	163,617	139,858	23,759
Materials and Supplies	5,700	5,700	4,373	1,327
Contract Services	51,100	78,877	54,800	24,077
Other	11,162	12,441	9,213	3,228
Capital Outlay	0	17,000	16,925	75
Total Expenditures	<u>196,256</u>	<u>277,635</u>	<u>225,169</u>	<u>52,466</u>
Excess of Revenues Over (Under) Expenditures	<u>10,000</u>	<u>(7,896)</u>	<u>44,571</u>	<u>52,467</u>
Other Financing Uses:				
Transfers Out	(10,000)	(88,986)	(88,986)	0
Total Other Financing Uses	<u>(10,000)</u>	<u>(88,986)</u>	<u>(88,986)</u>	<u>0</u>
Net Change in Fund Balance	0	(96,882)	(44,415)	52,467
Fund Balance at Beginning of Year	388,924	388,924	388,924	0
Unexpended Prior Year Encumbrances	8,161	8,161	8,161	0
Fund Balance at End of Year	<u><u>\$397,085</u></u>	<u><u>\$300,203</u></u>	<u><u>\$352,670</u></u>	<u><u>\$52,467</u></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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Contract Services	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>
Other Financing Sources:				
Transfers In	15,000	15,000	15,000	0
Total Other Financing Sources	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	85	85	85	0
Fund Balance at End of Year	<u><u>\$85</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$0	\$720	\$720	\$0
Total Revenues	<u>0</u>	<u>720</u>	<u>720</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	136,664	131,889	131,889	0
Materials and Supplies	7,500	5,000	5,000	0
Contract Services	10,000	26,683	26,683	0
Other	23,500	16,033	16,033	0
Capital Outlay	30,000	98,957	98,957	0
Total Expenditures	<u>207,664</u>	<u>278,562</u>	<u>278,562</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(207,664)</u>	<u>(277,842)</u>	<u>(277,842)</u>	<u>0</u>
Other Financing Sources:				
Transfers In	506,846	21,793	21,793	0
Total Other Financing Sources	<u>506,846</u>	<u>21,793</u>	<u>21,793</u>	<u>0</u>
Net Change in Fund Balance	299,182	(256,049)	(256,049)	0
Fund Balance at Beginning of Year	286,307	286,307	286,307	0
Unexpended Prior Year Encumbrances	87,273	87,273	87,273	0
Fund Balance at End of Year	<u><u>\$672,762</u></u>	<u><u>\$117,531</u></u>	<u><u>\$117,531</u></u>	<u><u>\$0</u></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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$0	\$9,130	\$9,132	\$2
Total Revenues	<u>0</u>	<u>9,130</u>	<u>9,132</u>	<u>2</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Contract Services	0	2,000	1,142	858
Other	0	2,000	1,069	931
Total Expenditures	<u>0</u>	<u>4,000</u>	<u>2,211</u>	<u>1,789</u>
Net Change in Fund Balance	0	5,130	6,921	1,791
Fund Balance at Beginning of Year	2,465	2,465	2,465	0
Fund Balance at End of Year	<u><u>\$2,465</u></u>	<u><u>\$7,595</u></u>	<u><u>\$9,386</u></u>	<u><u>\$1,791</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$6,000	\$6,000	\$0
Total Revenues	<u>0</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Other	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	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
Common Pleas Indigent Driver
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$0	\$25	\$25	\$0
Total Revenues	<u>0</u>	<u>25</u>	<u>25</u>	<u>0</u>
Expenditures:				
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	25	25	25	0
Fund Balance at End of Year	<u><u>\$25</u></u>	<u><u>\$50</u></u>	<u><u>\$50</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$0	\$3,785	\$1,554	(\$2,231)
Total Revenues	<u>0</u>	<u>3,785</u>	<u>1,554</u>	<u>(2,231)</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	146,892	146,891	112,447	34,444
Materials and Supplies	2,500	4,500	603	3,897
Contract Services	72,501	85,851	40,210	45,641
Other	45,499	47,500	22,573	24,927
Capital Outlay	45,000	365,000	280,529	84,471
Total Expenditures	<u>312,392</u>	<u>649,742</u>	<u>456,362</u>	<u>193,380</u>
Excess of Revenues Under Expenditures	<u>(312,392)</u>	<u>(645,957)</u>	<u>(454,808)</u>	<u>191,149</u>
Other Financing Sources (Uses):				
Operating Transfers In	724,000	0	65,000	65,000
Transfers Out	(411,000)	(332,650)	(395,000)	(62,350)
Total Other Financing Sources (Uses)	<u>313,000</u>	<u>(332,650)</u>	<u>(330,000)</u>	<u>2,650</u>
Net Change in Fund Balance	608	(978,607)	(784,808)	193,799
Fund Balance at Beginning of Year	978,606	978,606	978,606	0
Unexpended Prior Year Encumbrances	44,276	44,276	44,276	0
Fund Balance at End of Year	<u>\$1,023,490</u>	<u>\$44,275</u>	<u>\$238,074</u>	<u>\$193,799</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$151,164	\$123,120	\$119,629	(\$3,491)
Total Revenues	<u>151,164</u>	<u>123,120</u>	<u>119,629</u>	<u>(3,491)</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	64,752	60,121	48,435	11,686
Materials and Supplies	1,000	1,000	421	579
Contract Services	78,162	82,793	45,047	37,746
Other	20,000	20,000	5,142	14,858
Capital Outlay	30,000	70,000	44,066	25,934
Total Expenditures	<u>193,914</u>	<u>233,914</u>	<u>143,111</u>	<u>90,803</u>
Excess of Revenues Under Expenditures	<u>(42,750)</u>	<u>(110,794)</u>	<u>(23,482)</u>	<u>87,312</u>
Other Financing Sources:				
Transfers In	42,750	42,750	42,750	0
Total Other Financing Sources	<u>42,750</u>	<u>42,750</u>	<u>42,750</u>	<u>0</u>
Net Change in Fund Balance	0	(68,044)	19,268	87,312
Fund Balance at Beginning of Year	68,044	68,044	68,044	0
Unexpended Prior Year Encumbrances	6,281	6,281	6,281	0
Fund Balance at End of Year	<u><u>\$74,325</u></u>	<u><u>\$6,281</u></u>	<u><u>\$93,593</u></u>	<u><u>\$87,312</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$4,000	\$8,191	\$8,192	\$1
Other	10,000	5,550	5,811	261
Total Revenues	<u>14,000</u>	<u>13,741</u>	<u>14,003</u>	<u>262</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	452,059	450,683	421,154	29,529
Materials and Supplies	22,000	22,000	21,830	170
Contract Services	21,000	24,076	19,884	4,192
Other	9,400	11,950	8,356	3,594
Capital Outlay	8,680	8,680	7,735	945
Total Expenditures	<u>513,139</u>	<u>517,389</u>	<u>478,959</u>	<u>38,430</u>
Excess of Revenues Under Expenditures	<u>(499,139)</u>	<u>(503,648)</u>	<u>(464,956)</u>	<u>38,692</u>
Other Financing Sources:				
Transfers In	511,610	537,995	537,995	0
Total Other Financing Sources	<u>511,610</u>	<u>537,995</u>	<u>537,995</u>	<u>0</u>
Net Change in Fund Balance	12,471	34,347	73,039	38,692
Fund Balance at Beginning of Year	113,093	113,093	113,093	0
Unexpended Prior Year Encumbrances	6,224	6,224	6,224	0
Fund Balance at End of Year	<u>\$131,788</u>	<u>\$153,664</u>	<u>\$192,356</u>	<u>\$38,692</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$77,000	\$46,327	\$68,827	\$22,500
Other	0	23,329	24,329	1,000
Total Revenues	<u>77,000</u>	<u>69,656</u>	<u>93,156</u>	<u>23,500</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	75,975	81,665	79,182	2,483
Materials and Supplies	4,000	4,000	4,000	0
Other	200	200	200	0
Total Expenditures	<u>80,175</u>	<u>85,865</u>	<u>83,382</u>	<u>2,483</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,175)</u>	<u>(16,209)</u>	<u>9,774</u>	<u>25,983</u>
Other Financing Sources:				
Transfers In	3,775	0	0	0
Total Other Financing Sources	<u>3,775</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	600	(16,209)	9,774	25,983
Fund Balance at Beginning of Year	51,313	51,313	51,313	0
Unexpended Prior Year Encumbrances	9	9	9	0
Fund Balance at End of Year	<u>\$51,922</u>	<u>\$35,113</u>	<u>\$61,096</u>	<u>\$25,983</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Permissive Motor Vehicle License Tax	\$450,000	\$440,000	\$431,538	(\$8,462)
Charges for Services	111,100	154,000	155,354	1,354
Fines and Forfeitures	40,000	104,000	107,979	3,979
Intergovernmental	5,015,000	5,070,368	4,837,442	(232,926)
Interest	20,000	26,500	26,502	2
Other	3,650	21,632	22,426	794
Total Revenues	<u>5,639,750</u>	<u>5,816,500</u>	<u>5,581,241</u>	<u>(235,259)</u>
Expenditures:				
Current:				
Public Works				
Personal Services	3,322,067	3,305,813	3,272,280	33,533
Materials and Supplies	818,000	927,500	902,779	24,721
Contract Services	645,000	1,376,000	1,347,068	28,932
Other	706,000	610,612	535,810	74,802
Capital Outlay	511,958	341,000	316,940	24,060
Claims	6,725	4,700	1,408	3,292
Total Expenditures	<u>6,009,750</u>	<u>6,565,625</u>	<u>6,376,285</u>	<u>189,340</u>
Excess of Revenues Under Expenditures	<u>(370,000)</u>	<u>(749,125)</u>	<u>(795,044)</u>	<u>(45,919)</u>
Other Financing Sources (Uses):				
Transfers In	370,000	348,500	748,500	400,000
Transfers Out	0	(269,888)	(249,925)	19,963
Advance Out	0	(75,000)	(75,000)	0
Total Other Financing Sources (Uses)	<u>370,000</u>	<u>3,612</u>	<u>423,575</u>	<u>419,963</u>
Net Change in Fund Balance	0	(745,513)	(371,469)	374,044
Fund Balance at Beginning of Year	745,514	745,514	745,514	0
Unexpended Prior Year Encumbrances	1,137	1,137	1,137	0
Fund Balance at End of Year	<u>\$746,651</u>	<u>\$1,138</u>	<u>\$375,182</u>	<u>\$374,044</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$6,000	\$6,085	\$5,980	(\$105)
Total Revenues	<u>6,000</u>	<u>6,085</u>	<u>5,980</u>	<u>(105)</u>
Expenditures:				
Current:				
Public Works				
Contract Services	6,000	7,015	1,521	5,494
Total Expenditures	<u>6,000</u>	<u>7,015</u>	<u>1,521</u>	<u>5,494</u>
Net Change in Fund Balance	0	(930)	4,459	5,389
Fund Balance at Beginning of Year	1,179	1,179	1,179	0
Fund Balance (Deficit) at End of Year	<u>\$1,179</u>	<u>\$249</u>	<u>\$5,638</u>	<u>\$5,389</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$10,500	\$5,000	\$5,445	\$445
Licenses and Permits	158,000	135,000	144,012	9,012
Fines and Forfeitures	18,500	7,975	7,964	(11)
Other	20,000	38,742	56,451	17,709
Total Revenues	<u>207,000</u>	<u>186,717</u>	<u>213,872</u>	<u>27,155</u>
Expenditures:				
Current:				
Health				
Personal Services	169,688	148,688	140,005	8,683
Materials and Supplies	22,000	27,000	21,247	5,753
Contract Services	5,000	5,000	383	4,617
Other	15,000	46,000	37,423	8,577
Capital Outlay	9,900	9,900	858	9,042
Claims	800	800	0	800
Total Expenditures	<u>222,388</u>	<u>237,388</u>	<u>199,916</u>	<u>37,472</u>
Net Change in Fund Balance	(15,388)	(50,671)	13,956	64,627
Fund Balance at Beginning of Year	70,567	70,567	70,567	0
Unexpended Prior Year Encumbrances	4,529	4,529	4,529	0
Fund Balance at End of Year	<u>\$59,708</u>	<u>\$24,425</u>	<u>\$89,052</u>	<u>\$64,627</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, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$1,644,500	\$1,722,519	\$1,728,554	\$6,035
Intergovernmental	1,562,378	1,291,944	1,404,686	112,742
Other	50,000	60,166	67,207	7,041
Total Revenues	<u>3,256,878</u>	<u>3,074,629</u>	<u>3,200,447</u>	<u>125,818</u>
Expenditures:				
Current:				
Human Services				
Personal Services	0	70	55	15
Contract Services	751,000	2,522,538	2,221,128	301,410
Other	26,000	33,600	30,644	2,956
Grants	194,300	233,244	221,895	11,349
Total Expenditures	<u>971,300</u>	<u>2,789,452</u>	<u>2,473,722</u>	<u>315,730</u>
Excess of Revenues Over Expenditures	<u>2,285,578</u>	<u>285,177</u>	<u>726,725</u>	<u>441,548</u>
Other Financing Uses:				
Transfers Out	(2,285,578)	(586,096)	(442,742)	143,354
Total Other Financing Uses	<u>(2,285,578)</u>	<u>(586,096)</u>	<u>(442,742)</u>	<u>143,354</u>
Net Change in Fund Balance	0	(300,919)	283,983	584,902
Fund Balance at Beginning of Year	375,464	375,464	375,464	0
Unexpended Prior Year Encumbrances	70,241	70,241	70,241	0
Fund Balance at End of Year	<u>\$445,705</u>	<u>\$144,786</u>	<u>\$729,688</u>	<u>\$584,902</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$487,495	\$487,495	\$0
Other	110,000	81,199	99,960	18,761
Total Revenues	<u>110,000</u>	<u>568,694</u>	<u>587,455</u>	<u>18,761</u>
Expenditures:				
Current:				
Human Services				
Contract Services	910,000	1,244,646	1,009,594	235,052
Total Expenditures	<u>910,000</u>	<u>1,244,646</u>	<u>1,009,594</u>	<u>235,052</u>
Excess of Revenues Under Expenditures	<u>(800,000)</u>	<u>(675,952)</u>	<u>(422,139)</u>	<u>253,813</u>
Other Financing Sources:				
Transfers In	800,000	735,166	735,166	0
Total Other Financing Sources	<u>800,000</u>	<u>735,166</u>	<u>735,166</u>	<u>0</u>
Net Change in Fund Balance	0	59,214	313,027	253,813
Fund Balance at Beginning of Year	11,821	11,821	11,821	0
Unexpended Prior Year Encumbrances	3,046	3,046	3,046	0
Fund Balance at End of Year	<u>\$14,867</u>	<u>\$74,081</u>	<u>\$327,894</u>	<u>\$253,813</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$288,000	\$300,000	\$310,246	\$10,246
Intergovernmental	603,000	802,585	869,053	66,468
Other	3,000	380	95,321	94,941
Total Revenues	<u>894,000</u>	<u>1,102,965</u>	<u>1,274,620</u>	<u>171,655</u>
Expenditures:				
Current:				
Human Services				
Personal Services	553,600	529,595	523,020	6,575
Materials and Supplies	1,000	3,000	841	2,159
Contract Services	81,500	642,608	598,024	44,584
Other	7,900	10,900	9,822	1,078
Capital Outlay	10,000	10,000	996	9,004
Total Expenditures	<u>654,000</u>	<u>1,196,103</u>	<u>1,132,703</u>	<u>63,400</u>
Excess of Revenues Over (Under) Expenditures	<u>240,000</u>	<u>(93,138)</u>	<u>141,917</u>	<u>235,055</u>
Other Financing Uses:				
Transfers Out	(240,000)	(3,497)	0	3,497
Total Other Financing Uses	<u>(240,000)</u>	<u>(3,497)</u>	<u>0</u>	<u>3,497</u>
Net Change in Fund Balance	0	(96,635)	141,917	238,552
Fund Balance at Beginning of Year	386,307	386,307	386,307	0
Unexpended Prior Year Encumbrances	26,859	26,859	26,859	0
Fund Balance at End of Year	<u>\$413,166</u>	<u>\$316,531</u>	<u>\$555,083</u>	<u>\$238,552</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$525,000	\$462,636	\$444,725	(\$17,911)
Intergovernmental	538,000	578,659	541,403	(37,256)
Total Revenues	<u>1,063,000</u>	<u>1,041,295</u>	<u>986,128</u>	<u>(55,167)</u>
Expenditures:				
Current:				
Human Services				
Personal Services	839,406	834,626	786,777	47,849
Materials and Supplies	3,000	3,000	2,536	464
Contract Service	48,324	102,112	94,592	7,520
Other	197,139	257,200	236,014	21,186
Total Expenditures	<u>1,087,869</u>	<u>1,196,938</u>	<u>1,119,919</u>	<u>77,019</u>
Excess of Revenues Under Expenditures	<u>(24,869)</u>	<u>(155,643)</u>	<u>(133,791)</u>	<u>21,852</u>
Other Financing Sources (Uses):				
Transfers In	45,000	45,000	56,280	11,280
Transfers Out	(35,008)	0	0	0
Total Other Financing Sources	<u>9,992</u>	<u>45,000</u>	<u>56,280</u>	<u>11,280</u>
Net Change in Fund Balance	(14,877)	(110,643)	(77,511)	33,132
Fund Balance at Beginning of Year	110,643	110,643	110,643	0
Unexpended Prior Year Encumbrances	4,845	4,845	4,845	0
Fund Balance at End of Year	<u>\$100,611</u>	<u>\$4,845</u>	<u>\$37,977</u>	<u>\$33,132</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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Property and Other Taxes	\$1,629,200	\$1,799,478	\$1,808,099	\$8,621
Intergovernmental	386,298	405,969	393,009	(12,960)
Contributions/Donations	61,000	0	0	0
Other	100,000	151,100	164,419	13,319
Total Revenues	2,176,498	2,356,547	2,365,527	8,980
Expenditures:				
Current:				
Human Services				
Personal Services	1,476,184	1,345,077	1,343,801	1,276
Contract Services	460,000	518,257	518,042	215
Other	569,600	842,450	799,101	43,349
Capital Outlay	10,000	10,000	10,000	0
Total Expenditures	2,515,784	2,715,784	2,670,944	44,840
Excess of Revenues Under Expenditures	(339,286)	(359,237)	(305,417)	53,820
Other Financing Sources:				
Transfers In	32,000	0	0	0
Total Other Financing Sources	32,000	0	0	0
Net Change in Fund Balance	(307,286)	(359,237)	(305,417)	53,820
Fund Balance at Beginning of Year	821,118	821,118	821,118	0
Unexpended Prior Year Encumbrances	8,824	8,824	8,824	0
Fund Balance at End of Year	\$522,656	\$470,705	\$524,525	\$53,820

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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$218,000	\$200,418	\$216,469	\$16,051
Other	5,000	6,908	7,133	225
Total Revenues	<u>223,000</u>	<u>207,326</u>	<u>223,602</u>	<u>16,276</u>
Expenditures:				
Current:				
Human Services				
Personal Services	529,210	508,513	481,477	27,036
Materials and Supplies	42,000	46,122	45,642	480
Contract Services	47,000	46,746	46,704	42
Other	4,900	22,779	22,749	30
Capital Outlay	2,550	1,500	1,211	289
Total Expenditures	<u>625,660</u>	<u>625,660</u>	<u>597,783</u>	<u>27,877</u>
Excess of Revenues Under Expenditures	<u>(402,660)</u>	<u>(418,334)</u>	<u>(374,181)</u>	<u>44,153</u>
Other Financing Sources:				
Transfers In	370,000	369,582	369,582	0
Total Other Financing Sources	<u>370,000</u>	<u>369,582</u>	<u>369,582</u>	<u>0</u>
Net Change in Fund Balance	(32,660)	(48,752)	(4,599)	44,153
Fund Balance at Beginning of Year	79,924	79,924	79,924	0
Unexpended Prior Year Encumbrances	1,518	1,518	1,518	0
Fund Balance at End of Year	<u>\$48,782</u>	<u>\$32,690</u>	<u>\$76,843</u>	<u>\$44,153</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$73,832	\$94,129	\$20,297
Total Revenues	<u>0</u>	<u>73,832</u>	<u>94,129</u>	<u>20,297</u>
Expenditures:				
Current:				
Human Services				
Contracted Services	0	76,126	66,015	10,111
Total Expenditures	<u>0</u>	<u>76,126</u>	<u>66,015</u>	<u>10,111</u>
Net Change in Fund Balance	0	(2,294)	28,114	30,408
Fund Balance at Beginning of Year	2,294	2,294	2,294	0
Fund Balance at End of Year	<u>\$2,294</u>	<u>\$0</u>	<u>\$30,408</u>	<u>\$30,408</u>

Geauga County, Ohio

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

MRDD Donation

Budget Basis

For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Donation	\$221,483	\$221,483	\$221,508	\$25
Total Revenues	<u>221,483</u>	<u>221,483</u>	<u>221,508</u>	<u>25</u>
Expenditures:				
Current:				
Human Services				
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>221,483</u>	<u>221,483</u>	<u>221,508</u>	<u>25</u>
Other Financing Sources:				
Transfers In	0	2,483	2,483	0
Transfers Out	0	0	0	
Total Other Financing Sources	<u>0</u>	<u>2,483</u>	<u>2,483</u>	<u>0</u>
Net Change in Fund Balance	221,483	223,966	223,991	25
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$221,483</u></u>	<u><u>\$223,966</u></u>	<u><u>\$223,991</u></u>	<u><u>\$25</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Public Assistance
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$2,586,613	\$4,598,132	\$4,604,726	\$6,594
Other	30,000	35,519	35,586	67
Total Revenues	<u>2,616,613</u>	<u>4,633,651</u>	<u>4,640,312</u>	<u>6,661</u>
Expenditures:				
Current:				
Human Services				
Personal Services	2,561,338	2,680,682	2,667,944	12,738
Materials and Supplies	62,000	70,400	65,795	4,605
Contract Services	890,496	1,736,314	1,691,910	44,404
Other	428,300	338,119	304,172	33,947
Capital Outlay	27,000	121,500	118,996	2,504
Total Expenditures	<u>3,969,134</u>	<u>4,947,015</u>	<u>4,848,817</u>	<u>98,198</u>
Excess of Revenues Under Expenditures	<u>(1,352,521)</u>	<u>(313,364)</u>	<u>(208,505)</u>	<u>104,859</u>
Other Financing Sources (Uses):				
Transfers In	2,106,578	491,260	605,714	114,454
Transfers Out	(754,057)	(393,606)	(393,326)	280
Total Other Financing Sources (Uses)	<u>1,352,521</u>	<u>97,654</u>	<u>212,388</u>	<u>114,734</u>
Net Change in Fund Balance	0	(215,710)	3,883	219,593
Fund Balance at Beginning of Year	221,189	221,189	221,189	0
Unexpended Prior Year Encumbrances	41,791	41,791	41,791	0
Fund Balance at End of Year	<u><u>\$262,980</u></u>	<u><u>\$47,270</u></u>	<u><u>\$266,863</u></u>	<u><u>\$219,593</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	\$6,000	\$0	\$0	\$0
Other	663,000	764,775	776,019	11,244
Total Revenues	<u>669,000</u>	<u>764,775</u>	<u>776,019</u>	<u>11,244</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Other	841,500	1,097,500	922,418	175,082
Total Expenditures	<u>841,500</u>	<u>1,097,500</u>	<u>922,418</u>	<u>175,082</u>
Excess of Revenues Under Expenditures	<u>(172,500)</u>	<u>(332,725)</u>	<u>(146,399)</u>	<u>186,326</u>
Other Financing Sources (Uses):				
Transfers In	0	25,000	26,344	1,344
Transfers Out	(325,000)	(185,000)	(74,691)	110,309
Total Other Financing Sources (Uses)	<u>(325,000)</u>	<u>(160,000)</u>	<u>(48,347)</u>	<u>111,653</u>
Net Change in Fund Balance	(497,500)	(492,725)	(194,746)	297,979
Fund Balance at Beginning of Year	677,994	677,994	677,994	0
Unexpended Prior Year Encumbrances	7,940	7,940	7,940	0
Fund Balance at End of Year	<u>\$188,434</u>	<u>\$193,209</u>	<u>\$491,188</u>	<u>\$297,979</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Contributions/Donations	\$500	\$0	\$0	\$0
Total Revenues	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Personal Services	0	33	27	6
Materials and Supplies	2,000	1,000	73	927
Other	8,000	8,967	3,020	5,947
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>3,120</u>	<u>6,880</u>
Net Change in Fund Balance	(9,500)	(10,000)	(3,120)	6,880
Fund Balance at Beginning of Year	40,132	40,132	40,132	0
Fund Balance at End of Year	<u><u>\$30,632</u></u>	<u><u>\$30,132</u></u>	<u><u>\$37,012</u></u>	<u><u>\$6,880</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Municipal Road Tax
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Permissive Motor Vehicle License Tax	\$71,000	\$64,900	\$64,326	(\$574)
Total Revenues	<u>71,000</u>	<u>64,900</u>	<u>64,326</u>	<u>(574)</u>
Expenditures:				
Intergovernmental:				
Rotary	71,000	211,046	0	211,046
Total Expenditures	<u>71,000</u>	<u>211,046</u>	<u>0</u>	<u>211,046</u>
Net Change in Fund Balance	0	(146,146)	64,326	210,472
Fund Balance at Beginning of Year	146,146	146,146	146,146	0
Fund Balance at End of Year	<u>\$146,146</u>	<u>\$0</u>	<u>\$210,472</u>	<u>\$210,472</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, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$50,129	\$37,557	\$41,414	\$3,857
Other	0	3,857	3,857	\$0
Total Revenues	<u>50,129</u>	<u>41,414</u>	<u>45,271</u>	<u>3,857</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	61,469	67,536	65,199	2,337
Materials and Supplies	467	265	264	1
Other	1,000	1,500	1,475	25
Total Expenditures	<u>62,936</u>	<u>69,301</u>	<u>66,938</u>	<u>2,363</u>
Excess of Revenues Under Expenditures	<u>(12,807)</u>	<u>(27,887)</u>	<u>(21,667)</u>	<u>6,220</u>
Other Financing Sources:				
Transfers In	14,822	15,510	15,510	0
Total Other Financing Sources	<u>14,822</u>	<u>15,510</u>	<u>15,510</u>	<u>0</u>
Net Change in Fund Balance	2,015	(12,377)	(6,157)	6,220
Fund Balance at Beginning of Year	13,855	13,855	13,855	0
Unexpended Prior Year Encumbrances	469	469	469	0
Fund Balance at End of Year	<u>\$16,339</u>	<u>\$1,947</u>	<u>\$8,167</u>	<u>\$6,220</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$10,000	\$7,200	\$8,010	\$810
Total Revenues	<u>10,000</u>	<u>7,200</u>	<u>8,010</u>	<u>810</u>
Expenditures:				
Current:				
Public Safety				
Contract Services	1,500	1,500	500	1,000
Other	3,500	3,500	1,152	2,348
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>1,652</u>	<u>3,348</u>
Excess of Revenues Over Expenditures	<u>5,000</u>	<u>2,200</u>	<u>6,358</u>	<u>4,158</u>
Other Financing Uses:				
Transfers Out	(5,000)	(15,000)	(15,000)	0
Total Other Financing Uses	<u>(5,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>
Net Change in Fund Balance	0	(12,800)	(8,642)	4,158
Fund Balance at Beginning of Year	23,273	23,273	23,273	0
Unexpended Prior Year Encumbrances	1,800	1,800	1,800	0
Fund Balance at End of Year	<u>\$25,073</u>	<u>\$12,273</u>	<u>\$16,431</u>	<u>\$4,158</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
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	54	54	54	0
Fund Balance at End of Year	<u><u>\$54</u></u>	<u><u>\$54</u></u>	<u><u>\$54</u></u>	<u><u>\$0</u></u>

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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Licenses and Permits	\$19,000	\$16,500	\$17,304	\$804
Total Revenues	<u>19,000</u>	<u>16,500</u>	<u>17,304</u>	<u>804</u>
Expenditures:				
Current:				
Public Safety				
Other	19,000	19,427	19,427	0
Total Expenditures	<u>19,000</u>	<u>19,427</u>	<u>19,427</u>	<u>0</u>
Net Change in Fund Balance	0	(2,927)	(2,123)	804
Fund Balance at Beginning of Year	19,427	19,427	19,427	0
Fund Balance at End of Year	<u><u>\$19,427</u></u>	<u><u>\$16,500</u></u>	<u><u>\$17,304</u></u>	<u><u>\$804</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Education and Enforcement
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$7,500	\$4,700	\$5,001	\$301
Total Revenues	<u>7,500</u>	<u>4,700</u>	<u>5,001</u>	<u>301</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	7,790	7,790	0	7,790
Materials and Supplies	200	200	0	200
Total Expenditures	<u>7,990</u>	<u>7,990</u>	<u>0</u>	<u>7,990</u>
Net Change in Fund Balance	(490)	(3,290)	5,001	8,291
Fund Balance at Beginning of Year	10,745	10,745	10,745	0
Fund Balance at End of Year	<u><u>\$10,255</u></u>	<u><u>\$7,455</u></u>	<u><u>\$15,746</u></u>	<u><u>\$8,291</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$1,500	\$1,665	\$1,665	\$0
Total Revenues	<u>1,500</u>	<u>1,665</u>	<u>1,665</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>1,500</u>	<u>1,665</u>	<u>1,665</u>	<u>0</u>
Other Financing Uses:				
Transfers Out	(1,500)	(1,500)	0	1,500
Total Other Financing Uses	<u>(1,500)</u>	<u>(1,500)</u>	<u>0</u>	<u>1,500</u>
Net Change in Fund Balance	0	165	1,665	1,500
Fund Balance at Beginning of Year	6,353	6,353	6,353	0
Fund Balance at End of Year	<u><u>\$6,353</u></u>	<u><u>\$6,518</u></u>	<u><u>\$8,018</u></u>	<u><u>\$1,500</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$200	\$353	\$353	\$0
Total Revenues	<u>200</u>	<u>353</u>	<u>353</u>	<u>0</u>
Expenditures:				
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	153	353	200
Fund Balance at Beginning of Year	1,325	1,325	1,325	0
Fund Balance at End of Year	<u><u>\$1,325</u></u>	<u><u>\$1,478</u></u>	<u><u>\$1,678</u></u>	<u><u>\$200</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Contract Services	0	6,412	6,412	0
Total Expenditures	<u>0</u>	<u>6,412</u>	<u>6,412</u>	<u>0</u>
Net Change in Fund Balance	0	(6,412)	(6,412)	0
Fund Balance at Beginning of Year	6,412	6,412	6,412	0
Fund Balance at End of Year	<u><u>\$6,412</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
Violence Against Women Act
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$56,547	\$32,142	\$46,309	\$14,167
Total Revenues	<u>56,547</u>	<u>32,142</u>	<u>46,309</u>	<u>14,167</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	70,898	74,483	73,301	1,182
Total Expenditures	<u>70,898</u>	<u>74,483</u>	<u>73,301</u>	<u>1,182</u>
Excess of Revenues Under Expenditures	<u>(14,351)</u>	<u>(42,341)</u>	<u>(26,992)</u>	<u>15,349</u>
Other Financing Sources:				
Transfers In	16,819	16,819	16,819	0
Total Other Financing Sources	<u>16,819</u>	<u>16,819</u>	<u>16,819</u>	<u>0</u>
Net Change in Fund Balance	2,468	(25,522)	(10,173)	15,349
Fund Balance at Beginning of Year	37,027	37,027	37,027	0
Fund Balance at End of Year	<u>\$39,495</u>	<u>\$11,505</u>	<u>\$26,854</u>	<u>\$15,349</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Commissary
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$45,000	\$37,448	\$37,711	\$263
Total Revenues	<u>45,000</u>	<u>37,448</u>	<u>37,711</u>	<u>263</u>
Expenditures:				
Current:				
Public Safety				
Materials and Supplies	40,000	40,000	30,000	10,000
Capital Outlay	5,000	5,000	5,000	0
Total Expenditures	<u>45,000</u>	<u>45,000</u>	<u>35,000</u>	<u>10,000</u>
Net Change in Fund Balance	0	(7,552)	2,711	10,263
Fund Balance at Beginning of Year	7,553	7,553	7,553	0
Unexpended Prior Year Encumbrances	3,292	3,292	3,292	0
Fund Balance at End of Year	<u><u>\$10,845</u></u>	<u><u>\$3,293</u></u>	<u><u>\$13,556</u></u>	<u><u>\$10,263</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$33,000	\$42,802	\$45,622	\$2,820
Total Revenues	<u>33,000</u>	<u>42,802</u>	<u>45,622</u>	<u>2,820</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	55,034	64,208	61,611	2,597
Total Expenditures	<u>55,034</u>	<u>64,208</u>	<u>61,611</u>	<u>2,597</u>
Excess of Revenues Under Expenditures	<u>(22,034)</u>	<u>(21,406)</u>	<u>(15,989)</u>	<u>5,417</u>
Other Financing Sources:				
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	(11,082)	(10,454)	(5,037)	5,417
Fund Balance at Beginning of Year	29,710	29,710	29,710	0
Fund Balance at End of Year	<u>\$18,628</u>	<u>\$19,256</u>	<u>\$24,673</u>	<u>\$5,417</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, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$2,900	\$1,150	\$1,258	\$108
Total Revenues	<u>2,900</u>	<u>1,150</u>	<u>1,258</u>	<u>108</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	2,900	1,150	1,258	108
Fund Balance at Beginning of Year	11,486	11,486	11,486	0
Fund Balance at End of Year	<u><u>\$14,386</u></u>	<u><u>\$12,636</u></u>	<u><u>\$12,744</u></u>	<u><u>\$108</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$12,600	\$0	\$0	\$0
Total Revenues	<u>12,600</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
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	12,600	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$12,600</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$500	\$250	\$250	\$0
Total Revenues	<u>500</u>	<u>250</u>	<u>250</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Other	20,000	20,000	19,999	1
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>19,999</u>	<u>1</u>
Net Change in Fund Balance	(19,500)	(19,750)	(19,749)	1
Fund Balance at Beginning of Year	57,912	57,912	57,912	0
Unexpended Prior Year Encumbrances	6,405	6,405	6,405	0
Fund Balance at End of Year	<u>\$44,817</u>	<u>\$44,567</u>	<u>\$44,568</u>	<u>\$1</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	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	27,886	27,886	27,886	0
Fund Balance at End of Year	<u><u>\$27,886</u></u>	<u><u>\$27,886</u></u>	<u><u>\$27,886</u></u>	<u><u>\$0</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, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental	\$0	\$20,000	\$20,000	\$0
Total Revenues	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	20,000	0	20,000
Total Expenditures	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Net Change in Fund Balance	0	0	20,000	20,000
Fund Balance at Beginning of Year	1,809	1,809	1,809	0
Fund Balance at End of Year	<u>\$1,809</u>	<u>\$1,809</u>	<u>\$21,809</u>	<u>\$20,000</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$90,000	\$21,700	\$22,386	\$686
Total Revenues	<u>90,000</u>	<u>21,700</u>	<u>22,386</u>	<u>686</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	0	7,269	6,849	420
Materials and Supplies	5,000	5,000	1,500	3,500
Other	55,000	15,000	14,999	1
Total Expenditures	<u>60,000</u>	<u>27,269</u>	<u>23,348</u>	<u>3,921</u>
Net Change in Fund Balance	30,000	(5,569)	(962)	4,607
Fund Balance at Beginning of Year	27,589	27,589	27,589	0
Unexpended Prior Year Expenditures	4,900	4,900	4,900	0
Fund Balance at End of Year	<u><u>\$62,489</u></u>	<u><u>\$26,920</u></u>	<u><u>\$31,527</u></u>	<u><u>\$4,607</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$18,583	\$18,583	\$18,583	\$0
Total Revenues	<u>18,583</u>	<u>18,583</u>	<u>18,583</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	17,887	17,887	17,738	149
Materials and Supplies	176	176	176	0
Other	520	520	479	41
Total Expenditures	<u>18,583</u>	<u>18,583</u>	<u>18,393</u>	<u>190</u>
Net Change in Fund Balance	0	0	190	190
Fund Balance at Beginning of Year	1,799	1,799	1,799	0
Fund Balance at End of Year	<u>\$1,799</u>	<u>\$1,799</u>	<u>\$1,989</u>	<u>\$190</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Criminal Investigation
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$65,000	\$65,000	\$62,848	(\$2,152)
Other Revenue	15,000	15,000	15,000	0
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>77,848</u>	<u>(2,152)</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	71,865	71,865	59,560	12,305
Contract Services	8,135	8,135	7,530	605
Total Expenditures	<u>80,000</u>	<u>80,000</u>	<u>67,090</u>	<u>12,910</u>
Net Change in Fund Balance	0	0	10,758	10,758
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$10,758</u>	<u>\$10,758</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$32,500	\$30,000	\$49,558	\$19,558
Other	18,000	18,000	19,156	1,156
Total Revenues	<u>50,500</u>	<u>48,000</u>	<u>68,714</u>	<u>20,714</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Other	0	25,000	8,924	16,076
Capital Outlay	50,500	577,562	517,255	60,307
Total Expenditures	<u>50,500</u>	<u>602,562</u>	<u>526,179</u>	<u>76,383</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(554,562)</u>	<u>(457,465)</u>	<u>97,097</u>
Other Financing Sources (Uses):				
Operating Transfers In	516,800	516,800	518,855	2,055
Operating Transfers Out	(21,793)	(21,793)	(21,793)	0
Total Other Financing Sources (Uses)	<u>495,007</u>	<u>495,007</u>	<u>497,062</u>	<u>2,055</u>
Net Change in Fund Balance	495,007	(59,555)	39,597	99,152
Fund Balance at Beginning of Year	194,424	194,424	194,424	0
Unexpended Prior Year Encumbrances	2,002	2,002	2,002	0
Fund Balance at End of Year	<u><u>\$691,433</u></u>	<u><u>\$136,871</u></u>	<u><u>\$236,023</u></u>	<u><u>\$99,152</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Road and Bridge
Budget Basis
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$2,875,000	\$3,028,993	\$3,050,546	\$21,553
Intergovernmental	406,000	3,104,276	3,080,176	(24,100)
Total Revenues	<u>3,281,000</u>	<u>6,133,269</u>	<u>6,130,722</u>	<u>(2,547)</u>
Expenditures:				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	35,978	64,022
Contract Services	2,931,000	5,363,968	5,196,311	167,657
Total Expenditures	<u>3,031,000</u>	<u>5,463,968</u>	<u>5,232,289</u>	<u>231,679</u>
Excess of Revenues Over Expenditures	<u>250,000</u>	<u>669,301</u>	<u>898,433</u>	<u>229,132</u>
Other Financing Uses:				
Transfers Out	(250,000)	(650,000)	(650,000)	0
Total Other Financing Uses	<u>(250,000)</u>	<u>(650,000)</u>	<u>(650,000)</u>	<u>0</u>
Net Change in Fund Balance	0	19,301	248,433	229,132
Fund Balance at Beginning of Year	98,327	98,327	98,327	0
Fund Balance at End of Year	<u>\$98,327</u>	<u>\$117,628</u>	<u>\$346,760</u>	<u>\$229,132</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$2,687,132	\$0	(\$2,687,132)
Other	1,500	22,197	22,197	0
Total Revenues	<u>1,500</u>	<u>2,709,329</u>	<u>22,197</u>	<u>(2,687,132)</u>
Expenditures:				
Current:				
Public Works				
Contract Service	751,500	750,585	671,879	78,706
Other	25,000	25,000	20,556	4,444
Capital Outlay	2,175,000	2,160,000	1,790,122	369,878
Total Expenditures	<u>2,951,500</u>	<u>2,935,585</u>	<u>2,482,557</u>	<u>453,028</u>
Excess of Revenues Under Expenditures	<u>(2,950,000)</u>	<u>(226,256)</u>	<u>(2,460,360)</u>	<u>(2,234,104)</u>
Other Financing Sources:				
Transfers In	3,525,000	2,620,000	2,620,000	0
Total Other Financing Sources	<u>3,525,000</u>	<u>2,620,000</u>	<u>2,620,000</u>	<u>0</u>
Net Change in Fund Balance	575,000	2,393,744	159,640	(2,234,104)
Fund Balance at Beginning of Year	1,504,748	1,504,748	1,504,748	0
Unexpended Prior Year Encumbrances	119,086	119,086	119,086	0
Fund Balance at End of Year	<u>\$2,198,834</u>	<u>\$4,017,578</u>	<u>\$1,783,474</u>	<u>(\$2,234,104)</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$296	\$306	\$10
Interest	0	3,500	3,678	178
Other	0	43,000	43,000	0
Total Revenues	<u>0</u>	<u>46,796</u>	<u>46,984</u>	<u>188</u>
Expenditures:				
Current:				
Public Works				
Contract Services	0	53,000	53,000	0
Total Expenditures	<u>0</u>	<u>53,000</u>	<u>53,000</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(6,204)</u>	<u>(6,016)</u>	<u>188</u>
Other Financing Uses:				
Transfers Out	0	(27,000)	(27,000)	0
Total Other Financing Uses	<u>0</u>	<u>(27,000)</u>	<u>(27,000)</u>	<u>0</u>
Net Change in Fund Balance	0	(33,204)	(33,016)	188
Fund Balance at Beginning of Year	98,088	98,088	98,088	0
Fund Balance at End of Year	<u>\$98,088</u>	<u>\$64,884</u>	<u>\$65,072</u>	<u>\$188</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$1,350,100	\$790,761	\$791,347	\$586
Total Revenues	<u>1,350,100</u>	<u>790,761</u>	<u>791,347</u>	<u>586</u>
Expenditures:				
Current:				
Public Works				
Capital Outlay	1,600,100	692,790	692,440	350
Total Expenditures	<u>1,600,100</u>	<u>692,790</u>	<u>692,440</u>	<u>350</u>
Excess of Revenues Over (Under) Expenditures	<u>(250,000)</u>	<u>97,971</u>	<u>98,907</u>	<u>936</u>
Other Financing Sources:				
Transfers In	250,000	0	0	0
Total Other Financing Sources	<u>250,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	97,971	98,907	(936)
Fund Balance (Deficit) at Beginning of Year	(97,970)	(97,970)	(97,970)	0
Unexpended Prior Year Encumbrances	13,996	13,996	13,996	0
Fund Balance (Deficit) at End of Year	<u>(\$83,974)</u>	<u>\$13,997</u>	<u>\$14,933</u>	<u>(\$936)</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest Income	\$400	\$951	\$1,072	\$121
Other	50,000	16,280	20,608	4,328
Total Revenues	<u>50,400</u>	<u>17,231</u>	<u>21,680</u>	<u>4,449</u>
Expenditures:				
Current:				
Human Services				
Capital Outlay	40,000	34,000	8,250	25,750
Total Expenditures	<u>40,000</u>	<u>34,000</u>	<u>8,250</u>	<u>25,750</u>
Excess of Revenues Over (Under) Expenditures	<u>10,400</u>	<u>(16,769)</u>	<u>13,430</u>	<u>30,199</u>
Other Financing Uses:				
Transfers Out	(8,000)	(8,000)	(1,768)	6,232
Total Other Financing Uses	<u>(8,000)</u>	<u>(8,000)</u>	<u>(1,768)</u>	<u>6,232</u>
Net Change in Fund Balance	2,400	(24,769)	11,662	36,431
Fund Balance at Beginning of Year	25,346	25,346	25,346	0
Unexpended Prior Year Encumbrances	2,705	2,705	2,705	0
Fund Balance at End of Year	<u>\$30,451</u>	<u>\$3,282</u>	<u>\$39,713</u>	<u>\$36,431</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, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$198,000	\$145,576	\$145,576	\$0
Other	0	40,000	40,000	0
Total Revenues	<u>198,000</u>	<u>185,576</u>	<u>185,576</u>	<u>0</u>
Expenditures:				
Current:				
Human Services				
Capital Outlay	220,000	178,480	178,480	0
Total Expenditures	<u>220,000</u>	<u>178,480</u>	<u>178,480</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(22,000)</u>	<u>7,096</u>	<u>7,096</u>	<u>0</u>
Other Financing Sources:				
Transfers In	22,000	0	0	0
Total Other Financing Sources	<u>22,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	7,096	7,096	0
Fund Balance at Beginning of Year	1,525	1,525	1,525	0
Fund Balance at End of Year	<u>\$1,525</u>	<u>\$8,621</u>	<u>\$8,621</u>	<u>\$0</u>

Geauga County

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

	2005	2004	2003	2002
Program Revenues:				
Charges for Services and Operating Assessments	\$7,103,990	\$6,533,715	\$7,221,878	\$7,265,806
Operating Grants, Contributions and Interest	25,693,478	23,833,276	23,049,477	24,396,123
Capital Grants and Contributions	4,813,140	8,097,791	4,839,661	1,749,370
General Revenues:				
Property Taxes	25,107,654	22,254,742	20,489,422	19,061,331
Sales Taxes	10,720,008	10,861,835	5,032,737	4,323,659
Grants and Entitlements not Restricted	3,196,774	3,591,672	1,519,152	2,339,936
Interest	1,199,245	792,137	953,351	1,573,798
Other	1,759,610	1,729,940	2,028,161	1,505,663
<i>Total Revenues</i>	<u>\$79,593,899</u>	<u>\$77,695,108</u>	<u>\$65,133,839</u>	<u>\$62,215,686</u>
Program Expenses				
General Government:				
Legislative and Executive	10,149,155	7,476,263	7,459,565	7,042,563
Judicial	3,492,722	3,243,042	2,867,595	2,832,026
Public Safety	10,452,022	9,836,122	8,886,733	8,768,513
Public Works	5,763,430	6,998,775	9,770,673	5,860,351
Health	6,074,232	5,242,331	4,986,995	5,248,525
Human Services	27,625,810	27,044,196	26,528,640	24,921,236
Economic Development and Assistance	80,926	463,550	33,851	0
Other	841,134	827,894	1,185,359	1,385,018
Intergovernmental	661,340	598,139	575,479	587,607
Interest and Fiscal Charges	531,441	354,061	383,016	410,045
<i>Total Program Expenses</i>	<u>\$65,672,212</u>	<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>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Revenues				
Property and Other Taxes	\$25,123,365	\$22,158,863	\$20,311,734	\$19,189,311
Sales Tax	10,596,652	8,725,883	4,712,721	4,378,012
Permissive Motor Vehicle				
License Tax	501,469	512,925	494,674	492,674
Charges for Services	6,439,840	5,878,833	6,600,810	6,587,174
Licenses and Permits	189,958	237,764	170,994	168,293
Fines and Forfeitures	305,296	263,694	231,830	226,850
Intergovernmental	33,453,449	32,986,361	29,519,900	28,331,640
Special Assessments	369,631	371,575	302,908	220,454
Interest	1,199,245	792,137	953,351	1,573,798
Rentals	90,391	80,515	217,764	65,129
Contributions/Donations	222,308	550	25	114,214
Other	1,759,610	1,729,940	2,028,161	1,505,663
Total Revenues	<u><u>\$80,251,214</u></u>	<u><u>\$73,739,040</u></u>	<u><u>\$65,544,872</u></u>	<u><u>\$62,853,212</u></u>
Expenditures				
General Government:				
Legislative and Executive	7,864,277	7,030,424	6,969,337	6,701,273
Judicial	3,481,964	3,236,212	2,841,281	2,866,706
Public Safety	10,357,850	9,653,028	8,588,402	8,683,974
Public Works	6,702,320	5,490,960	5,841,588	6,260,869
Health	6,033,085	5,187,789	4,938,674	5,227,754
Human Services	26,861,298	26,353,873	25,694,079	24,809,358
Economic Development and				
Assistance	80,926	463,550	33,851	31,003
Other	841,134	827,894	1,185,359	1,354,015
Intergovernmental	661,340	688,139	612,019	652,607
Capital Outlay	16,980,968	14,871,685	9,192,980	7,173,952
Debt Service	984,134	1,987,778	2,216,014	2,421,843
Total	<u><u>\$80,849,296</u></u>	<u><u>\$75,791,332</u></u>	<u><u>\$68,113,584</u></u>	<u><u>\$66,183,354</u></u>

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

<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
\$16,689,260	\$16,262,625	\$14,186,347	\$13,781,903	\$13,119,441	\$12,834,462
4,025,918	4,109,130	3,843,060	3,933,816	4,904,169	4,530,718
484,016	478,985	468,851	463,209	449,820	451,621
6,373,972	4,951,257	5,413,741	4,852,892	5,519,473	5,249,498
170,066	159,198	150,930	143,895	163,541	160,904
231,875	282,765	346,464	308,915	281,292	244,554
28,235,763	30,257,844	28,539,856	24,734,253	22,191,086	20,528,742
380,284	275,305	271,092	386,748	301,340	302,541
2,529,378	3,081,254	1,835,996	1,948,958	1,750,724	1,808,837
80,781	69,171	84,225	171,004	151,695	162,833
125,592	97,551	22,930	77,503	78,313	63,572
1,728,919	1,296,602	1,911,254	1,792,154	977,451	1,428,127
<u>\$61,055,824</u>	<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>
\$6,980,654	\$6,183,233	\$5,919,967	\$5,772,722	\$5,567,385	\$5,093,402
2,695,215	2,587,992	2,195,569	2,103,263	1,952,803	1,700,007
8,478,404	7,940,634	7,380,688	6,666,452	6,717,746	5,830,178
5,062,520	6,760,006	4,884,898	4,719,753	4,405,334	4,414,299
4,926,533	4,510,113	3,899,097	3,702,535	3,504,315	2,846,761
24,134,990	22,650,099	21,353,674	18,450,583	17,125,755	16,187,239
31,412	209,468	103,184	5,009	9,136	1,029
924,770	799,461	886,741	1,156,166	655,638	674,510
673,881	546,176	572,542	2,688,601	480,371	557,702
4,910,253	7,042,511	8,031,969	7,756,495	5,344,373	4,850,660
2,712,407	3,128,509	3,230,309	1,272,117	1,682,277	1,965,343
<u>\$61,531,039</u>	<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>

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		Total Tax Collected	Percent of Total Collections to Current Tax Levy		Percent of Outstanding Delinquent Taxes to Current Tax Levy	
				Collected	Not Collected		Collected	Not Collected	Collected	Not Collected
2005	\$22,756,601	\$22,144,108	97%	\$749,865	\$22,893,973	100%	\$302,649	1.3%		
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		

(1) Does not include General Health District or Park District levies, special districts that are not part of the County entity for reporting purposes.

(2) Does not include state reimbursements for homestead and rollback exemptions.

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

Source: Geauga County Auditor

Geauga County, Ohio

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

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Taxes Collected</u>	<u>Total Tax Collected</u>
2005	\$1,759,873	\$1,758,543	\$196,824	\$1,955,367
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

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	Assessed Value	Estimated	Assessed Value	Estimated	Assessed Value	Estimated	
		Actual Value (1)		Actual Value (1)		Actual Value (1)		Actual Value (1)	
2005	\$2,504,162,800	\$7,154,750,857	\$153,857,100	\$820,571,200	\$76,114,040	\$86,493,227	\$2,734,133,940	\$8,061,815,284	34%
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

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

The percentages for 2005 are 35 percent for all real property, 25 percent for tangible personal property capital assets, 25 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>2005</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>
General Fund	\$2.20	\$2.20	\$2.20	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.20
Mental Retardation	3.30	3.30	3.30	3.30	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	1.20	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	11.20	10.70	10.50	9.50	9.50	9.50	9.50	9.50	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	52.30	52.70	52.90	53.20
Cardinal L.S.D.	56.25	56.25	56.25	55.60	55.60	55.60	52.10	52.60	52.70	53.00
Chardon L.S.D.	64.88	64.88	64.88	64.88	64.88	60.10	60.10	60.10	60.10	60.10
Kenston L.S.D.	78.30	78.30	78.30	75.80	75.80	75.80	75.80	76.80	68.90	69.90
Ledgemont L.S.D.	51.20	51.20	51.70	60.50	60.50	60.50	65.05	65.05	55.20	55.70
Newbury L.S.D.	59.69	54.90	54.70	55.31	55.31	55.31	56.50	56.50	56.70	57.80
West Geauga L.S.D.	53.25	53.45	50.00	50.77	50.77	53.24	50.30	50.30	50.30	50.65
<u>Overlapping School Districts</u>										
Chagrin Falls E.V.S.D.	99.60	99.80	92.20	92.30	92.30	92.80	88.00	88.30	83.90	83.90
Painesville L.S.D.	54.69	51.67	52.21	52.30	52.30	52.51	53.03	53.03	53.60	51.92
Kirtland L.S.D.	70.67	70.99	67.17	67.68	67.68	69.52	66.19	66.19	67.54	68.12
Madison L.S.D.	54.60	54.80	55.42	56.02	56.02	57.23	56.87	56.87	56.92	57.09
Mentor E.V.S.D.	77.46	69.62	66.77	66.84	66.84	66.87	67.21	67.21	67.45	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	11.17	8.50
Bainbridge	22.50	22.50	22.50	22.50	22.50	22.50	22.50	21.50	21.50	21.60
Burton	6.80	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>2005</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>
Chardon	\$6.70	\$6.70	\$8.70	\$8.70	\$8.70	\$8.70	\$7.70	\$7.70	\$7.70	\$7.70
Chester	18.60	18.60	18.60	17.40	17.40	17.40	17.00	17.00	17.00	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	11.80	12.20	12.20	12.20	12.20	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	6.62	7.10	7.10	7.10	7.10	7.10	7.15	4.65
Montville	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	8.20	8.20
Munson	11.50	12.50	12.50	13.25	13.25	11.50	11.50	11.50	11.50	11.50
Newbury	8.70	8.70	8.70	9.00	9.00	9.00	9.00	9.00	10.00	10.00
Parkman	7.30	7.30	9.10	9.10	9.10	8.60	8.60	8.60	8.60	8.60
Russell	21.09	21.09	21.09	20.15	20.15	20.15	20.15	20.15	20.15	19.95
Thompson	12.50	12.50	12.50	11.75	11.75	11.75	11.75	11.75	12.25	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	11.00	9.20	9.20
<u>Villages</u>										
Aquilla	9.90	9.90	9.90	9.90	9.90	9.90	5.90	5.90	5.90	5.90
Burton	9.75	9.75	9.75	8.75	8.75	7.25	7.25	6.25	4.00	6.00
Middlefield	6.85	6.85	6.85	7.95	7.95	7.95	7.95	7.95	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	5.10	6.10	8.10	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	3.70	2.95	2.95	2.95	2.95	2.95
Geauga County Health District	0.20	0.20	0.20	0.20	0.20	0.00	0.00	0.00	0.00	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	0.63	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

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected (1)</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent</u>
2005	\$736,848	\$369,631	50.2%	\$367,217
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

(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		Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
				Monies Available	Net Bonded Debt		
2005	95,218 (2)	\$2,734,133,940	\$455,000	\$195,514	\$259,486	0.0095%	\$2.73
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	0.0056	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

(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, 2005

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, 2005	\$2,734,133,940	\$2,734,133,940
Debt Limitation	66,853,349	27,341,339
Total Outstanding Debt:		
Bonds:		
Revenue	150,000	150,000
General Obligation	520,000	520,000
Special Assessments	3,388,962	3,388,962
OWDA Loans	14,080,314	14,080,314
Notes	10,650,000	10,650,000
OPWC Loan	367,500	367,500
Total	29,156,776	29,156,776
Exemptions:		
Self-supporting Debt	14,600,314	14,600,314
Special Assessments	3,388,962	3,388,962
OPWC Loan	367,500	367,500
Debt Service Fund Balance	195,514	195,514
Total	18,552,290	18,552,290
Net Debt	10,604,486	10,604,486
Total Legal Debt Margin	\$56,248,864	\$16,736,854

(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	60,853,349
	\$66,853,349

(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, 2005

<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	\$455,000 (1)	100.00%	\$455,000
All Cities wholly within County	2,920,000	100.00	2,920,000
All Townships wholly within County	2,532,286	100.00	2,532,286
All School Districts (S.D.) wholly within County	63,655,000	100.00	63,655,000
Cardinal Local S.D.	10,991,992	99.01	10,883,171
Chagrin Falls Exempted Village Local S.D.	29,479,978	36.48	10,754,296
Kirtland Local S.D.	810,000	0.69	5,589
Madison Local S.D.	7,796,387	0.29	22,610
Mentor Exempted Village Local S.D.	10,305,315	0.22	22,672
Painesville Township Local S.D.	6,434,994	0.43	27,670
Hunting Valley Village	4,750,000	12.40	589,000
Geauga Trumbull Joint Solid Waste District	1,000,000	44.19	441,900
Total Overlapping	<u>135,223,666</u>		<u>86,401,908</u>
Total Applicable to Geauga County	<u><u>\$141,130,952</u></u>		<u><u>\$92,309,194</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 2004 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	
2005	\$210,000	(1)	\$39,925	\$249,925	\$80,849,296	0.31%
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

(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	
2005	\$5,844,106	\$11,045,629	(\$5,201,523)	\$6,000	\$7,800	\$13,800	-376.92
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

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

Source: Geauga County Auditor

Geauga County, Ohio

Construction, Bank Deposits and Property Values Last Ten Years

Year	New Construction (1)			Bank Deposits	Real Property Value (3)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
2005 (2)	\$40,231,780	\$7,603,050	\$47,834,830	\$249,799,000	\$2,241,432,560	\$261,037,590	\$176,025,940
2004 (2)	51,932,750	14,304,450	66,237,200	1,680,805,000	2,198,474,360	255,541,710	165,986,790
2003	39,902,230	6,086,490	45,988,720	365,826,000	2,139,873,080	238,363,840	160,636,430
2002	46,948,160	10,471,460	57,419,620	288,126,000	1,910,848,250	221,415,420	160,636,430
2001	51,789,660	7,769,940	59,559,600	255,568,000	1,860,349,890	209,479,730	155,596,620
2000	40,615,870	6,808,060	47,423,930	222,519,000	1,801,582,620	203,888,970	140,159,350
1999	40,788,740	6,438,900	47,227,640	249,478,000	1,505,676,860	164,546,410	120,209,900
1998	42,900,180	4,602,960	47,503,140	254,641,000	1,456,551,680	157,009,590	116,788,510
1997	34,452,440	3,690,410	38,142,850	222,203,000	1,407,841,380	152,842,080	112,119,690
1996	37,923,770	3,238,340	41,162,110	212,614,000	1,271,434,270	148,157,960	108,993,730

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

(2) Represents the 2004 tax year 2005 collection year.

(3) Does not include land and mineral rights.

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

Geauga County, Ohio

Principal Taxpayers
December 31, 2005

Taxpayers	Type	Real Estate		Tangible Personal Property		Percent of Total County Assessed Valuation
		Assessed Valuation	Assessed Valuation	Assessed Valuation	Valuation	
Cleveland Electric Illuminating	Electric Utility	\$754,660	\$40,078,820	\$40,833,480		1.5%
Cedar Fair LP	Amusement Park	9,269,620	16,199,430	25,469,050		0.9
Kraftmaid, Inc.	Manufacturer	6,314,980	15,848,130	22,163,110		0.8
Bainbridge Shopping	Shopping Plaza	14,386,560	0	14,386,560		0.5
Alltel Telephone Company (Western Reserve Telephone)	Telephone Utility	277,570	14,084,630	14,362,200		0.5
Great Lakes Cheese	Manufacturer	4,014,330	7,643,710	11,658,040		0.4
Duramax Inc. (Johnson Rubber)	Manufacturer	1,960,130	5,755,600	7,715,730		0.3
Myers Industries, Inc.	Manufacturer	0	6,760,620	6,760,620		0.2
American Transmission Systems Inc.	Electric Utility	0	5,642,810	5,642,810		0.2
Excel Polymers (Poly One)	Manufacturer	1,237,750	3,840,950	5,078,700		0.2
Totals		\$38,215,600	\$115,854,700	\$154,070,300		

Note: The assessed valuations are for the 2005 collection year.
Source: Geauga County Auditor

Geauga County, Ohio

Twelve Largest Employers
December 31, 2005

Employer	Nature of Business	Number of Employees	Established Date
Kraftmaid, Inc.	Manufacturer	3,185	1969
Geauga Lake Amusement Park	Amusement Park (a)	1,935	1890
Geauga County	Government	1,073	1806
University Hospital (Geauga Regional)	Hospital	875	1952
Great Lakes Cheese	Cheese Packager	566	1958
Dillen Products	Manufacturer	511	1985
Kenston Local School District	School District	452	-
Chardon Local School District	School District	361	-
Wal-Mart - Middlefield	Retailer	340	2005
Duramax, Inc. (Johnson Rubber)	Manufacturer	317	1895
West Geauga Local School District	School District	290	-
Kinetico Inc.	Manufacturer	286	1970

(a) Includes seasonal employees

Sources:
Geauga County Records, and Individual Employers.

Geauga County, Ohio

Miscellaneous Statistics

Date of Incorporation	1806
29th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	404
Number of Political Subdivisions Located in the County	
Villages	4
Townships	16
City	1
School Districts	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	
2 Radio Stations - WKSU - FM 89.1 WKHR - FM 91.5	
1 Television Station - Geauga TV	
1 Newspaper - Geauga County Maple Leaf	(readership - 8,400)
Voter Statistics, Election of November 2005 (2)	
Number of Registered Voters	61,699
Number of Voters, Last General Election	32,477
Percentage of Registered Voters Voting	52.6%

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)

2005	4.70
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

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)
	2005	95,218	13,226
	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

* 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

