

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2006



Tracy A. Jemison, AAS
Geauga 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, 2006

Table of Contents

| | <u>Page</u> |
|-------------------------------------------------------------------------------------------------------|-------------|
| 1. Introductory Section | |
| Title Page | i |
| Table of Contents | ii |
| Transmittal Letter | vii |
| List of Elected Officials | xv |
| Organization Charts | |
| County | xvi |
| Auditor's Office..... | xvii |
| GFOA Certificate of Achievement..... | xviii |
| 2. Financial Section | |
| Independent Accountants' Report..... | 1 |
| Management's Discussion and Analysis | 3 |
| Basic Financial Statements | |
| Government-wide Financial Statements: | |
| Statement of Net Assets..... | 15 |
| Statement of Activities..... | 16 |
| Fund Financial Statements: | |
| Balance Sheet – Governmental Funds | 18 |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds | 20 |
| Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis) | |
| General Fund | 22 |
| Mental Retardation Fund..... | 23 |
| Mental Health Fund | 24 |
| Statement of Fund Net Assets - Enterprise Funds | 25 |
| Statement of Revenues, Expenses and Changes in Fund Net Assets – Enterprise Funds | 26 |
| Statement of Cash Flows – Enterprise Funds..... | 27 |
| Statement of Fiduciary Assets and Liabilities – Agency Funds..... | 29 |
| Notes to the Basic Financial Statements | 30 |
| Required Supplementary Information | 65 |

Geauga County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2006

Table of Contents (continued)

Combining Statements:

Combining Statements – Nonmajor Governmental Funds:

| | |
|-----------------------------------------------------------------------------------------------------------------------|----|
| Fund Descriptions | 67 |
| Combining Balance Sheet – Nonmajor Governmental Funds | 70 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds | 71 |
| Combining Balance Sheet – Nonmajor Special Revenue Funds | 72 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds..... | 80 |
| Combining Balance Sheet – Nonmajor Capital Projects Funds..... | 88 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds | 90 |

Combining Statements – Fiduciary Funds

| | |
|------------------------------------------------------------------------------|----|
| Fund Descriptions..... | 92 |
| Combining Statement of Changes in Assets and Liabilities – Agency Funds..... | 94 |

Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Fund Equity – Budget and Actual (Budget Basis):

Major Funds:

| | |
|--------------------------|-----|
| General | 104 |
| Mental Retardation | 110 |
| Mental Health | 111 |
| Debt Service | 112 |
| Construction | 113 |
| Water Resources | 114 |
| Water District | 115 |
| Storm Water | 116 |

Nonmajor Funds:

| | |
|--------------------------------------------|-----|
| Real Estate Assessment..... | 117 |
| Delinquent Tax Collector | 118 |
| Community Development Administration | 119 |
| County Recorder Micrographics..... | 120 |
| Escrow Interest | 121 |
| Bicentennial | 122 |
| Help America Vote | 123 |
| Certificate of Title | 124 |
| CASA | 125 |
| Intensive Supervision | 126 |
| Care and Custody | 127 |
| Volunteer Guardianship | 128 |

Geauga County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2006

Table of Contents (continued)

| | |
|-------------------------------------|-----|
| Court Technology | 129 |
| Juvenile Recovery | 130 |
| Juvenile Accountability | 131 |
| Common Pleas Indigent Driver..... | 132 |
| 911 Program | 133 |
| 800 System Communication..... | 134 |
| Youth Center | 135 |
| DARE Grant | 136 |
| Motor Vehicle License | 137 |
| Ditch Maintenance | 138 |
| Dog and Kennel | 139 |
| EPA Water Pollution | 140 |
| Children’s Services Levy..... | 141 |
| M.R. Residential Services | 142 |
| Child Support Enforcement..... | 143 |
| Transportation Administration | 144 |
| Aging | 145 |
| County Home | 146 |
| Medicaid Risk | 147 |
| Workforce Investment Act | 148 |
| MRDD Donation | 149 |
| Public Assistance | 150 |
| Revolving Loan | 151 |
| Farmland Preservation | 152 |
| Local Revolving Loan | 153 |
| Infrastructure Loan | 154 |
| Municipal Road Tax | 155 |
| Victim Witness | 156 |
| Indigent Guardianship | 157 |
| County Cop Education..... | 158 |
| Drug Prosecution | 159 |
| Domestic Violence | 160 |
| Education and Enforcement..... | 161 |
| Drug Law Enforcement..... | 162 |
| Juvenile Indigent Drivers..... | 163 |
| Violence Against Women Act..... | 164 |
| Commissary | 165 |
| Victims of Crime Act | 166 |
| COPS More | 167 |
| Victim Advocate | 168 |
| Chardon Tower | 169 |
| Sheriff K-9 Unit | 170 |
| Court Security | 171 |
| Law Enforcement Block Grant | 172 |
| Concealed Handgun | 173 |
| Pretrial Release | 174 |
| Criminal Investigation | 175 |
| US Marshall | 176 |

Geauga County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2006

Table of Contents (continued)

| | |
|--------------------------------------------------------------------------------------------------------------------------------|------|
| Computerization | 177 |
| Road and Bridge | 178 |
| Permanent Improvement..... | 179 |
| Water Construction | 180 |
| Community Development Block Grant | 181 |
| HUD Housing | 182 |
| Transportation Capital Grant | 183 |
| HUD Housing CDBG | 184 |
| 3. Statistical Section | |
| Statistical Section Description..... | S-1 |
| Net Assets by Component – Last Five Years | S-2 |
| Changes in Net Assets – Last Five Years | S-4 |
| Fund Balances, Governmental Funds - Last Ten Years.. | S-6 |
| Changes in Fund Balances, Governmental Funds - Last Ten Years | S-8 |
| Assessed and Estimated Actual Value of Taxable Property – Last Ten Years..... | S-10 |
| Property Tax Rates – Direct and Overlapping Governments (Per \$1,000 Assessed Value) - Current Year | S-12 |
| Property Tax Levies and Collections Real and Public Utility Taxes – Last Ten Years | S-19 |
| Property Tax Levies and Collections Tangible Personal Property – Last Ten Years | S-20 |
| Principal Real Property Taxpayers – 2006 and 1997 | S-21 |
| Principal Personal Property Taxpayers – 2006 and 1997 | S-22 |
| Principal Public Utility Property Taxpayers – 2006 and 1997..... | S-23 |
| Ratio of Outstanding Debt to Total Personal Income and Debt per Capita – Last Ten Years | S-24 |
| Ratio of General Bonded Debt to Estimated True Values of Taxable Property and Bonded Debt per Capita – Last Ten Years | S-26 |
| Computation of Legal Debt Margin – Last Ten Years | S-28 |
| Computation of Direct and Overlapping Governmental Activities Debt | S-32 |
| Schedule of Enterprise Revenue Bond Coverage Water Resources Fund – Last Ten Years | S-33 |
| Demographic Statistics – Last Ten Years | S-34 |
| Ten Largest Employers – 2006 and 1997 | S-35 |

Geauga County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2006

Table of Contents (continued)

| | |
|------------------------------------------------------------------------|------|
| Construction, Bank Deposits and Property Values – Last Ten Years | S-36 |
| County Government Employees – Last Five Years | S-37 |
| County Owned Vehicles Count – Last Four Years | S-38 |
| Operating Indicators by Function/Program – Current Year | S-39 |
| Miscellaneous Statistics | S-40 |
| Townships, Villages, and City within the County | |
| Population and Date of Incorporation | S-42 |
| Roster of County Auditors | S-43 |



Tracy A. Jemison, AAS

Geauga County Auditor

June 26, 2007

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, 2006. 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.

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 Geauga County at present-day Burton. A one-room log building was first erected in Chardon in 1808 to serve as a temporary courthouse and county seat. The first permanent courthouse was built on the southwest corner of Chardon's Public Square in 1813 at a cost of \$600. In March 1840, the residents of Painesville petitioned the General Assembly to designate Painesville as the county seat rather than Chardon, creating the present-day split between Geauga and Lake Counties. The present courthouse was built in 1869 at a cost of \$88,862.

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

(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

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 95,676 for 2006, which represents a 17.9 percent increase from the 1990 census figure of 81,129. The 2006 unemployment rate for the County was 4.4 percent, while the State and National averages were 5.5 percent and 4.6 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 2006, the County Building Regulation Department issued a total of 1,501 building permits with an estimated value upon completion of \$136,895,684. Of this total, 256 permits were residential with an estimated value upon completion of \$78,831,051, and 1,245 were all other classes of property with an estimated value upon completion of \$58,064,633.

Because the County supports industrial expansion of local businesses, the Geauga County Revolving Loan Fund assisted 6 companies in 2006 with low interest loans totaling \$680,000, retaining 64 jobs and creating 31 additional jobs. In addition, the Geauga County Board of Commissioners created and funded the Local Revolving Loan Fund and assisted one company in 2006 in the amount of \$200,000.

Major Initiatives

In 2006, The Department of Community Development, through a Formula Grant, demolished three buildings in Chardon to allow for sufficient parking for citizens who work and shop in the heart of the City, renovated a home owned by Maple Leaf Community Residences to allow bathroom access for disabled residents living there, provided an asphalt parking lot and walkway as well as picnic tables and a playground area at the newly created Aquilla Village Park, repaired an unsafe culvert and faulty drainage system at Chagrin Falls Community Center, and created an Infrastructure Plan to benefit low to moderate residents in the future.

Through a Community Housing Improvement Grant, the department partnered with Habitat for Humanity to build two new homes for low income residents, provided emergency repair to seven low income households and total home renovation to two low to moderate households, and provided six families with downpayment and rehabilitation loans, along with credit counseling County-wide in connection with foreclosures, predatory lending, identity theft, reverse mortgages, and home purchase/budgeting. In addition, through the infrastructure loan program, seven families received interest free ten year loans to upgrade their septic systems.

In 2006, the Office of the Geauga County Engineer completed the improvements on approximately twenty-three miles of roadway. Six bridges were replaced and one was rehabilitated. The total cost for the work performed in 2006 totaled approximately \$4.5 million. The County was able to utilize about \$1.6 million of State and Federal aid to accomplish these road and bridge improvements.

Major reconstruction was completed on sections of Clay Street and Rapids Road. A portion of Clay Street, a former township road, was paved and added to the County highway system. Asphalt resurfacing projects were completed for portions of Claridon Troy Road, Auburn Road, Old State Road, Thwing Road and Kile Road. Major culverts were replaced on Jug Street in anticipation of a \$1.7 million major reconstruction project for 2007. Bridge replacement work was completed on Heath Road, Hubbard Road, Taylor Wells Road, Williams Road and Short Road. Major rehabilitation occurred on the Belle Vernon Drive bridge.

Department Focus

The Geauga County Dog Shelter & Warden's Office (the Shelter) is a County run facility that helps reunite lost dogs with their owners. Like other shelters and Humane Societies, our goal is to find good homes for every adoptable animal that is homeless. Since the beginning of 2003, the shelter has reunited or adopted 97 percent of the animals who have found their way to our door.

A common myth about dog shelters is that dogs are only held for only three days. This is false, there are no limits on the time that we will allow a dog to stay in our Shelter. As long as we have the space, and the health of the animal is good, we will keep them as long as it takes to find them the proper home. Another myth that plagues our Shelter is that we use tax dollars to run the facility. This too is false, the Shelter is designed to be self-supportive from the charges for services it receives. Our facility is run by the amount of money brought in through the sale of dog licenses, adoption fees and donations.

Financial Information

Basis of Accounting

The County's accounting system is organized on a "fund" basis. Each fund 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 capital 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 fifth 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 2006. 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 \$192,836,340. 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, 2006, 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, 2006, by our independent auditor, Mary Taylor, CPA, 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, 2005. This was the seventeenth 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 seventeenth 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, 2006. 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,

A handwritten signature in black ink, appearing to read "Tracy A. Jemison". The signature is fluid and cursive, with a prominent initial "T" and "J".

Tracy A. Jemison, AAS
Gauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2006

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

Kevin M. Chartrand, M.D.

Engineer

Robert L. Phillips

Prosecuting Attorney

David P. Joyce

Recorder

Mary Margaret McBride

Sheriff

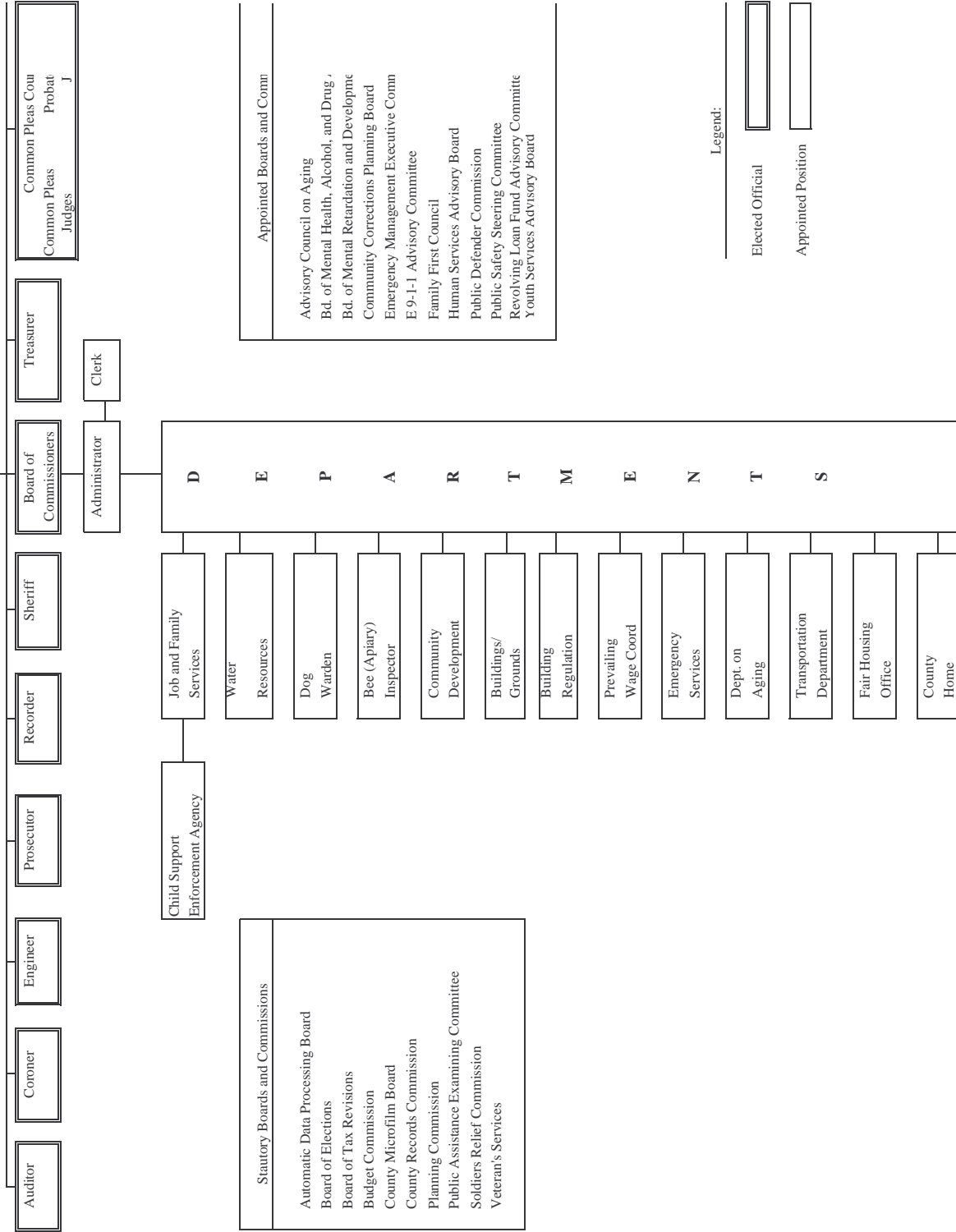
Daniel C. McClelland

Treasurer

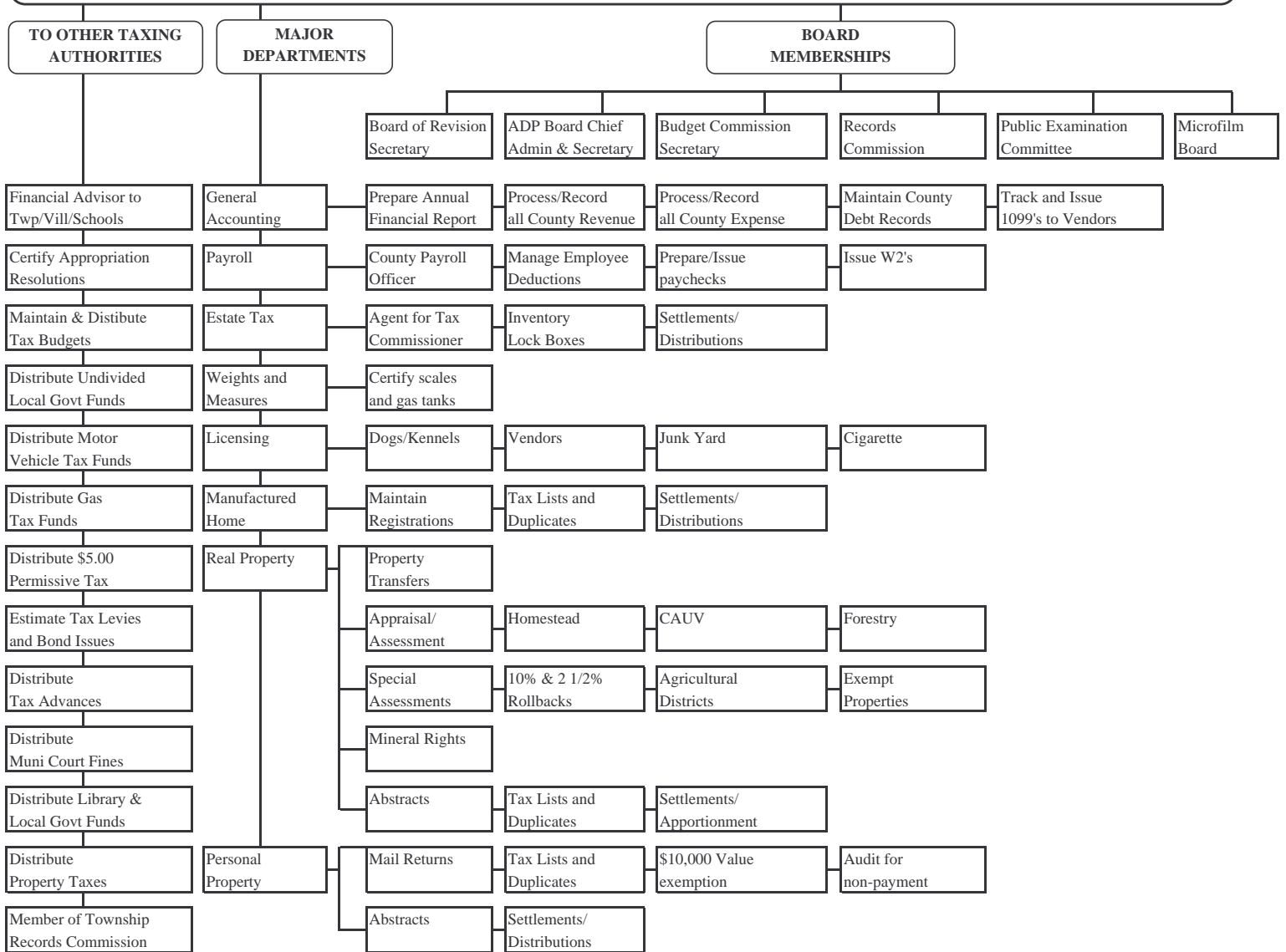
Christopher P. Hitchcock

COUNTY ORGANIZATION

CITIZENS, Geauga County, Ohio



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, 2005

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.



President

Executive Director



Mary Taylor, CPA

Auditor of State

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, 2006, 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.

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, 2006, 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 26, 2007, 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.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 26, 2007

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2006
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, 2006. 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 2006 are as follows:

In total, net assets increased \$7,387,304. Net assets of governmental activities increased \$10,853,495 which represents a 6.08 percent increase from 2005. Net assets of business-type activities decreased \$3,466,191 or 24.05 percent from 2005.

General revenues accounted for \$45,614,163 in revenue or 49.4 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$46,644,825 or 50.6 percent of all revenues of \$92,258,988.

Total assets of governmental activities increased by \$9,208,953 and capital assets increased by \$3,919,312.

The County had \$73,031,390 in expenses related to governmental activities; only \$40,283,338 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$44,012,849 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. Other major funds include Mental Retardation, Mental Health, Debt Service, and Construction.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited*

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 2006." 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
For the Year Ended December 31, 2006
Unaudited*

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 30-64 of this report.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited*

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

The required supplementary information discussing the condition of the County's infrastructure can be found on pages 65 and 66. 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 67-184 of this report.

Government-wide Financial Analysis

The following table provides a summary of the County's net assets for 2006 compared to 2005:

Table 1
Net Assets

| | Governmental Activities | | Business-Type Activities | | Totals | |
|----------------------------------------------------|----------------------------|----------------------|-----------------------------|---------------------|----------------------|----------------------|
| | 2006 | 2005 | 2006 | 2005 | 2006 | 2005 |
| Assets | | | | | | |
| Current and Other Assets | \$78,749,559 | \$73,459,919 | \$5,019,775 | \$5,550,906 | \$83,769,334 | \$79,010,825 |
| Capital Assets | 152,147,315 | 148,228,002 | 23,219,281 | 23,931,651 | 175,366,596 | 172,159,653 |
| Total Assets | 230,896,874 | 221,687,921 | 28,239,056 | 29,482,557 | 259,135,930 | 251,170,478 |
| Liabilities | | | | | | |
| Long Term Liabilities | 5,684,868 | 6,088,997 | 16,547,522 | 14,848,220 | 22,232,390 | 20,937,217 |
| Other Liabilities | 35,974,944 | 37,215,357 | 746,065 | 222,677 | 36,721,009 | 37,438,034 |
| Total Liabilities | 41,659,812 | 43,304,354 | 17,293,587 | 15,070,897 | 58,953,399 | 58,375,251 |
| Net Assets | | | | | | |
| Invested in Capital Assets, Net of Related Debt | 143,468,550 | 137,923,003 | 6,856,987 | 9,268,828 | 150,325,537 | 147,191,831 |
| Restricted for: | | | | | | |
| Capital Projects | 7,992,996 | 6,035,499 | 0 | 0 | 7,992,996 | 6,035,499 |
| Debt Service | 803,501 | 1,054,453 | 0 | 0 | 803,501 | 1,054,453 |
| 911 Program | 244,315 | 319,589 | 0 | 0 | 244,315 | 319,589 |
| Mental Health | 5,106,147 | 4,658,091 | 0 | 0 | 5,106,147 | 4,658,091 |
| Children's Services | 1,477,530 | 1,199,639 | 0 | 0 | 1,477,530 | 1,199,639 |
| Public Assistance | 174,944 | 225,520 | 0 | 0 | 174,944 | 225,520 |
| MRDD | 4,965,105 | 3,224,662 | 0 | 0 | 4,965,105 | 3,224,662 |
| Aging | 754,051 | 579,215 | 0 | 0 | 754,051 | 579,215 |
| Revolving Loan | 3,519,229 | 3,650,717 | 0 | 0 | 3,519,229 | 3,650,717 |
| Real Estate Assessment | 808,063 | 933,432 | 0 | 0 | 808,063 | 933,432 |
| Delinquent Tax | 978,307 | 517,456 | 0 | 0 | 978,307 | 517,456 |
| Motor Vehicle License | 4,370,379 | 4,248,544 | 0 | 0 | 4,370,379 | 4,248,544 |
| Other Purposes | 3,472,924 | 3,469,519 | 0 | 0 | 3,472,924 | 3,469,519 |
| Unrestricted | 11,101,021 | 10,344,228 | 4,088,482 | 5,142,832 | 15,189,503 | 15,487,060 |
| Total Net Assets | \$189,237,062 | \$178,383,567 | \$10,945,469 | \$14,411,660 | \$200,182,531 | \$192,795,227 |

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited*

Governmental activities net assets increased by \$10,853,495. This was largely due to an increase of \$5,747,339 in both cash and cash equivalents and property taxes receivable offset by other decreases. The increase in governmental net assets was largely due to the addition of real estate values due to the triennial real estate appraisal and new construction.

The decrease of \$3,466,191 in business-type net assets was due largely to increases in long term liabilities to fund water and sewer construction. Additional debt was issued to fund upcoming waste water treatment plant upgrades. Another contributing factor is the decrease in capital assets due to depreciation expense.

As one can see from the increase in overall net assets, the County was able to provide the services the County residents expect while staying within the budgeted costs of providing those services.

In order to further understand what makes up the changes in net assets for the current year, the following table gives readers further details regarding the results of activities for 2006 and 2005.

Table 2
Changes in Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|-------------------------------------------|----------------------------|---------------------|-----------------------------|--------------------|---------------------|---------------------|
| | 2006 | 2005 | 2006 | 2005 | 2006 | 2005 |
| Program Revenues: | | | | | | |
| Charges for Services | \$7,608,632 | \$7,103,990 | \$4,906,792 | \$4,662,478 | \$12,515,424 | \$11,766,468 |
| Operating Grants and Contributions | 29,801,906 | 25,693,478 | 1,166,295 | 145,620 | 30,968,201 | 25,839,098 |
| Capital Grants and Contributions | 2,872,800 | 4,813,140 | 288,400 | 410,700 | 3,161,200 | 5,223,840 |
| <i>Total Program Revenues</i> | <u>40,283,338</u> | <u>37,610,608</u> | <u>6,361,487</u> | <u>5,218,798</u> | <u>46,644,825</u> | <u>42,829,406</u> |
| General Revenues: | | | | | | |
| Property Taxes | 25,491,776 | 25,107,654 | 0 | 0 | 25,491,776 | 25,107,654 |
| Sales Taxes | 11,129,126 | 10,720,008 | 0 | 0 | 11,129,126 | 10,720,008 |
| Grants and Entitlements not Restricted | 1,693,192 | 3,196,774 | 0 | 0 | 1,693,192 | 3,196,774 |
| Interest | 3,383,183 | 1,199,245 | 136,092 | 46,115 | 3,519,275 | 1,245,360 |
| Miscellaneous | 2,315,572 | 1,759,610 | 1,465,222 | 1,775,683 | 3,780,794 | 3,535,293 |
| <i>Total General Revenues</i> | <u>44,012,849</u> | <u>41,983,291</u> | <u>1,601,314</u> | <u>1,821,798</u> | <u>45,614,163</u> | <u>43,805,089</u> |
| <i>Total Revenues</i> | <u>\$84,296,187</u> | <u>\$79,593,899</u> | <u>\$7,962,801</u> | <u>\$7,040,596</u> | <u>\$92,258,988</u> | <u>\$86,634,495</u> |

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2006 Unaudited

| | Governmental Activities | | Business-Type Activities | | Total | |
|------------------------------------------------|----------------------------|----------------------|-----------------------------|---------------------|----------------------|----------------------|
| | 2006 | 2005 | 2006 | 2005 | 2006 | 2005 |
| Program Expenses | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | \$11,055,726 | \$10,990,289 | \$0 | \$0 | \$11,055,726 | \$10,990,289 |
| Judicial | 3,544,193 | 3,492,722 | 0 | 0 | 3,544,193 | 3,492,722 |
| Public Safety | 12,800,386 | 10,066,863 | 0 | 0 | 12,800,386 | 10,066,863 |
| Public Works | 7,643,031 | 4,679,498 | 0 | 0 | 7,643,031 | 4,679,498 |
| Health | 7,236,509 | 6,735,572 | 0 | 0 | 7,236,509 | 6,735,572 |
| Human Services | 29,679,317 | 27,625,810 | 0 | 0 | 29,679,317 | 27,625,810 |
| Economic Development and Assistance | 299,248 | 80,926 | 0 | 0 | 299,248 | 80,926 |
| Interest and Fiscal Charges | 772,980 | 531,441 | 0 | 0 | 772,980 | 531,441 |
| Water Resources | 0 | 0 | 10,989,868 | 12,253,739 | 10,989,868 | 12,253,739 |
| Water District | 0 | 0 | 821,912 | 748,915 | 821,912 | 748,915 |
| Storm Water | 0 | 0 | 28,514 | 37,267 | 28,514 | 37,267 |
| <i>Total Program Expenses</i> | <u>73,031,390</u> | <u>64,203,121</u> | <u>11,840,294</u> | <u>13,039,921</u> | <u>84,871,684</u> | <u>77,243,042</u> |
| <i>Increase in net assets before transfers</i> | 11,264,797 | 15,390,778 | (3,877,493) | (5,999,325) | 7,387,304 | 9,391,453 |
| Transfers | (411,302) | (50,480) | 411,302 | 50,480 | 0 | 0 |
| Change in net assets | 10,853,495 | 15,340,298 | (3,466,191) | (5,948,845) | 7,387,304 | 9,391,453 |
| Net Assets - Beginning of Year | 178,383,567 | 163,043,269 | 14,411,660 | 19,484,505 | 192,795,227 | 182,527,774 |
| Net Assets - End of Year | <u>\$189,237,062</u> | <u>\$178,383,567</u> | <u>\$10,945,469</u> | <u>\$13,535,660</u> | <u>\$200,182,531</u> | <u>\$191,919,227</u> |

Program revenues of the governmental activities increased by \$2,672,730 in 2006, the increase of \$4,108,428 in operating grants and decrease of \$1,940,340 in capital grants made up the majority of this net increase. Governmental general revenues were up by \$2,029,558 resulting in a \$4,702,288 overall increase in governmental activities revenues. The general revenues largest increases were seen in property, sales taxes and interest revenue. The increase in property taxes was due to the triennial reappraisal and new construction mentioned earlier.

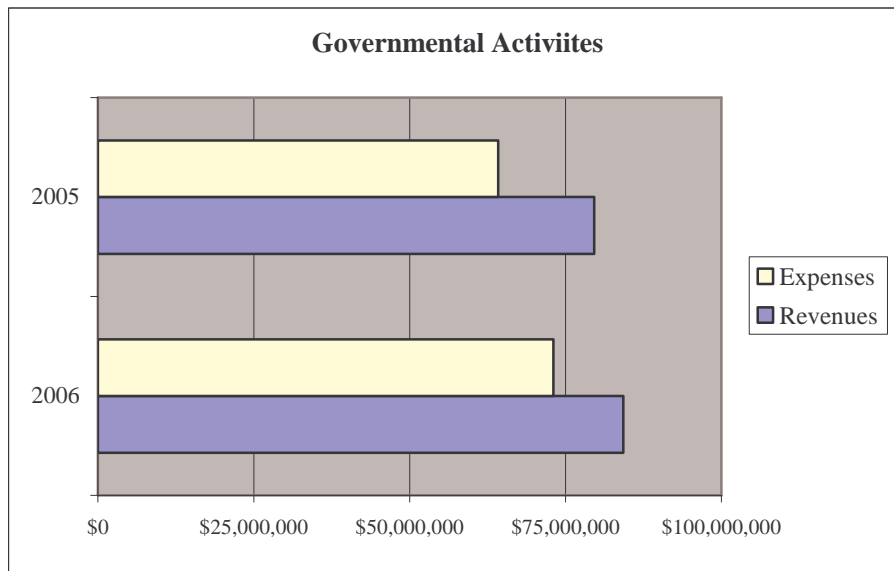
Increases to charges for services and operating grants contributed to the increase of \$1,142,689 in program revenues for business-type activities. Operating grants increased as a result of funding received to upgrade the Parkman Sewer project.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited*

Governmental Activities Revenues and Expenses

| | 2006 | 2005 |
|----------|--------------|--------------|
| Revenues | \$84,296,187 | \$79,593,899 |
| Expenses | 73,031,390 | 64,203,121 |



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 \$27,108,798. \$21,821,170 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.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited*

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 \$5,661,568, while the total fund balance reached \$6,243,596. 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 25.9 percent of total general fund liabilities, while total fund balance represents 28.6 percent of that same amount.

The fund balance of the County's General Fund increased by \$73,589 during the current 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 \$1,799,575 during the current year. The increase can be contributed to a slight increase in property taxes and intergovernmental revenue along with maintaining their expenditures with a decrease of \$2,413 over 2005 expenditures. This fund transferred out \$1,274,589 to help fund projects in the M.R. Residential Services Fund and the MRDD Donation Fund.

The Mental Health Fund balance increased by \$390,604. This is due to an increase in intergovernmental revenues.

The Debt Service Fund balance increased by \$165,520 due to increased property tax revenue due to an additional .20 mill shifted from the inside millage.

The Construction Fund balance increased by \$1,910,133 due to transfers from the general fund to finance construction projects.

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 2006, the budget commission processed two adjustments to estimated revenues with a net increase in certified revenues of \$2,796,457. Actual revenues received were \$424,364 higher than certification. Additionally, the commissioners approved 3 resolutions adjusting appropriations which increased by \$884,860. Actual expenditures were \$1,492,345 less than appropriations. The original certificate of estimated resources was passed on August 18, 2005 based on the tax budget adopted by the commissioners on July 12, 2005 with a total certified amount of \$23,490,415, excluding carryover balance. The first permanent appropriations were passed on December 20, 2005, with a total of \$22,441,833.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited*

Capital Assets and Debt Administration

Capital Assets:

Table 3 shows 2006 values compared to 2005.

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

| | Governmental Activities | | Business Type Activities | | Total | |
|-----------------------------|----------------------------|----------------------|-----------------------------|---------------------|----------------------|----------------------|
| | 2006 | 2005 | 2006 | 2005 | 2006 | 2005 |
| Land | \$3,035,674 | \$3,010,674 | \$956,775 | \$956,775 | \$3,992,449 | \$3,967,449 |
| Infrastructure | 107,267,468 | 103,533,811 | 0 | 0 | 107,267,468 | 103,533,811 |
| Building and Improvements | 36,336,504 | 36,592,910 | 2,997,525 | 3,184,739 | 39,334,029 | 39,777,649 |
| Machinery and Equipment | 3,476,724 | 2,833,791 | 759,635 | 757,210 | 4,236,359 | 3,591,001 |
| Vehicles | 2,030,945 | 2,256,817 | 127,795 | 122,619 | 2,158,740 | 2,379,436 |
| Water and Wastewater Lines | 0 | 0 | 18,377,551 | 18,910,308 | 18,377,551 | 18,910,308 |
| Total Capital Assets | \$152,147,315 | \$148,228,003 | \$23,219,281 | \$23,931,651 | \$175,366,596 | \$172,159,654 |

The County's investment in capital assets for its governmental and business type activities as of December 31, 2006, amount to \$175,366,596 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, equipment and machinery, water and wastewater lines, roads, highways, and bridges.

Major capital asset events attributing to the increase include \$798,349 in bridge construction and \$3,764,795 in road construction.

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 100 percent of the County roads have a numerical rating of 5 or higher.

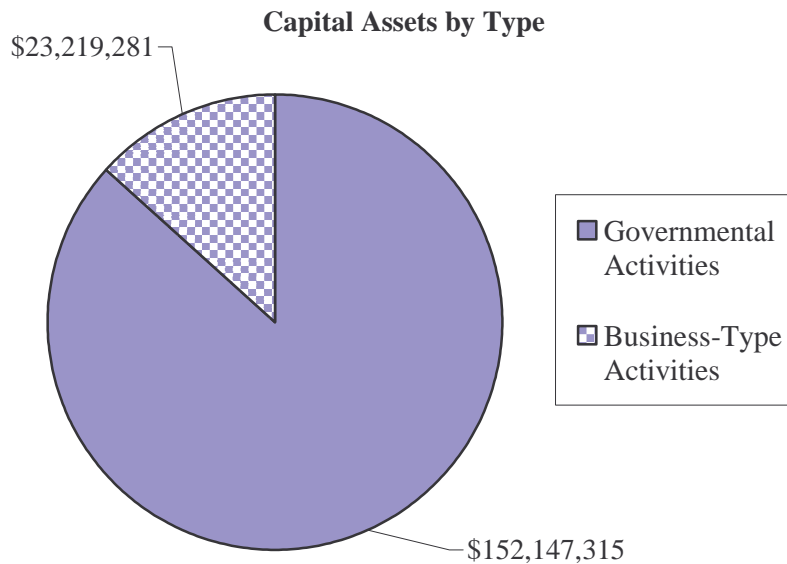
An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited*

(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 97 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.



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 | |
|--------------------------|----------------------------|--------------------|-----------------------------|---------------------|---------------------|---------------------|
| | 2006 | 2005 | 2006 | 2005 | 2006 | 2005 |
| General Obligation Bonds | \$235,000 | \$455,000 | \$0 | \$65,000 | \$235,000 | \$520,000 |
| Special Assessment Bonds | 3,138,909 | 3,388,962 | 0 | 0 | 3,138,909 | 3,388,962 |
| Revenue Bonds | 0 | 0 | 143,000 | 150,000 | 143,000 | 150,000 |
| OPWC Loans | 0 | 0 | 341,251 | 367,500 | 341,251 | 367,500 |
| OWDA Loans | 0 | 0 | 15,878,043 | 14,080,323 | 15,878,043 | 14,080,323 |
| Notes | 400,000 | 600,000 | 0 | 0 | 400,000 | 600,000 |
| | <u>\$3,773,909</u> | <u>\$4,443,962</u> | <u>\$16,362,294</u> | <u>\$14,662,823</u> | <u>\$20,136,203</u> | <u>\$19,106,785</u> |

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited*

At the end of 2006, the County had long term obligations outstanding of \$20,136,203. Of this amount, \$16,997,293 comprises debt backed by the full faith and credit of the County and \$3,138,909 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 1.06 percent of the total expenses for governmental activities.

The County's governmental long-term obligations decreased by \$670,053 or 15 percent during 2006, and the County's Water and Sewer debt increased \$1,699,471 or 11.59 percent.

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

Economic Factors and Next Year's Budgets and Rates

During 2006, unreserved fund balance in the general fund decreased by \$144,565 to \$5,661,568. The primary cause for this decrease was due to transfers to other funds.

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2006, the County received 2.5 mills of the maximum 2.5 of inside millage. 2.0 mills were allocated to the general fund and .5 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.

The unemployment rate for the county is currently 4.4 percent, which decreased from 4.7 percent a year ago. The State average was 5.5 percent and the Federal rate was 4.6 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>.



Geauga County, Ohio

*Statement of Net Assets
December 31, 2006*

| | Primary Government | | | Component Unit |
|-------------------------------------------------|----------------------------|-----------------------------|----------------------|------------------|
| | Governmental Activities | Business-Type Activities | Total | Workshop |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$33,542,524 | \$4,721,374 | \$38,263,898 | \$55,570 |
| Cash and Cash Equivalents: | | | | |
| In Segregated Accounts | 54,989 | 0 | 54,989 | 0 |
| With Fiscal Agents | 12 | 0 | 12 | 0 |
| Materials and Supplies Inventory | 755,141 | 122,938 | 878,079 | 4,653 |
| Accrued Interest Receivable | 34,375 | 0 | 34,375 | 0 |
| Accounts Receivable | 608,949 | 172,361 | 781,310 | 39,650 |
| Internal Balances | (3,102) | 3,102 | 0 | 0 |
| Intergovernmental Receivable | 8,317,195 | 0 | 8,317,195 | 0 |
| Prepaid Items | 0 | 0 | 0 | 1,784 |
| Sales Taxes Receivable | 5,330,128 | 0 | 5,330,128 | 0 |
| Property Taxes Receivable | 23,981,585 | 0 | 23,981,585 | 0 |
| Loans Receivable | 3,073,238 | 0 | 3,073,238 | 0 |
| Special Assessments Receivable | 3,054,525 | 0 | 3,054,525 | 0 |
| Nondepreciable Capital Assets | 110,303,142 | 956,775 | 111,259,917 | 0 |
| Depreciable Capital Assets, Net | 41,844,173 | 22,262,506 | 64,106,679 | 20,997 |
| Total Assets | 230,896,874 | 28,239,056 | 259,135,930 | 122,654 |
| Liabilities | | | | |
| Accounts Payable | 602,831 | 16,133 | 618,964 | 377 |
| Accrued Wages | 1,118,832 | 56,502 | 1,175,334 | 7,582 |
| Contracts Payable | 962,874 | 528,897 | 1,491,771 | 0 |
| Intergovernmental Payable | 1,174,540 | 144,533 | 1,319,073 | 0 |
| Accrued Interest Payable | 128,697 | 0 | 128,697 | 0 |
| Deferred Revenue | 23,387,170 | 0 | 23,387,170 | 0 |
| Notes Payable | 8,600,000 | 0 | 8,600,000 | 0 |
| Long-Term Liabilities: | | | | |
| Due Within One Year | 597,889 | 332,667 | 930,556 | 0 |
| Due In More Than One Year | 5,086,979 | 16,214,855 | 21,301,834 | 0 |
| Total Liabilities | 41,659,812 | 17,293,587 | 58,953,399 | 7,959 |
| Net Assets | | | | |
| Invested in Capital Assets, Net of Related Debt | 143,468,550 | 6,856,987 | 150,325,537 | 21,372 |
| Restricted for: | | | | |
| Capital Projects | 7,992,996 | 0 | 7,992,996 | 0 |
| Debt Service | 803,501 | 0 | 803,501 | 0 |
| 911 Program | 244,315 | 0 | 244,315 | 0 |
| Mental Health | 5,106,147 | 0 | 5,106,147 | 0 |
| Children's Services | 1,477,530 | 0 | 1,477,530 | 0 |
| Public Assistance | 174,944 | 0 | 174,944 | 0 |
| MRDD | 4,965,105 | 0 | 4,965,105 | 0 |
| Aging | 754,051 | 0 | 754,051 | 0 |
| Revolving Loan | 3,519,229 | 0 | 3,519,229 | 0 |
| Real Estate Assessment | 808,063 | 0 | 808,063 | 0 |
| Delinquent Tax | 978,307 | 0 | 978,307 | 0 |
| Motor Vehicle License | 4,370,379 | 0 | 4,370,379 | 0 |
| Other Purposes | 3,472,924 | 0 | 3,472,924 | 0 |
| Unrestricted | 11,101,021 | 4,088,482 | 15,189,503 | 93,323 |
| Total Net Assets | \$189,237,062 | \$10,945,469 | \$200,182,531 | \$114,695 |

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Activities
For the Year Ended December 31, 2006*

| | 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 | \$11,055,726 | \$4,038,824 | \$2,565,032 | \$0 |
| Judicial | 3,544,193 | 829,666 | 313,947 | 0 |
| Public Safety | 12,800,386 | 1,061,732 | 892,123 | 0 |
| Public Works | 7,643,031 | 337,465 | 5,600,462 | 2,756,716 |
| Health | 7,236,509 | 145,813 | 3,938,959 | 0 |
| Human Services | 29,679,317 | 1,195,132 | 16,491,383 | 116,084 |
| Economic Development and Assistance | 299,248 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 772,980 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | <u>73,031,390</u> | <u>7,608,632</u> | <u>29,801,906</u> | <u>2,872,800</u> |
| Business-Type Activities: | | | | |
| Water Resources | 10,989,868 | 4,382,480 | 1,166,295 | 288,400 |
| Water District | 821,912 | 519,912 | 0 | 0 |
| Storm Water | 28,514 | 4,400 | 0 | 0 |
| <i>Total Business-Type Activities</i> | <u>11,840,294</u> | <u>4,906,792</u> | <u>1,166,295</u> | <u>288,400</u> |
| <i>Total - Primary Government</i> | <u>\$84,871,684</u> | <u>\$12,515,424</u> | <u>\$30,968,201</u> | <u>\$3,161,200</u> |
| Component Unit | | | | |
| Workshop | <u>\$580,587</u> | <u>\$601,003</u> | <u>\$0</u> | <u>\$0</u> |

General Revenues

Property Taxes Levied for:

- General Purposes
- Aging
- Children's Services
- Mental Health
- Mental Retardation
- 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 |
| (\$4,451,870) | \$0 | (\$4,451,870) | \$0 |
| (2,400,580) | 0 | (2,400,580) | 0 |
| (10,846,531) | 0 | (10,846,531) | 0 |
| 1,051,612 | 0 | 1,051,612 | 0 |
| (3,151,737) | 0 | (3,151,737) | 0 |
| (11,876,718) | 0 | (11,876,718) | 0 |
| (299,248) | 0 | (299,248) | 0 |
| (772,980) | 0 | (772,980) | 0 |
| <u>(32,748,052)</u> | <u>0</u> | <u>(32,748,052)</u> | <u>0</u> |
| 0 | (5,152,693) | (5,152,693) | 0 |
| 0 | (302,000) | (302,000) | 0 |
| 0 | (24,114) | (24,114) | 0 |
| <u>0</u> | <u>(5,478,807)</u> | <u>(5,478,807)</u> | <u>0</u> |
| <u>(32,748,052)</u> | <u>(5,478,807)</u> | <u>(38,226,859)</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>20,416</u> |
| 6,976,765 | 0 | 6,976,765 | 0 |
| 1,758,560 | 0 | 1,758,560 | 0 |
| 1,725,057 | 0 | 1,725,057 | 0 |
| 2,540,732 | 0 | 2,540,732 | 0 |
| 8,175,303 | 0 | 8,175,303 | 0 |
| 4,315,359 | 0 | 4,315,359 | 0 |
| 11,129,126 | 0 | 11,129,126 | 0 |
| 1,693,192 | 0 | 1,693,192 | 0 |
| 3,383,183 | 136,092 | 3,519,275 | 263 |
| 2,315,572 | 1,465,222 | 3,780,794 | 0 |
| <u>44,012,849</u> | <u>1,601,314</u> | <u>45,614,163</u> | <u>263</u> |
| <u>(411,302)</u> | <u>411,302</u> | <u>0</u> | <u>0</u> |
| <u>43,601,547</u> | <u>2,012,616</u> | <u>45,614,163</u> | <u>263</u> |
| 10,853,495 | (3,466,191) | 7,387,304 | 20,679 |
| <u>178,383,567</u> | <u>14,411,660</u> | <u>192,795,227</u> | <u>94,016</u> |
| <u>\$189,237,062</u> | <u>\$10,945,469</u> | <u>\$200,182,531</u> | <u>\$114,695</u> |

Geauga County, Ohio

Balance Sheet Governmental Funds December 31, 2006

| | General | Mental Retardation | Mental Health | Debt Service | Construction |
|--------------------------------------------------|---------------------|-----------------------|--------------------|--------------------|--------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,522,396 | \$5,094,639 | \$3,849,517 | \$1,343,722 | \$2,196,258 |
| Cash and Cash Equivalents: | | | | | |
| In Segregated Accounts | 17,267 | 25,411 | 0 | 0 | 0 |
| With Fiscal Agents | 0 | 0 | 0 | 12 | 0 |
| Material and Supplies Inventory | 126,814 | 87,617 | 4,320 | 0 | 0 |
| Accrued Interest Receivable | 34,138 | 0 | 0 | 0 | 25 |
| Accounts Receivable | 450,669 | 27 | 0 | 0 | 0 |
| Interfund Receivable | 448,918 | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 1,180,922 | 811,571 | 1,470,475 | 75,981 | 579,850 |
| Sales Taxes Receivable | 5,330,128 | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 5,545,446 | 8,036,843 | 2,571,235 | 1,364,800 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 3,054,525 | 0 |
| Total Assets | \$18,656,698 | \$14,056,108 | \$7,895,547 | \$5,839,040 | \$2,776,133 |
| Liabilities | | | | | |
| Accounts Payable | \$196,018 | \$18,760 | \$9,208 | \$0 | \$8,311 |
| Accrued Wages | 461,033 | 303,643 | 10,546 | 0 | 0 |
| Contracts Payable | 145,992 | 134,127 | 217,500 | 0 | 12,063 |
| Intergovernmental Payable | 487,219 | 301,438 | 10,825 | 0 | 0 |
| Interfund Payable | 3,017 | 20 | 0 | 0 | 272,918 |
| Deferred Revenue | 11,119,823 | 8,680,424 | 4,020,649 | 4,424,456 | 579,850 |
| Accrued Interest Payable | 0 | 0 | 0 | 0 | 98,720 |
| Notes Payable | 0 | 0 | 0 | 200,000 | 8,400,000 |
| Total Liabilities | 12,413,102 | 9,438,412 | 4,268,728 | 4,624,456 | 9,371,862 |
| Fund Balances | | | | | |
| Reserved for Encumbrances | 382,028 | 146,784 | 280,877 | 0 | 190,699 |
| Reserved for Loans | 0 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated, (Deficit) Reported in: | | | | | |
| Designated for Compensated Absences | 200,000 | 0 | 0 | 0 | 0 |
| General Fund | 5,661,568 | 0 | 0 | 0 | 0 |
| Special Revenue Funds | 0 | 4,470,912 | 3,345,942 | 0 | 0 |
| Debt Service Funds | 0 | 0 | 0 | 1,214,584 | 0 |
| Capital Projects Funds (Deficit) | 0 | 0 | 0 | 0 | (6,786,428) |
| Total Fund Balances (Deficit) | 6,243,596 | 4,617,696 | 3,626,819 | 1,214,584 | (6,595,729) |
| Total Liabilities and Fund Balances | \$18,656,698 | \$14,056,108 | \$7,895,547 | \$5,839,040 | \$2,776,133 |

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, 2006*

| Other Governmental Funds | Total Governmental Funds | Total Governmental Fund Balances | \$27,108,798 |
|--------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| | | Amounts reported for governmental activities in the statement of net assets are different because | |
| \$15,535,992 | \$33,542,524 | Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 152,147,315 |
| 12,311 | 54,989 | | |
| 0 | 12 | | |
| 536,390 | 755,141 | Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds: | |
| 212 | 34,375 | Intergovernmental | 7,756,459 |
| 158,253 | 608,949 | Sales Tax | 4,406,202 |
| 16,652 | 465,570 | Special Assessments | 3,054,525 |
| 4,231,035 | 8,349,834 | Property Taxes | 478,608 |
| 0 | 5,330,128 | Total | 15,695,794 |
| 6,430,622 | 23,948,946 | In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. | (29,977) |
| 3,073,238 | 3,073,238 | | |
| 0 | 3,054,525 | | |
| \$29,994,705 | \$79,218,231 | | |
| \$370,534 | \$602,831 | Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds: | |
| 343,610 | 1,118,832 | General Obligation Bonds | (235,000) |
| 453,192 | 962,874 | Special Assessment Bonds | (3,138,909) |
| 375,058 | 1,174,540 | Notes Payable | (400,000) |
| 192,717 | 468,672 | Leases Payable | (43,765) |
| 10,257,762 | 39,082,964 | Compensated Absences | (1,867,194) |
| 0 | 98,720 | Total | (5,684,868) |
| 0 | 8,600,000 | | |
| 11,992,873 | 52,109,433 | Net Assets of Governmental Activities | \$189,237,062 |
| 1,214,002 | 2,214,390 | | |
| 3,073,238 | 3,073,238 | | |
| 0 | 200,000 | | |
| 0 | 5,661,568 | | |
| 8,910,040 | 16,726,894 | | |
| 0 | 1,214,584 | | |
| 4,804,552 | (1,981,876) | | |
| 18,001,832 | 27,108,798 | | |
| \$29,994,705 | \$79,218,231 | | |

Geauga County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2006*

| | General | Mental Retardation | Mental Health | Debt Service | Construction |
|-----------------------------------------------------|--------------------|-----------------------|--------------------|--------------------|----------------------|
| Revenues: | | | | | |
| Property and Other Taxes | \$6,975,993 | \$8,174,922 | \$2,540,702 | \$0 | \$1,402,440 |
| Sales Tax | 10,910,061 | 0 | 0 | 0 | 0 |
| Permissive Motor Vehicle License Tax | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 3,479,171 | 327,802 | 0 | 0 | 0 |
| Licenses and Permits | 6,263 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 145,941 | 0 | 0 | 0 | 0 |
| Intergovernmental | 2,309,111 | 7,622,893 | 4,017,757 | 391,803 | 113,586 |
| Special Assessments | 0 | 0 | 0 | 396,292 | 0 |
| Interest | 3,034,070 | 2,596 | 0 | 55,893 | 101,603 |
| Rentals | 97,254 | 0 | 0 | 0 | 0 |
| Contributions/Donations | 0 | 0 | 0 | 0 | 0 |
| Other | 804,941 | 48,659 | 68,254 | 0 | 8,935 |
| <i>Total Revenues</i> | <u>27,762,805</u> | <u>16,176,872</u> | <u>6,626,713</u> | <u>843,988</u> | <u>1,626,564</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 7,867,364 | 0 | 0 | 0 | 0 |
| Judicial | 2,600,731 | 0 | 0 | 0 | 0 |
| Public Safety | 10,170,580 | 0 | 0 | 0 | 0 |
| Public Works | 143,500 | 0 | 0 | 0 | 0 |
| Health | 726,602 | 0 | 6,236,109 | 0 | 0 |
| Human Services | 335,012 | 13,104,379 | 0 | 0 | 0 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 1,002,607 |
| Debt Service: | | | | | |
| Principal Retirement | 12,688 | 0 | 0 | 470,053 | 0 |
| Principal Retirement Current Refunding | 0 | 0 | 0 | 200,000 | 0 |
| Interest and Fiscal Charges | 583 | 0 | 0 | 441,546 | 314,345 |
| <i>Total Expenditures</i> | <u>21,857,060</u> | <u>13,104,379</u> | <u>6,236,109</u> | <u>1,111,599</u> | <u>1,316,952</u> |
| Excess of Revenues Over (Under) Expenditures | <u>5,905,745</u> | <u>3,072,493</u> | <u>390,604</u> | <u>(267,611)</u> | <u>309,612</u> |
| Other Financing Sources (Uses): | | | | | |
| Notes Issued | 0 | 0 | 0 | 400,000 | 0 |
| Payment on Refunded Notes | 0 | 0 | 0 | (400,000) | 0 |
| Transfers In | 533,250 | 1,671 | 0 | 433,131 | 1,600,521 |
| Transfers Out | (6,421,859) | (1,274,589) | 0 | 0 | 0 |
| Inception of Capital Lease | 56,453 | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(5,832,156)</u> | <u>(1,272,918)</u> | <u>0</u> | <u>433,131</u> | <u>1,600,521</u> |
| <i>Net Change in Fund Balance</i> | 73,589 | 1,799,575 | 390,604 | 165,520 | 1,910,133 |
| <i>Fund Balances (Deficit) at Beginning of Year</i> | | | | | |
| Restated (See Note 3) | 6,170,007 | 2,818,121 | 3,236,215 | 1,049,064 | (8,505,862) |
| <i>Fund Balances (Deficit) at End of Year</i> | <u>\$6,243,596</u> | <u>\$4,617,696</u> | <u>\$3,626,819</u> | <u>\$1,214,584</u> | <u>(\$6,595,729)</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, 2006*

| Other Governmental Funds | Total Governmental Funds | | |
|--------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| | | Net Change in Fund Balances - Total Governmental Funds | \$7,600,792 |
| | | <i>Amounts reported for governmental activities in the statement of activities are different because</i> | |
| | | Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. | |
| \$6,397,799 | \$25,491,856 | Capital Outlay | 8,150,138 |
| 0 | 10,910,061 | Depreciation | <u>(3,401,339)</u> |
| 502,844 | 502,844 | Total | 4,748,799 |
| 3,123,165 | 6,930,138 | In the statement of activities, the loss on the disposal of capital assets is reported. Conversely, governmental funds do not report any gain or loss on the disposal of capital assets. | (829,487) |
| 166,805 | 173,068 | Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. | |
| 145,139 | 291,080 | Intergovernmental | (988,500) |
| 20,361,177 | 34,816,327 | Special Assessments | (285,014) |
| 5,814 | 402,106 | Sales Tax | 219,065 |
| 189,021 | 3,383,183 | Property Taxes | <u>217</u> |
| 0 | 97,254 | Total | (1,054,232) |
| 36,930 | 36,930 | Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets. | |
| 1,384,783 | 2,315,572 | Notes Issued | (400,000) |
| | | 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>32,313,477</u> | <u>85,350,419</u> | Bond | 470,053 |
| 2,603,307 | 10,470,671 | Note | 600,000 |
| 923,069 | 3,523,800 | Leases | <u>12,688</u> |
| 1,908,616 | 12,079,196 | Total | 1,082,741 |
| 5,817,016 | 5,960,516 | In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. | (16,506) |
| 219,032 | 7,181,743 | 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. | |
| 15,700,925 | 29,140,316 | Compensated Absences | (222,159) |
| 299,248 | 299,248 | Inception of a capital lease is an other financing source in the governmental funds, but increases liabilities in the governmental activities. | (56,453) |
| 6,297,466 | 7,300,073 | <i>Change in Net Assets of Governmental Activities</i> | <u>\$10,853,495</u> |
| 0 | 482,741 | | |
| 0 | 200,000 | | |
| 0 | 756,474 | | |
| <u>33,768,679</u> | <u>77,394,778</u> | | |
| (1,455,202) | 7,955,641 | | |
| 0 | 400,000 | | |
| 0 | (400,000) | | |
| 8,259,011 | 10,827,584 | | |
| (3,542,438) | (11,238,886) | | |
| 0 | 56,453 | | |
| <u>4,716,573</u> | <u>(354,849)</u> | | |
| 3,261,371 | 7,600,792 | | |
| 14,740,461 | 19,508,006 | | |
| <u>\$18,001,832</u> | <u>\$27,108,798</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------------|--------------------|--------------------|--------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Property and Other Taxes | \$7,013,600 | \$6,921,543 | \$6,978,917 | \$57,374 |
| Sales Tax | 9,800,000 | 10,650,000 | 10,828,729 | 178,729 |
| Charges for Services | 2,653,450 | 3,275,412 | 3,421,203 | 145,791 |
| Licenses and Permits | 7,700 | 5,700 | 6,263 | 563 |
| Fines and Forfeitures | 155,000 | 151,000 | 152,372 | 1,372 |
| Intergovernmental | 2,281,615 | 2,392,602 | 2,403,519 | 10,917 |
| Interest | 1,000,000 | 2,000,000 | 2,023,955 | 23,955 |
| Rentals | 43,000 | 90,750 | 97,254 | 6,504 |
| Other | 536,050 | 799,865 | 799,024 | (841) |
| Total Revenues | 23,490,415 | 26,286,872 | 26,711,236 | 424,364 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 8,777,738 | 8,986,747 | 7,911,325 | 1,075,422 |
| Judicial | 2,706,685 | 2,759,822 | 2,620,535 | 139,287 |
| Public Safety | 9,657,184 | 10,159,689 | 10,094,155 | 65,534 |
| Public Works | 149,307 | 154,487 | 144,426 | 10,061 |
| Health | 669,713 | 731,869 | 727,164 | 4,705 |
| Human Services | 481,207 | 534,078 | 336,743 | 197,335 |
| Total Expenditures | 22,441,833 | 23,326,693 | 21,834,348 | 1,492,345 |
| Excess of Revenues Over Expenditures | 1,048,582 | 2,960,179 | 4,876,888 | 1,916,709 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 420,000 | 508,936 | 533,250 | 24,314 |
| Transfers Out | (2,970,924) | (6,743,925) | (6,421,858) | 322,067 |
| Advances In | 0 | 2,057 | 2,057 | 0 |
| Advances Out | 0 | (2,057) | (2,057) | 0 |
| Total Other Financing Sources (Uses) | (2,550,924) | (6,234,989) | (5,888,608) | 346,381 |
| Net Change in Fund Balance | (1,502,341) | (3,274,810) | (1,011,720) | 2,263,090 |
| Fund Balances at Beginning of Year | 4,870,503 | 4,870,503 | 4,870,503 | 0 |
| Unexpended Prior Year Encumbrances | 147,681 | 147,681 | 147,681 | 0 |
| Fund Balances at End of Year | \$3,515,843 | \$1,743,374 | \$4,006,464 | \$2,263,090 |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------------|--------------------|--------------------|--------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Property and Other Taxes | \$7,764,800 | \$8,157,509 | \$8,174,922 | \$17,413 |
| Charges for Services | 301,000 | 326,084 | 327,750 | 1,666 |
| Intergovernmental | 6,383,566 | 7,460,606 | 7,465,017 | 4,411 |
| Interest | 1,800 | 2,524 | 2,596 | 72 |
| Contributions/Donations | 30,000 | 0 | 0 | 0 |
| Other | 1,900 | 47,591 | 48,659 | 1,068 |
| Total Revenues | 14,483,066 | 15,994,314 | 16,018,944 | 24,630 |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | 13,346,006 | 13,909,873 | 13,126,961 | 782,912 |
| Total Expenditures | 13,346,006 | 13,909,873 | 13,126,961 | 782,912 |
| Excess of Revenues Over Expenditures | 1,137,060 | 2,084,441 | 2,891,983 | 807,542 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 170,000 | 1,671 | 1,671 | 0 |
| Transfers Out | (800,000) | (1,306,160) | (1,274,589) | 31,571 |
| Total Other Financing Sources (Uses) | (630,000) | (1,304,489) | (1,272,918) | 31,571 |
| Net Change in Fund Balance | 507,060 | 779,952 | 1,619,065 | 839,113 |
| Fund Balances at Beginning of Year | 3,143,530 | 3,143,530 | 3,143,530 | 0 |
| Unexpended Prior Year Encumbrances | 32,324 | 32,324 | 32,324 | 0 |
| Fund Balances at End of Year | \$3,682,914 | \$3,955,806 | \$4,794,919 | \$839,113 |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------|--------------------|--------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Property and Other Taxes | \$2,477,000 | \$2,534,368 | \$2,540,702 | \$6,334 |
| Intergovernmental | 3,674,606 | 3,980,539 | 4,130,553 | 150,014 |
| Other | 32,500 | 6,916 | 68,254 | 61,338 |
| Total Revenues | <u>6,184,106</u> | <u>6,521,823</u> | <u>6,739,509</u> | <u>217,686</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health | 6,187,104 | 6,587,104 | 6,504,829 | 82,275 |
| Total Expenditures | <u>6,187,104</u> | <u>6,587,104</u> | <u>6,504,829</u> | <u>82,275</u> |
| Net Change in Fund Balance | (2,998) | (65,281) | 234,680 | 299,961 |
| Fund Balances at Beginning of Year | 2,843,173 | 2,843,173 | 2,843,173 | 0 |
| Unexpended Prior Year Encumbrances | 264,437 | 264,437 | 264,437 | 0 |
| Fund Balances at End of Year | <u>\$3,104,612</u> | <u>\$3,042,329</u> | <u>\$3,342,290</u> | <u>\$299,961</u> |

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Fund Net Assets
Enterprise Funds
December 31, 2006*

| | Water Resources | Water District | Storm Water | Total |
|-------------------------------------------------|--------------------|--------------------|-----------------|---------------------|
| Assets | | | | |
| <i>Current Assets</i> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$4,285,174 | \$412,443 | \$23,757 | \$4,721,374 |
| Materials and Supplies Inventory | 122,938 | 0 | 0 | 122,938 |
| Accounts Receivable | 146,360 | 26,001 | 0 | 172,361 |
| Interfund Receivable | 0 | 3,102 | 0 | 3,102 |
| <i>Total Current Assets</i> | <u>4,554,472</u> | <u>441,546</u> | <u>23,757</u> | <u>5,019,775</u> |
| <i>Noncurrent Assets</i> | | | | |
| Capital Assets: | | | | |
| Nondepreciable Capital Assets | 956,775 | 0 | 0 | 956,775 |
| Depreciable Capital Assets, Net | 19,437,340 | 2,825,166 | 0 | 22,262,506 |
| <i>Total Noncurrent Assets</i> | <u>20,394,115</u> | <u>2,825,166</u> | <u>0</u> | <u>23,219,281</u> |
| Total Assets | <u>24,948,587</u> | <u>3,266,712</u> | <u>23,757</u> | <u>28,239,056</u> |
| Liabilities | | | | |
| <i>Current Liabilities</i> | | | | |
| Accounts Payable | 14,107 | 2,026 | 0 | 16,133 |
| Accrued Wages | 51,614 | 4,543 | 345 | 56,502 |
| Contracts Payable | 511,103 | 17,794 | 0 | 528,897 |
| Intergovernmental Payable | 139,465 | 4,712 | 356 | 144,533 |
| Revenue Bonds Payable | 7,000 | 0 | 0 | 7,000 |
| OWDA Loans Payable | 299,417 | 0 | 0 | 299,417 |
| OPWC Loans Payable | 26,250 | 0 | 0 | 26,250 |
| <i>Total Current Liabilities</i> | <u>1,048,956</u> | <u>29,075</u> | <u>701</u> | <u>1,078,732</u> |
| <i>Long-Term Liabilities</i> | | | | |
| Compensated Absences Payable | 173,959 | 11,269 | 0 | 185,228 |
| Revenue Bonds Payable (net of current portion) | 136,000 | 0 | 0 | 136,000 |
| OWDA Loans Payable (net of current portion) | 15,578,626 | 0 | 0 | 15,578,626 |
| OPWC Loans Payable (net of current portion) | 315,001 | 0 | 0 | 315,001 |
| <i>Total Long-Term Liabilities</i> | <u>16,203,586</u> | <u>11,269</u> | <u>0</u> | <u>16,214,855</u> |
| Total Liabilities | <u>17,252,542</u> | <u>40,344</u> | <u>701</u> | <u>17,293,587</u> |
| Net Assets | | | | |
| Invested in Capital Assets, Net of Related Debt | 4,031,821 | 2,825,166 | 0 | 6,856,987 |
| Unrestricted | 3,664,224 | 401,202 | 23,056 | 4,088,482 |
| Total Net Assets | <u>\$7,696,045</u> | <u>\$3,226,368</u> | <u>\$23,056</u> | <u>\$10,945,469</u> |

See accompanying notes to the basic financial statements

Geauga County

*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Enterprise Funds
For the Year Ended December 31, 2006*

| | Water Resources | Water District | Storm Water | Total |
|-------------------------------------------------------------|--------------------|--------------------|-----------------|---------------------|
| Operating Revenues | | | | |
| Charges for Services | \$4,382,480 | \$519,912 | \$4,400 | \$4,906,792 |
| Other | 1,357,035 | 106,311 | 1,876 | 1,465,222 |
| <i>Total Operating Revenues</i> | <u>5,739,515</u> | <u>626,223</u> | <u>6,276</u> | <u>6,372,014</u> |
| Operating Expenses | | | | |
| Personal Services | 1,843,291 | 173,083 | 10,650 | 2,027,024 |
| Materials and Supplies | 317,315 | 48,465 | 17 | 365,797 |
| Contract Services | 7,259,961 | 369,343 | 16,954 | 7,646,258 |
| Other | 119,099 | 20,585 | 893 | 140,577 |
| Depreciation | 1,007,433 | 210,436 | 0 | 1,217,869 |
| <i>Total Operating Expenses</i> | <u>10,547,099</u> | <u>821,912</u> | <u>28,514</u> | <u>11,397,525</u> |
| <i>Operating Loss</i> | <u>(4,807,584)</u> | <u>(195,689)</u> | <u>(22,238)</u> | <u>(5,025,511)</u> |
| Non-Operating Revenues (Expenses) | | | | |
| Interest and Fiscal Charges | (438,760) | 0 | 0 | (438,760) |
| Interest | 136,092 | 0 | 0 | 136,092 |
| Loss on Sale of Capital Assets | (4,009) | 0 | 0 | (4,009) |
| Operating Grants | 1,166,295 | 0 | 0 | 1,166,295 |
| <i>Total Non-Operating Revenues (Expenses)</i> | <u>859,618</u> | <u>0</u> | <u>0</u> | <u>859,618</u> |
| <i>Loss before Capital Contributions and Transfers</i> | (3,947,966) | (195,689) | (22,238) | (4,165,893) |
| Capital Contributions | 288,400 | 0 | 0 | 288,400 |
| Transfers In | 670,021 | 0 | 35,000 | 705,021 |
| Transfers Out | (293,719) | 0 | 0 | (293,719) |
| <i>Change in Net Assets</i> | <u>(3,283,264)</u> | <u>(195,689)</u> | <u>12,762</u> | <u>(3,466,191)</u> |
| <i>Net Assets Beginning of Year - Restated (See Note 3)</i> | <u>10,979,309</u> | <u>3,422,057</u> | <u>10,294</u> | <u>14,411,660</u> |
| <i>Net Assets End of Year</i> | <u>\$7,696,045</u> | <u>\$3,226,368</u> | <u>\$23,056</u> | <u>\$10,945,469</u> |

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2006*

| | <u>Water Resources</u> | <u>Water District</u> | <u>Storm Water</u> | <u>Totals</u> |
|---------------------------------------------------------------------------------|----------------------------|---------------------------|------------------------|--------------------|
| Increase (Decrease) in Cash and Cash Equivalents | | | | |
| Cash Flows from Operating Activities: | | | | |
| Cash Received from Customers | \$4,354,005 | \$518,333 | \$4,400 | \$4,876,738 |
| Cash Payments to Suppliers for Goods and Services | (7,077,188) | (404,855) | (16,971) | (7,499,014) |
| Cash Payments to Employees for Services | (1,833,062) | (171,427) | (10,572) | (2,015,061) |
| Other Operating Revenue | 1,357,035 | 106,311 | 1,876 | 1,465,222 |
| Other Operating Expense | (119,099) | (20,585) | (893) | (140,577) |
| Net Cash Provided By (Used For) Operating Activities | <u>(3,318,309)</u> | <u>27,777</u> | <u>(22,160)</u> | <u>(3,312,692)</u> |
| Cash Flows from Noncapital Financing Activities: | | | | |
| Transfers In | 670,021 | 0 | 35,000 | 705,021 |
| Transfers Out | (293,719) | 0 | 0 | (293,719) |
| Operating Grants Received | 1,166,295 | 0 | 0 | 1,166,295 |
| Net Cash Provided by Noncapital Financing Activities | <u>1,542,597</u> | <u>0</u> | <u>35,000</u> | <u>1,577,597</u> |
| Cash Flows from Capital and Related Financing Activities: | | | | |
| Acquisition of Capital Assets | (484,743) | (24,765) | 0 | (509,508) |
| Principal Paid on Bonds | (72,000) | 0 | 0 | (72,000) |
| Principal Paid on OWDA Loans | (777,528) | 0 | 0 | (777,528) |
| Principal Paid on OPWC Loans | (26,249) | 0 | 0 | (26,249) |
| Interest Paid on Bonds | (13,350) | 0 | 0 | (13,350) |
| Interest Paid on OWDA Loans | (425,410) | 0 | 0 | (425,410) |
| Proceeds of OWDA Loans | 2,575,248 | 0 | 0 | 2,575,248 |
| Capital Contributions | 288,400 | 0 | 0 | 288,400 |
| Net Cash Provided By (Used for) Capital and Related Financing Activities | <u>1,064,368</u> | <u>(24,765)</u> | <u>0</u> | <u>1,039,603</u> |
| Cash Flows from Investing Activities: | | | | |
| Interest on Investments | 136,789 | 0 | 0 | 136,789 |
| Net Cash Provided by Investing Activities | <u>136,789</u> | <u>0</u> | <u>0</u> | <u>136,789</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | (574,555) | 3,012 | 12,840 | (558,703) |

Geauga County, Ohio

Statement of Cash Flows
Enterprise Funds (Continued)
For the Year Ended December 31, 2006

| | <u>Water Resources</u> | <u>Water District</u> | <u>Storm Water</u> | <u>Totals</u> |
|------------------------------------------------------------------------------------------------------|-----------------------------|---------------------------|--------------------------|-----------------------------|
| Reconciliation of Operating Loss to Net Cash Provided By (Used For) Operating Activities: | | | | |
| Operating Loss | (\$4,807,584) | (\$195,689) | (\$22,238) | (\$5,025,511) |
| Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities: | | | | |
| Depreciation | 1,007,433 | 210,436 | 0 | 1,217,869 |
| Changes in Assets and Liabilities: | | | | |
| Decrease in Accounts Receivable | (28,475) | 788 | 0 | (27,687) |
| Increase in Interfund Receivable | 0 | (2,367) | 0 | (2,367) |
| Increase in Inventories | 1,785 | 0 | 0 | 1,785 |
| Increase (Decrease) in Accounts Payable | (15,278) | 1,008 | 0 | (14,270) |
| Increase in Contracts Payable | 428,231 | 11,945 | 0 | 440,176 |
| Increase in Accrued Wages | 972 | 34 | 5 | 1,011 |
| Increase in Compensated Absences Payable | (868) | 699 | 0 | (169) |
| Increase (Decrease) in Due To Other Funds | 0 | 0 | 0 | 0 |
| Increase (Decrease) in Intergovernmental Payable | 95,475 | 923 | 73 | 96,471 |
| Total Adjustments | <u>1,489,275</u> | <u>223,466</u> | <u>78</u> | <u>1,712,819</u> |
| Net Cash Provided By (Used For) Operating Activities | <u><u>(\$3,318,309)</u></u> | <u><u>\$27,777</u></u> | <u><u>(\$22,160)</u></u> | <u><u>(\$3,312,692)</u></u> |

See accompanying notes to the basic financial statements.

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2006

Assets:

| | |
|-----------------------------------------------------|----------------------|
| Equity in Pooled Cash and Cash Equivalents | \$16,720,604 |
| Cash and Cash Equivalents In Segregated Accounts | 1,172,675 |
| Receivables: | |
| Property Taxes | 169,806,886 |
| Special Assessments | 5,136,175 |
| Total Assets | <u>\$192,836,340</u> |

Liabilities:

| | |
|---------------------------|----------------------|
| Intergovernmental Payable | \$173,712,259 |
| Undistributed Monies | 18,120,298 |
| Due to Others | 205,590 |
| Payroll Withholdings | 798,193 |
| Total Liabilities | <u>\$192,836,340</u> |

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2006*

Note 1. Description of Geauga County and Reporting Entity

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

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

Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Geauga County, this includes the Children's Services Board, the Board of 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 and Developmental Disabilities, 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, it was determined that to exclude the Workshop from the County's report would make the report incomplete. Metzenbaum Sheltered Industries operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from the Metzenbaum Sheltered Industries Workshop, 8202 Cedar Road, Chesterland, Ohio, 44026.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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, 2006

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, 2006

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 to 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 and charges for services 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 agent for the Board of Health and other districts and entities and for various taxes, assessments, and state shared resources collected on behalf of and distributed to other local governments.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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 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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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.

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, 2006, but which were levied to finance year 2007 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 2006, 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, 2006.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2006 amounted to \$3,034,070 which includes \$2,496,410 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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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).

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, 2006 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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

are not depreciated. In addition, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenditures for additions or improvements are capitalized.

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

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 a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances and for loans (Community Development Block Grant moneys loaned to local businesses). A portion of the general fund balance has been designated for the payment of accrued compensated absences.

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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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.

N. Internal Activity

Internal events that are allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities.

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 within a department and fund. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue 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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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, and Care and Custody.

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 \$34,667,491 of restricted net assets of which none is restricted by enabling legislation.

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 2006.

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

A. Changes in Accounting Principles

For 2006, the County has implemented GASB Statement No. 44, "Economic Condition Reporting: The Statistical Section" and GASB Statement No. 47, "Accounting for Termination Benefits."

The purpose of GASB Statement No. 44 is to improve the understandability and usefulness of the information that State and local governments present as supplementary information in the statistical section.

GASB Statement No. 47 establishes standards of accounting and financial reporting for termination benefits.

The implementation of GASB Statement No. 47 did not materially affect the presentation of the financial statements of the County.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

B. Restated Fund Balance/Net Assets

At December 31, 2006 it was determined that capital assets in governmental activities were understated by \$1,469,091 due to the failure to add improvements made to roads and bridges and additions to vehicles not reported in 2005. Net Assets for governmental activities increased from \$176,914,476 to \$178,383,567. Capital assets in business-type activities were understated by \$876,000, which increased the net assets of business-type activities at December 31, 2005 from \$13,535,660 to \$14,411,660. These adjustments had the following effects on governmental and business type activities as of December 31, 2005:

| | Governmental Activities | Business-Type Activities | | | Total Business-Type | Total |
|----------------------------------------|----------------------------|-----------------------------|--------------------|-----------------|------------------------|----------------------|
| | | Water Resources | Water District | Storm Water | | |
| Net Assets, December 31, 2005 | \$176,914,476 | \$10,371,056 | \$3,154,310 | \$10,294 | \$13,535,660 | \$190,450,136 |
| Capital Assets | 1,469,091 | 608,253 | 267,747 | 0 | 876,000 | 2,345,091 |
| Restated Net Assets, December 31, 2005 | <u>\$178,383,567</u> | <u>\$10,979,309</u> | <u>\$3,422,057</u> | <u>\$10,294</u> | <u>\$14,411,660</u> | <u>\$192,795,227</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:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Net Change in Fund Balance General and Major Special Revenue Funds

| | General | Mental Retardation | Mental Health |
|--------------------------------------------------|----------------------|-----------------------|------------------|
| GAAP Basis | \$73,589 | \$1,799,575 | \$390,604 |
| Net Adjustment of | | | |
| Revenue Accruals | (766,852) | (157,928) | 112,796 |
| Beginning Fair Value Adjustments for Investments | (163,284) | 0 | 0 |
| Ending Fair Value Adjustments for Investments | (177,886) | 0 | 0 |
| Advances In | 2,057 | 0 | 0 |
| Net Adjustment for | | | |
| Expenditure Accruals | 718,745 | 277,089 | 238,507 |
| Advance Out | (2,057) | 0 | 0 |
| Encumbrances | (696,032) | (299,671) | (507,227) |
| Budget Basis | <u>(\$1,011,720)</u> | <u>\$1,619,065</u> | <u>\$234,680</u> |

Note 5. Fund Deficits

The following funds had the following deficit fund balances as of December 31, 2006:

| | Deficit Fund Balance |
|-------------------------------|----------------------|
| Capital Projects Fund | |
| Construction | \$6,595,729 |
| Non-Major Fund | |
| Transportation Administration | 3,521 |

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 Transportation 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.

Note 6. Deposits and Investments

Monies held by the County are classified by State Statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts. Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution. Monies held by the County, which are not considered active, are classified as inactive. Inactive

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities for cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following: a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase; b. bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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 \$15,362,518 and the bank balance was \$14,962,632. Of the bank balance \$368,872 was covered by federal depository insurance. The remaining \$14,593,760 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.

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

Investments

Investments are reported at fair value. As of December 31, 2006, the County had the following investments:

| Investment Type | Fair Value | Investment Maturities (in Years) | | | | Total |
|----------------------------------------------|---------------------|----------------------------------|--------------------|--------------------|---------------------|---------------------|
| | | Less than 1 | 1-2 | 2-3 | 3-5 | |
| Federal Home Loan Bank Notes | \$16,951,670 | \$5,980,620 | \$3,981,300 | \$2,994,040 | \$3,995,710 | \$16,951,670 |
| Federal Home Loan Mortgage Corporation Notes | 12,935,300 | 3,971,740 | 3,975,900 | 1,997,560 | 2,990,100 | 12,935,300 |
| Federal National Mortgage Association Notes | 8,982,100 | 0 | 0 | 3,979,330 | 5,002,770 | 8,982,100 |
| Commercial Paper | 980,590 | 0 | 980,590 | 0 | 0 | 980,590 |
| STAROhio | 1,000,000 | 1,000,000 | 0 | 0 | 0 | 1,000,000 |
| Total Investments | \$40,849,660 | \$10,952,360 | \$8,937,790 | \$8,970,930 | \$11,988,580 | \$40,849,660 |

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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 addresses credit risk.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The 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 but not in the County's name. 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 | 41.50% |
| Federal Home Loan Mortgage Corporation Notes | 31.67 |
| Federal National Mortgage Association Notes | 21.98 |
| Commercial Paper | 2.40 |
| STAROhio | 2.45 |
| Total | 100.00% |

Component Unit

At year-end, the carrying amount of the component unit's deposits was \$55,570 and the bank balance was \$79,640. 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 2006 for real and public utility property taxes represents collections of 2005 taxes. Property tax payments received during 2006 for tangible personal property (other than public utility property) is for 2006 taxes.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

2006 real property taxes are levied after October 1, 2006 on the assessed value as of January 1, 2006, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2006 real property taxes are collected in and intended to finance 2007.

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. 2006 public utility property taxes became a lien December 31, 2005, are levied after October 1, 2006, and are collected in 2007 with real property taxes.

2006 tangible personal property taxes are levied after October 1, 2005, on the value as of December 31, 2005. Collections are made in 2006. Tangible personal property assessments are being phased out – the assessment percentage of all property including inventory for 2006 is 18.75 percent. This will be reduced to 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

The full tax rate for all County operations for the year ended December 31, 2006, was \$11.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2006 property tax receipts were based are as follows:

| | |
|----------------------------------|-------------------------|
| Real Property | \$ 2,845,904,000 |
| Public Utility Personal Property | 71,892,690 |
| Tangible Personal Property | 167,598,120 |
| Total Assessed Value | <u>\$ 3,085,394,810</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.

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, 2006 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 2006 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 revenue while on the modified accrual basis the revenue is deferred.

Note 8. Receivables

Receivables at December 31, 2006, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses) and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Special assessments expected to be collected in more than one year amount to \$3,037,282 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$17,243.

A summary of the principal items of intergovernmental receivables follows:

| <u>Governmental Activities</u> | <u>Amount</u> |
|-----------------------------------------|---------------------------|
| General Fund | |
| Local Government and Revenue Assistance | \$869,547 |
| Grant | 7,451 |
| Property Tax Rollbacks and Exemptions | 303,924 |
| Total General Fund | <u>1,180,922</u> |
| Special Revenue Funds | |
| Mental Retardation | 811,571 |
| Mental Health | 1,470,475 |
| Community Development Administration | 59,525 |
| CASA | 18,760 |
| Intensive Supervision | 22,662 |
| Care and Custody | 47,492 |
| Motor Vehicle License | 2,903,307 |
| Children's Services Levy | 219,524 |
| Child Support | 64,139 |
| Public Assistance | 7 |
| Transportation Administration | 7,737 |
| Aging | 106,452 |
| Victims Witness | 35,414 |
| Violence Against Women | 6,891 |
| Victims of Crime | 28,765 |
| Pretrial Release | 11,202 |
| US Marshall | 166,004 |
| Total Special Revenue Funds | <u>5,979,927</u> |
| Debt Service Fund | |
| General Obligation Bond Retirement | <u>75,981</u> |
| Capital Projects Funds | |
| Road and Bridge | 146,876 |
| Construction | 579,850 |
| Community Development Block Grant | 386,278 |
| Total Capital Projects | <u>1,113,004</u> |
| <i>Total Governmental Activities</i> | <u><u>\$8,349,834</u></u> |

Geauga County, Ohio

Notes to the Basic Financial Statements
December 31, 2006

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 County's radio communications systems. 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. Activity for the year ending December 31, 2006 is as follows:

| | |
|-------------------------------------------|-------------------|
| Balance at beginning of year | \$2,804 |
| Amount distributed to entitled recipients | (2,804) |
| Balance at end of year | <u><u>\$0</u></u> |

All federal food stamps have been destroyed and have been replaced with Electronic Benefits Transfer Cards.

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. The Agency did not receive any funding from the County during 2006.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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 2006. 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 2006, the County contributed \$422,548 to the Center, which represents nineteen percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

Note 12. Public Entity Risk Pools

A. County Risk Sharing Authority

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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 2006 was \$294,646.

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 2006.

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 2006.

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, 2006

budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2006, the County contributed \$28,402, which represents .60 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 2006, 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 2006, 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 2006, the County Commissioners contributed \$40,868, which represents 3.0 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(C)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, 2006

Note 15. Related Party Transactions

During 2006, 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 \$1,912,800.

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, 2006, was as follows:

| | Balance 12/31/05 | Additions | Reductions | Balance 12/31/06 |
|----------------------------------------------|----------------------|--------------------|--------------------|----------------------|
| Government Activities: | | | | |
| <i>Nondepreciable Capital Assets</i> | | | | |
| Land | \$3,010,674 | \$25,000 | \$0 | \$3,035,674 |
| Infrastructure | 103,533,811 | 4,563,144 | (829,487) | 107,267,468 |
| <i>Total Nondepreciable Capital Assets</i> | <u>106,544,485</u> | <u>4,588,144</u> | <u>(829,487)</u> | <u>110,303,142</u> |
| <i>Depreciable Capital Assets</i> | | | | |
| Building and Improvements | 50,914,833 | 1,010,472 | 0 | 51,925,305 |
| Machinery and Equipment | 11,128,517 | 1,862,932 | (135,798) | 12,855,651 |
| Vehicles | 6,477,994 | 688,590 | (495,108) | 6,671,476 |
| <i>Total Depreciable Capital Assets</i> | <u>68,521,344</u> | <u>3,561,994</u> | <u>(630,906)</u> | <u>71,452,432</u> |
| <i>Less Accumulated Depreciation</i> | | | | |
| Buildings and Improvements | (14,321,923) | (1,266,878) | 0 | (15,588,801) |
| Machinery and Equipment | (8,294,726) | (1,219,999) | 135,798 | (9,378,927) |
| Vehicles | (4,221,177) | (914,462) | 495,108 | (4,640,531) |
| <i>Total Accumulated Depreciation</i> | <u>(26,837,826)</u> | <u>(3,401,339)</u> | <u>630,906</u> | <u>(29,608,259)</u> |
| <i>Total Depreciable Capital Assets, Net</i> | 41,683,518 | 160,655 | 0 | 41,844,173 |
| <i>Total Governmental Activities</i> | | | | |
| <i>Capital Assets, Net</i> | <u>\$148,228,003</u> | <u>\$4,748,799</u> | <u>(\$829,487)</u> | <u>\$152,147,315</u> |

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

| | Balance 12/31/05 | Additions | Reductions | Balance 12/31/06 |
|----------------------------------------------------|---------------------|-------------|------------|---------------------|
| 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 | 7,488,528 | 0 | 0 | 7,488,528 |
| Machinery and Equipment | 1,912,998 | 166,558 | (12,425) | 2,067,131 |
| Vehicles | 1,227,694 | 82,950 | (65,917) | 1,244,727 |
| Water and Wastewater Lines | 28,020,546 | 260,000 | (5,724) | 28,274,822 |
| <i>Total Depreciable Capital Assets</i> | 38,649,766 | 509,508 | (84,066) | 39,075,208 |
| <i>Accumulated Depreciation</i> | | | | |
| Buildings and Improvements | (4,303,789) | (187,214) | 0 | (4,491,003) |
| Machinery and Equipment | (1,155,788) | (164,133) | 12,425 | (1,307,496) |
| Vehicles | (1,105,075) | (77,774) | 65,917 | (1,116,932) |
| Water and Wastewater Lines | (9,110,238) | (788,748) | 1,715 | (9,897,271) |
| <i>Total Accumulated Depreciation</i> | (15,674,890) | (1,217,869) | 80,057 | (16,812,702) |
| <i>Total Depreciable Capital Assets, Net</i> | 22,974,876 | (708,361) | (4,009) | 22,262,506 |
| Total Business Type Activities Capital Assets, Net | \$23,931,651 | (\$708,361) | (\$4,009) | \$23,219,281 |

Depreciation expense was charged to governmental activities as follows:

| | |
|--------------------------------------|--------------------|
| General Government | |
| Legislative | \$1,207,651 |
| Judicial | 12,132 |
| Public Safety | 912,806 |
| Public Works | 443,458 |
| Health | 48,305 |
| Human Services | 776,987 |
| Total Governmental Activities | |
| Depreciation Expense | \$3,401,339 |

Geauga County, Ohio

Notes to the Basic Financial Statements
December 31, 2006

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.

The County participates 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, 2006

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) 222-5601 or (800) 222-7377.

For the year ended December 31, 2006, the members of all three plans, except those in law enforcement participating in the traditional plan, were required to contribute 9 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. The County's contribution rate for pension benefits for 2006 was 13.7 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 16.93 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, 2006, 2005, and 2004 were \$4,621,408, \$4,359,697, and \$4,311,040, respectively; 100 percent has been contributed for 2006, 2005 and 2004. Contributions to the member-directed plan for 2006 were \$86,437 made by the County and \$56,783 made by the plan members.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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. The Workshop's instructors participate in STRS Ohio. 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, by calling (614) 227-4090, or by visiting the STRS Ohio website at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. 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, 2006, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For 2005, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for years ended December 31, 2006, 2005, and 2004 were \$196,491, \$209,143, and \$218,293 respectively; 100 percent has been contributed for fiscal year 2006, 2005 and 2004. Plan members made contributions to the DC and Combined Plans for fiscal year 2006 totaling \$1,045.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2006*

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 qualified survivor benefit recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. 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 2006 local government employer contribution rate was 13.70 percent of covered payroll (16.93 percent for public safety and law enforcement); 4.50 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the individual entry age actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.50 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 0.5 and 6.0 percent annually for the next nine years and 4.00 percent annually after nine 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, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 369,214. The number of active contributing participants for both plans used in the December 31, 2005, actuarial valuation was 358,804. Actual employer contributions for 2006 which were used to fund postemployment benefits were \$1,134,140. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2005, (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 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. To improve the solvency of the Health Care Fund, OPERS created a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006 and January 1, 2007, 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, 2006

All STRS Ohio 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, 2006, 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 \$14,035 for fiscal year 2006.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. At June 30, 2006, the balance in the Fund was \$3.5 billion. For the year ended June 30, 2006, net health care costs paid by STRS Ohio were \$282,743,000 and STRS Ohio had 119,184 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 collective 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, 2006

Note 22. Interfund Transfers and Balances

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2006, consisted of the following:

| Transfers To | Transfers From | | | | Totals |
|-----------------------------------|-------------------------|-----------------------|--------------------|--------------------------------|---------------------|
| | Governmental Activities | | | Business Type Activities | |
| | General | Mental Retardation | Nonmajor | Water Resources | |
| <i>Governmental Activities</i> | | | | | |
| General | \$0 | \$0 | \$533,250 | \$0 | \$533,250 |
| Mental Retardation | 0 | 0 | 1,671 | 0 | 1,671 |
| Debt Service | 0 | 0 | 267,575 | 165,556 | 433,131 |
| Construction | 1,088,022 | 211,589 | 300,910 | 0 | 1,600,521 |
| <i>Nonmajor Funds:</i> | | | | | |
| Aging | 32,000 | 0 | 0 | 0 | 32,000 |
| Community Development | | | | | |
| Administration | 56,260 | 0 | 70,519 | 0 | 126,779 |
| CASA | 96,660 | 0 | 0 | 0 | 96,660 |
| County Home | 431,376 | 0 | 0 | 0 | 431,376 |
| Motor Vehicle License | 95,000 | 0 | 626,300 | 0 | 721,300 |
| Court Technology | 91,740 | 0 | 24,852 | 0 | 116,592 |
| 800 System Communications | 40,000 | 0 | 0 | 0 | 40,000 |
| 911 | 500,000 | 0 | 0 | 0 | 500,000 |
| Permanent Improvement | 2,613,973 | 0 | 0 | 0 | 2,613,973 |
| Computerization | 338,000 | 0 | 0 | 0 | 338,000 |
| Revolving Loan | 29,782 | 0 | 0 | 0 | 29,782 |
| Local Revolving Loan | 205,000 | 0 | 0 | 0 | 205,000 |
| Infrastructure Loan | 0 | 0 | 143,218 | 0 | 143,218 |
| Transportation Administration | 45,000 | 0 | 0 | 0 | 45,000 |
| Volunteer Guardianship | 0 | 0 | 15,000 | 0 | 15,000 |
| MRDD Donation | 11,901 | 0 | 0 | 0 | 11,901 |
| Public Assistance | 108,627 | 0 | 803,686 | 0 | 912,313 |
| VAWA | 16,964 | 0 | 0 | 0 | 16,964 |
| Victim Witness | 15,429 | 0 | 0 | 0 | 15,429 |
| Community Development Block Grant | 0 | 0 | 63,200 | 128,163 | 191,363 |
| MRDD Residential Service | 0 | 1,063,000 | 0 | 0 | 1,063,000 |
| Youth Center | 462,481 | 0 | 77,236 | 0 | 539,717 |
| REAF | 0 | 0 | 25,000 | 0 | 25,000 |
| DARE | 8,644 | 0 | 0 | 0 | 8,644 |
| Criminal Investigator | 20,000 | 0 | 0 | 0 | 20,000 |
| Total Nonmajor Funds | <u>5,218,837</u> | <u>1,063,000</u> | <u>1,849,011</u> | <u>128,163</u> | <u>8,259,011</u> |
| Total Governmental Activities | <u>6,306,859</u> | <u>1,274,589</u> | <u>2,952,417</u> | <u>293,719</u> | <u>10,827,584</u> |
| <i>Business Type Activities</i> | | | | | |
| Water Resources | 80,000 | 0 | 590,021 | 0 | 670,021 |
| Storm Water | 35,000 | 0 | 0 | 0 | 35,000 |
| Total Business Type Activities | <u>115,000</u> | <u>0</u> | <u>590,021</u> | <u>0</u> | <u>705,021</u> |
| Total | <u>\$6,421,859</u> | <u>\$1,274,589</u> | <u>\$3,542,438</u> | <u>\$293,719</u> | <u>\$11,532,605</u> |

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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, 2006, 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 | | | |
|-------------------------------|----------------------|----------------------------------|-------------------|-----------|
| | General | Transportation Administration | Water District | Total |
| Major Funds: | | | | |
| General | \$0 | \$0 | \$3,017 | \$3,017 |
| MRDD | 0 | 0 | 20 | 20 |
| Construction | 272,918 | 0 | 0 | 272,918 |
| Nonmajor Funds: | | | | |
| Motor Vehicle License | 125,000 | 0 | 65 | 125,065 |
| Transportation Administration | 51,000 | 0 | 0 | 51,000 |
| Aging | 0 | 16,515 | 0 | 16,515 |
| Public Assistance | 0 | 137 | 0 | 137 |
| Total Governmental Funds | \$448,918 | \$16,652 | \$3,102 | \$468,672 |

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Note 23. Long-Term Debt

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

| | Original Issue Date | Original Issue Amount | Maturity Date | Interest Rate |
|-------------------------------------|------------------------|--------------------------|------------------|------------------|
| 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% |
| 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 Treatment Plant | 2004 | 8,731,591 | 01/01/2026 | 1.67% |
| Parkman Treatment Plant | 2006 | 3,403,436 | 04/27/2009 | 4.26% |
| Waterline Installation | 2006 | 560,000 | 07/01/2026 | 5.09% |

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Changes in the County's long-term obligations during the year ended December 31, 2006, consist of the following:

| | Balance 12/31/2005 | Increase | Decrease | Balance 12/31/2006 | Amounts Due in One Year |
|---------------------------------------|-----------------------|--------------------|--------------------|-----------------------|-------------------------------|
| Governmental Activities | | | | | |
| General Obligation Bonds: | | | | | |
| County Highway Garage/Storage | \$455,000 | \$0 | \$220,000 | \$235,000 | \$235,000 |
| Special Assessment Bonds: | | | | | |
| Sanitary Sewer - Aquilla | 138,600 | 0 | 7,700 | 130,900 | 7,700 |
| Sanitary Sewer - Aquilla | 2,772 | 0 | 154 | 2,618 | 154 |
| Sanitary Sewer - Improvement | 1,025,000 | 0 | 105,000 | 920,000 | 110,000 |
| Sanitary Sewer - Chagrin Falls Park | 467,590 | 0 | 7,199 | 460,391 | 7,577 |
| Sanitary Sewer - Bainbridge | 1,755,000 | 0 | 130,000 | 1,625,000 | 140,000 |
| <i>Total Special Assessment Bonds</i> | <u>3,388,962</u> | <u>0</u> | <u>250,053</u> | <u>3,138,909</u> | <u>265,431</u> |
| Capital Leases | <u>0</u> | <u>56,453</u> | <u>12,688</u> | <u>43,765</u> | <u>27,593</u> |
| Compensated Absences | <u>1,645,035</u> | <u>1,865,639</u> | <u>1,643,480</u> | <u>1,867,194</u> | <u>69,865</u> |
| Notes | <u>600,000</u> | <u>400,000</u> | <u>600,000</u> | <u>400,000</u> | <u>0</u> |
| <i>Total Governmental Activities</i> | <u>\$6,088,997</u> | <u>\$2,265,639</u> | <u>\$2,713,533</u> | <u>\$5,684,868</u> | <u>\$597,889</u> |
| Business Type Activities: | | | | | |
| General Obligation Bond: | | | | | |
| Sewer - McFarland Creek | 65,000 | 0 | 65,000 | 0 | 0 |
| Revenue Bond: | | | | | |
| Burton Lakes | 150,000 | 0 | 7,000 | 143,000 | 7,000 |
| OPWC Loan | | | | | |
| Valley View | 367,500 | 0 | 26,249 | 341,251 | 26,250 |
| OWDA Loans: | | | | | |
| Chagrin Hts | 419,388 | 0 | 29,109 | 390,279 | 30,332 |
| Bellwood Sewer | 821,808 | 0 | 46,393 | 775,415 | 48,031 |
| Valley View | 3,255,210 | 0 | 168,321 | 3,086,889 | 174,263 |
| Auburn Corners | 1,974,566 | 0 | 106,728 | 1,867,838 | 0 |
| County Water Tower | 249,167 | 0 | 13,434 | 235,733 | 13,912 |
| Water Treatment Plant | 641,427 | 0 | 31,550 | 609,877 | 32,879 |
| McFarland Treatment Plant | 6,718,757 | 1,571,691 | 373,767 | 7,916,681 | 0 |
| Parkman Treatment Plant | 0 | 790,726 | 0 | 790,726 | 0 |
| Waterline Installation | 0 | 212,831 | 8,226 | 204,605 | 0 |
| <i>Total OWDA Loans</i> | <u>14,080,323</u> | <u>2,575,248</u> | <u>777,528</u> | <u>15,878,043</u> | <u>299,417</u> |
| Compensated Absences | <u>185,397</u> | <u>59,519</u> | <u>59,688</u> | <u>185,228</u> | <u>0</u> |
| <i>Total Business Type Activities</i> | <u>\$14,848,220</u> | <u>\$2,634,767</u> | <u>\$935,465</u> | <u>\$16,547,522</u> | <u>\$332,667</u> |

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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, 2006 are as follows:

Governmental Activities:

| Year | General Obligation Bonds | | Special Assessment Bonds | | Total | |
|-----------|--------------------------|-----------------|--------------------------|--------------------|--------------------|--------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2007 | \$235,000 | \$14,335 | \$265,431 | \$180,997 | \$500,431 | \$195,332 |
| 2008 | 0 | 0 | 280,829 | 164,506 | 280,829 | 164,506 |
| 2009 | 0 | 0 | 301,247 | 147,031 | 301,247 | 147,031 |
| 2010 | 0 | 0 | 316,688 | 128,295 | 316,688 | 128,295 |
| 2011 | 0 | 0 | 337,152 | 108,574 | 337,152 | 108,574 |
| 2012-2016 | 0 | 0 | 1,218,613 | 271,790 | 1,218,613 | 271,790 |
| 2017-2021 | 0 | 0 | 109,458 | 98,496 | 109,458 | 98,496 |
| 2022-2026 | 0 | 0 | 106,359 | 69,281 | 106,359 | 69,281 |
| 2027-2031 | 0 | 0 | 117,080 | 41,658 | 117,080 | 41,658 |
| 2032-2035 | 0 | 0 | 86,052 | 9,190 | 86,052 | 9,190 |
| Total | <u>\$235,000</u> | <u>\$14,335</u> | <u>\$3,138,909</u> | <u>\$1,219,818</u> | <u>\$3,373,909</u> | <u>\$1,234,153</u> |

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Business Type Activities:

| Year | Revenue Bond | | OPWC | OWDA Loans | | Totals | |
|-----------|------------------|-----------------|------------------|--------------------|--------------------|--------------------|--------------------|
| | Principal | Interest | Loan | Principal | Interest | Principal | Interest |
| 2007 | \$7,000 | \$7,150 | \$26,250 | \$299,417 | 182,385 | \$332,667 | \$189,535 |
| 2008 | 7,000 | 6,800 | 26,250 | 310,417 | 171,385 | \$343,667 | \$178,185 |
| 2009 | 7,000 | 6,450 | 26,250 | 321,822 | 159,978 | \$355,072 | \$166,428 |
| 2010 | 8,000 | 6,100 | 26,250 | 333,649 | 148,151 | \$367,899 | \$154,251 |
| 2011 | 8,000 | 5,700 | 26,250 | 345,913 | 135,890 | \$380,163 | \$141,590 |
| 2012-2016 | 47,000 | 22,050 | 131,251 | 1,930,000 | 481,700 | \$2,108,251 | \$503,750 |
| 2017-2021 | 59,000 | 9,150 | 78,750 | 1,556,976 | 122,549 | \$1,694,726 | \$131,699 |
| Totals | <u>\$143,000</u> | <u>\$63,400</u> | <u>\$341,251</u> | <u>\$5,098,194</u> | <u>\$1,402,038</u> | <u>\$5,582,445</u> | <u>\$1,465,438</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 | \$1,867,838 |
| McFarland Treatment Plant | 7,916,681 |
| Parkman Treatment Plant | 790,726 |
| Waterline Instalation | <u>204,605</u> |
| Total | <u>\$10,779,850</u> |

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

The effects of the debt limitations described above at December 31, 2006, are an overall debt margin of \$68,408,822; and an unvoted debt margin of \$23,627,900.

The County has issued six issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$34,785,000 at December 31, 2006 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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Note 24. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2006, follows:

| | Balance 12/31/05 | Issued | Retired | Balance 12/31/06 |
|-----------------------------------|---------------------|--------------------|---------------------|---------------------|
| 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% | 1,450,000 | 1,200,000 | 1,450,000 | 1,200,000 |
| Jail Construction 4.0% | 8,400,000 | 7,200,000 | 8,400,000 | 7,200,000 |
| <i>Total</i> | <u>\$10,050,000</u> | <u>\$8,600,000</u> | <u>\$10,050,000</u> | <u>\$8,600,000</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.

Note 25. Capital Leases

In 2006, the County entered into a lease for several public safety vehicles. The County's lease obligation meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", and has been recorded on the government-wide statements. The vehicles have been capitalized in the amount of \$56,453, the present value of the minimum lease payments at the inception of the lease. The book value as of December 31, 2006 was \$45,162. In 2007 the County will be making lease payments of \$29,981 which is made up of \$27,593 in principal and \$2,388 in interest.

The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

| | Year Ended December 31, |
|-----------------------------------|-------------------------|
| | 2007 |
| | 2008 |
| Total Minimum Lease Payments | <u>46,692</u> |
| Less Amount Representing Interest | <u>(2,927)</u> |
| Present Value of Lease Payments | <u>\$43,765</u> |

Capital lease payments have been reclassified and reflected as debt service in the fund financial statement for the general fund. These expenditures are reflected as program expenditures on a budgetary basis.

Note 26. Subsequent Events

On February 28, 2007, the County retired \$600,000 in bond anticipation notes and reissued \$400,000 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 February 28, 2008.

Geauga County, Ohio

Required Supplementary Information

Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2006

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 2006 for the preservation of these assets.

The Geauga County Engineer administers 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 most recent assessment found that one hundred percent (100%) of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating and an overall appraisal rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain bridges in the County where ninety-five percent (95%) of the structures have a overall bridge appraisal rating of 5 or more. The most recent assessment found that ninety-seven percent (97%) of the County bridges have a numerical rating of 5 or higher.

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

| <u>Condition</u> | <u>Rating</u> | <u>Number of Bridges</u> |
|--------------------|---------------|--------------------------|
| Failed | 0 | |
| "Imminent" Failure | 1 | |
| Critical | 2 | |
| Serious | 3 | |
| Poor | 4 | 5 |
| Fair | 5 | 20 |
| Satisfactory | 6 | 58 |
| Good | 7 | 20 |
| Very Good | 8 | 62 |
| Excellent | 9 | 23 |
| | | <hr/> |
| | | 188 |

Geauga County, Ohio

Required Supplementary Information

Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2006

The following summarizes the overall ratings as of December 31, 2006, 2005, 2004 and 2003:

| Condition Assessment | 2006 | | 2005 | | 2004 | | 2003 | |
|----------------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|
| | Lane Miles | % of Lane Miles | Lane Miles | % of Lane Miles | Lane Miles | % of Lane Miles | Lane Miles | % of Lane Miles |
| Fair or Better | 227.6 | 100% | 227.4 | 99% | 224.1 | 98% | 211.7 | 93% |
| Less than Fair | 0 | 0% | 1.2 | 1% | 4.5 | 2% | 16 | 7% |
| | Number of Bridges | % of Bridges | Number of Bridges | % of Bridges | Number of Bridges | % of Bridges | Number of Bridges | % of Bridges |
| Fair or Better | 183 | 97% | 183 | 97% | 185 | 98% | 183 | 96% |
| Less than Fair | 5 | 3% | 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 |
|------|-----------------------|---------------------|-------------|
| 2006 | \$9,847,528 | \$8,479,991 | \$1,367,537 |
| 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 for 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.

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

(Continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – Continued

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.

EPA Water Pollution - 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.

Local Revolving Loan – To account for local monies used to fund loans made by the County to local businesses and the subsequent repayment of these loans.

Local Infrastructure Loan – To account for local monies used to fund infrastructure loans made by the County to local businesses and the subsequent repayment of these loans.

(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
Violence Against Women Act
Victims of Crime Act
Victim Advocate
Sheriff K-9 Unit
Court Security
Concealed Handgun
US Marshall

Indigent Guardianship
Drug Prosecution
Education and Enforcement
Juvenile Indigent Drivers
Commissary Fund
COPS More
Chardon Tower
PreTrial Release
Law Enforcement Block Grant
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 HUD HOUSING 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.

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

Geauga County, Ohio

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2006

| | Nonmajor Special Revenue Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|-------------------------------------------------------------|-----------------------------------------|------------------------------------------|--------------------------------------------|
| Assets: | | | |
| Equity in Pooled Cash and Cash Equivalents | \$10,343,958 | \$5,192,034 | \$15,535,992 |
| Cash and Cash Equivalents in Segregated Accounts | 12,311 | 0 | 12,311 |
| Material and Supplies Inventory | 536,390 | 0 | 536,390 |
| Accrued Interest Receivable | 0 | 212 | 212 |
| Accounts Receivable | 154,153 | 4,100 | 158,253 |
| Interfund Receivable | 16,652 | 0 | 16,652 |
| Intergovernmental Receivable | 3,697,881 | 533,154 | 4,231,035 |
| Property Taxes Receivable | 3,505,622 | 2,925,000 | 6,430,622 |
| Loans Receivable | 3,073,238 | 0 | 3,073,238 |
| <i>Total Assets</i> | <u>\$21,340,205</u> | <u>\$8,654,500</u> | <u>\$29,994,705</u> |
| Liabilities: | | | |
| Accounts Payable | \$326,926 | \$43,608 | \$370,534 |
| Accrued Wages | 343,610 | 0 | 343,610 |
| Contracts Payable | 317,675 | 135,517 | 453,192 |
| Intergovernmental Payable | 375,058 | 0 | 375,058 |
| Interfund Payable | 192,717 | 0 | 192,717 |
| Deferred Revenue | 6,799,608 | 3,458,154 | 10,257,762 |
| <i>Total Liabilities</i> | <u>8,355,594</u> | <u>3,637,279</u> | <u>11,992,873</u> |
| Fund Balances: | | | |
| Reserved for Encumbrances | 1,001,333 | 212,669 | 1,214,002 |
| Reserved for Loans | 3,073,238 | 0 | 3,073,238 |
| Unreserved, Undesignated, Reported in Special Revenue Funds | 8,910,040 | 0 | 8,910,040 |
| Capital Projects Funds | 0 | 4,804,552 | 4,804,552 |
| <i>Total Fund Balances</i> | <u>12,984,611</u> | <u>5,017,221</u> | <u>18,001,832</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$21,340,205</u> | <u>\$8,654,500</u> | <u>\$29,994,705</u> |

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2006*

| | Nonmajor Special Revenue Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---------------------------------------------------------|-----------------------------------------|------------------------------------------|--------------------------------------------|
| Revenues: | | | |
| Property and Other Taxes | \$3,483,580 | \$2,914,219 | \$6,397,799 |
| Permissive Motor Vehicle License Tax | 502,844 | 0 | 502,844 |
| Charges for Services | 3,071,090 | 52,075 | 3,123,165 |
| Licenses and Permits | 166,805 | 0 | 166,805 |
| Fines and Forfeitures | 145,139 | 0 | 145,139 |
| Intergovernmental | 16,890,749 | 3,470,428 | 20,361,177 |
| Special Assessments | 5,814 | 0 | 5,814 |
| Interest | 182,735 | 6,286 | 189,021 |
| Contributions/Donations | 36,930 | 0 | 36,930 |
| Other | 1,339,446 | 45,337 | 1,384,783 |
| <i>Total Revenues</i> | <u>25,825,132</u> | <u>6,488,345</u> | <u>32,313,477</u> |
| Expenditures: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 2,603,307 | 0 | 2,603,307 |
| Judicial | 923,069 | 0 | 923,069 |
| Public Safety | 1,908,616 | 0 | 1,908,616 |
| Public Works | 5,817,016 | 0 | 5,817,016 |
| Health | 219,032 | 0 | 219,032 |
| Human Services | 15,700,925 | 0 | 15,700,925 |
| Economic Development and Assistance | 299,248 | 0 | 299,248 |
| Capital Outlay | 0 | 6,297,466 | 6,297,466 |
| <i>Total Expenditures</i> | <u>27,471,213</u> | <u>6,297,466</u> | <u>33,768,679</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,646,081)</u> | <u>190,879</u> | <u>(1,455,202)</u> |
| Other Financing Sources (Uses): | | | |
| Transfers In | 5,115,675 | 3,143,336 | 8,259,011 |
| Transfers Out | (2,271,225) | (1,271,213) | (3,542,438) |
| <i>Total Other Financing Sources (Uses)</i> | <u>2,844,450</u> | <u>1,872,123</u> | <u>4,716,573</u> |
| <i>Net Change in Fund Balances</i> | 1,198,369 | 2,063,002 | 3,261,371 |
| <i>Fund Balances at Beginning of Year</i> | <u>11,786,242</u> | <u>2,954,219</u> | <u>14,740,461</u> |
| <i>Fund Balances at End of Year</i> | <u>\$12,984,611</u> | <u>\$5,017,221</u> | <u>\$18,001,832</u> |

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006*

| | <u>Real Estate Assessment</u> | <u>Delinquent Tax Collector</u> | <u>Community Development Administration</u> | <u>County Recorder Micrographics</u> |
|-----------------------------------------------------|-----------------------------------|-------------------------------------|-----------------------------------------------------|----------------------------------------------|
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$941,403 | \$1,002,766 | \$37,060 | \$115,601 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Material and Supplies Inventory | 1,474 | 0 | 1,894 | 0 |
| Accounts Receivable | 42 | 0 | 0 | 252 |
| Interfund Receivable | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 0 | 0 | 59,525 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u><u>\$942,919</u></u> | <u><u>\$1,002,766</u></u> | <u><u>\$98,479</u></u> | <u><u>\$115,853</u></u> |
| Liabilities: | | | | |
| Accounts Payable | \$15,996 | \$11,847 | \$1,741 | \$0 |
| Accrued Wages | 26,217 | 3,037 | 5,822 | 0 |
| Contracts Payable | 528 | 0 | 6,450 | 4,687 |
| Intergovernmental Payable | 25,252 | 2,212 | 6,012 | 0 |
| Interfund Payable | 0 | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 59,525 | 0 |
| <i>Total Liabilities</i> | <u><u>67,993</u></u> | <u><u>17,096</u></u> | <u><u>79,550</u></u> | <u><u>4,687</u></u> |
| Fund Balances: | | | | |
| Reserved for Encumbrances | 83,315 | 3,302 | 4,288 | 4,709 |
| Reserved for Loans | 0 | 0 | 0 | 0 |
| Unreserved (Deficit) | 791,611 | 982,368 | 14,641 | 106,457 |
| <i>Total Fund Balances</i> | <u><u>874,926</u></u> | <u><u>985,670</u></u> | <u><u>18,929</u></u> | <u><u>111,166</u></u> |
| <i>Total Liabilities and Fund Balances</i> | <u><u>\$942,919</u></u> | <u><u>\$1,002,766</u></u> | <u><u>\$98,479</u></u> | <u><u>\$115,853</u></u> |

| <u>Escrow Interest</u> | <u>Bicentennial</u> | <u>Help America Vote</u> | <u>Certificate of Title</u> | <u>CASA</u> |
|----------------------------|---------------------|----------------------------------|---------------------------------|-----------------|
| \$45,867 | \$12,821 | \$2,638 | \$330,233 | \$40,434 |
| 0 | 0 | 0 | 1,604 | 0 |
| 0 | 0 | 0 | 1,489 | 267 |
| 0 | 0 | 0 | 25,613 | 2,084 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 18,760 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>\$45,867</u> | <u>\$12,821</u> | <u>\$2,638</u> | <u>\$358,939</u> | <u>\$61,545</u> |
| \$0 | \$0 | \$0 | \$584 | \$245 |
| 0 | 0 | 0 | 8,160 | 3,292 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 7,979 | 4,145 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 18,760 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>16,723</u> | <u>26,442</u> |
| 0 | 0 | 0 | 3,239 | 913 |
| 0 | 0 | 0 | 0 | 0 |
| 45,867 | 12,821 | 2,638 | 338,977 | 34,190 |
| <u>45,867</u> | <u>12,821</u> | <u>2,638</u> | <u>342,216</u> | <u>35,103</u> |
| <u>\$45,867</u> | <u>\$12,821</u> | <u>\$2,638</u> | <u>\$358,939</u> | <u>\$61,545</u> |

(Continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006*

| | <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 | \$6,629 | \$318,240 | \$85 | \$94,472 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Material and Supplies Inventory | 0 | 0 | 0 | 3,828 |
| Accounts Receivable | 0 | 0 | 0 | 30 |
| Interfund Receivable | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 22,662 | 47,492 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$29,291</u> | <u>\$365,732</u> | <u>\$85</u> | <u>\$98,330</u> |
| Liabilities: | | | | |
| Accounts Payable | \$0 | \$402 | \$0 | \$221 |
| Accrued Wages | 1,230 | 4,391 | 0 | 4,122 |
| Contracts Payable | 0 | 5,723 | 0 | 1,096 |
| Intergovernmental Payable | 1,274 | 4,561 | 0 | 4,164 |
| Interfund Payable | 0 | 0 | 0 | 0 |
| Deferred Revenue | 12,876 | 23,746 | 0 | 0 |
| <i>Total Liabilities</i> | <u>15,380</u> | <u>38,823</u> | <u>0</u> | <u>9,603</u> |
| Fund Balances: | | | | |
| Reserved for Encumbrances | 120 | 6,194 | 0 | 0 |
| Reserved for Loans | 0 | 0 | 0 | 0 |
| Unreserved (Deficit) | 13,791 | 320,715 | 85 | 88,727 |
| <i>Total Fund Balances</i> | <u>13,911</u> | <u>326,909</u> | <u>85</u> | <u>88,727</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$29,291</u> | <u>\$365,732</u> | <u>\$85</u> | <u>\$98,330</u> |

| <u>Juvenile Recovery</u> | <u>Common Pleas Indigent Driver</u> | <u>911 Program</u> | <u>800 System Communication</u> | <u>Youth Center</u> |
|------------------------------|-----------------------------------------|------------------------|-------------------------------------|-------------------------|
| \$22,352 | \$75 | \$311,739 | \$112,032 | \$208,096 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 825 | 0 | 948 |
| 1,503 | 25 | 0 | 356 | 2,915 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>\$23,855</u> | <u>\$100</u> | <u>\$312,564</u> | <u>\$112,388</u> | <u>\$211,959</u> |
| \$0 | \$0 | \$6,391 | \$4,627 | \$10,806 |
| 0 | 0 | 0 | 900 | 13,503 |
| 176 | 0 | 51,735 | 9,259 | 1,303 |
| 0 | 0 | 5,115 | 1,060 | 14,078 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>176</u> | <u>0</u> | <u>63,241</u> | <u>15,846</u> | <u>39,690</u> |
| 324 | 0 | 134,937 | 7,764 | 6,157 |
| 0 | 0 | 0 | 0 | 0 |
| 23,355 | 100 | 114,386 | 88,778 | 166,112 |
| <u>23,679</u> | <u>100</u> | <u>249,323</u> | <u>96,542</u> | <u>172,269</u> |
| <u>\$23,855</u> | <u>\$100</u> | <u>\$312,564</u> | <u>\$112,388</u> | <u>\$211,959</u> |

(Continued)

Geauga County, Ohio

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2006

| | DARE Grant | Motor Vehicle License | Ditch Maintenance | Dog and Kennel |
|-----------------------------------------------------|-----------------|-----------------------------|----------------------|-------------------|
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$53,014 | \$1,505,411 | \$11,452 | \$110,212 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Material and Supplies Inventory | 0 | 502,622 | 0 | 5,419 |
| Accounts Receivable | 0 | 2,535 | 0 | 0 |
| Interfund Receivable | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 0 | 2,903,307 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$53,014</u> | <u>\$4,913,875</u> | <u>\$11,452</u> | <u>\$115,631</u> |
| Liabilities: | | | | |
| Accounts Payable | \$595 | \$11,303 | \$0 | \$2,538 |
| Accrued Wages | 0 | 92,744 | 0 | 4,838 |
| Contracts Payable | 0 | 53,994 | 0 | 791 |
| Intergovernmental Payable | 2,132 | 98,673 | 0 | 4,708 |
| Interfund Payable | 0 | 125,065 | 0 | 0 |
| Deferred Revenue | 0 | 2,627,819 | 0 | 0 |
| <i>Total Liabilities</i> | <u>2,727</u> | <u>3,009,598</u> | <u>0</u> | <u>12,875</u> |
| Fund Balances: | | | | |
| Reserved for Encumbrances | 3,405 | 84,945 | 0 | 20,861 |
| Reserved for Loans | 0 | 0 | 0 | 0 |
| Unreserved (Deficit) | 46,882 | 1,819,332 | 11,452 | 81,895 |
| <i>Total Fund Balances</i> | <u>50,287</u> | <u>1,904,277</u> | <u>11,452</u> | <u>102,756</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$53,014</u> | <u>\$4,913,875</u> | <u>\$11,452</u> | <u>\$115,631</u> |

| <u>EPA Water Pollution</u> | <u>Children's Services Levy</u> | <u>M. R. Residential Services</u> | <u>Child Support Enforcement</u> | <u>Transportation Administration</u> |
|------------------------------------|-------------------------------------|-------------------------------------------|------------------------------------------|------------------------------------------|
| \$1,746 | \$1,193,795 | \$322,492 | \$459,929 | \$78,852 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 7,563 |
| 0 | 109,669 | 0 | 0 | 419 |
| 0 | 0 | 0 | 0 | 16,652 |
| 0 | 219,524 | 0 | 64,139 | 7,737 |
| 0 | 1,713,542 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>\$1,746</u> | <u>\$3,236,530</u> | <u>\$322,492</u> | <u>\$524,068</u> | <u>\$111,223</u> |
| \$0 | \$29,756 | \$1,151 | \$0 | \$114 |
| 0 | 0 | 0 | 15,912 | 22,542 |
| 0 | 49,871 | 6,952 | 11,693 | 12,841 |
| 0 | 102 | 0 | 16,321 | 24,520 |
| 0 | 0 | 0 | 0 | 51,000 |
| 0 | 1,933,066 | 0 | 0 | 3,727 |
| <u>0</u> | <u>2,012,795</u> | <u>8,103</u> | <u>43,926</u> | <u>114,744</u> |
| 0 | 127,384 | 17,689 | 13,853 | 2,206 |
| 0 | 0 | 0 | 0 | 0 |
| 1,746 | 1,096,351 | 296,700 | 466,289 | (5,727) |
| <u>1,746</u> | <u>1,223,735</u> | <u>314,389</u> | <u>480,142</u> | <u>(3,521)</u> |
| <u>\$1,746</u> | <u>\$3,236,530</u> | <u>\$322,492</u> | <u>\$524,068</u> | <u>\$111,223</u> |

(Continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006*

| | <u>Aging</u> | <u>County Home</u> | <u>Workforce Investment Act</u> | <u>MRDD Donation</u> | <u>Public Assistance</u> |
|-----------------------------------------------------|--------------------|------------------------|-------------------------------------|--------------------------|------------------------------|
| Assets: | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$839,820 | \$119,995 | \$17,447 | \$272,822 | \$664,490 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 | 10,707 |
| Material and Supplies Inventory | 4,876 | 1,907 | 0 | 0 | 2,506 |
| Accounts Receivable | 0 | 0 | 0 | 0 | 0 |
| Interfund Receivable | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 106,452 | 0 | 0 | 0 | 7 |
| Property Taxes Receivable | 1,785,059 | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$2,736,207</u> | <u>\$121,902</u> | <u>\$17,447</u> | <u>\$272,822</u> | <u>\$677,710</u> |
| Liabilities: | | | | | |
| Accounts Payable | \$30,534 | \$5,999 | \$0 | \$0 | \$182,420 |
| Accrued Wages | 35,422 | 14,221 | 0 | 0 | 80,125 |
| Contracts Payable | 44,828 | 10,361 | 0 | 0 | 31,871 |
| Intergovernmental Payable | 42,704 | 14,593 | 0 | 0 | 86,087 |
| Interfund Payable | 16,515 | 0 | 0 | 0 | 137 |
| Deferred Revenue | 1,882,971 | 0 | 0 | 0 | 0 |
| <i>Total Liabilities</i> | <u>2,052,974</u> | <u>45,174</u> | <u>0</u> | <u>0</u> | <u>380,640</u> |
| Fund Balances: | | | | | |
| Reserved for Encumbrances | 54,800 | 17,506 | 0 | 0 | 122,685 |
| Reserved for Loans | 0 | 0 | 0 | 0 | 0 |
| Unreserved (Deficit) | 628,433 | 59,222 | 17,447 | 272,822 | 174,385 |
| <i>Total Fund Balances</i> | <u>683,233</u> | <u>76,728</u> | <u>17,447</u> | <u>272,822</u> | <u>297,070</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$2,736,207</u> | <u>\$121,902</u> | <u>\$17,447</u> | <u>\$272,822</u> | <u>\$677,710</u> |

| <u>Revolving Loan</u> | <u>Farmland Preservation</u> | <u>Local Revolving Loan</u> | <u>Local Infrastructure Loan</u> | <u>Municipal Road Tax</u> | <u>Other Public Safety Funds</u> | <u>Totals</u> |
|---------------------------|----------------------------------|-------------------------------------|------------------------------------------|-----------------------------------|------------------------------------------|---------------------|
| \$445,991 | \$32,934 | \$3,136 | \$49,944 | \$276,514 | \$281,419 | \$10,343,958 |
| 0 | 0 | 0 | 0 | 0 | 0 | 12,311 |
| 0 | 0 | 0 | 0 | 0 | 772 | 536,390 |
| 0 | 0 | 0 | 0 | 0 | 8,710 | 154,153 |
| 0 | 0 | 0 | 0 | 0 | 0 | 16,652 |
| 0 | 0 | 0 | 0 | 0 | 248,276 | 3,697,881 |
| 0 | 0 | 0 | 0 | 7,021 | 0 | 3,505,622 |
| 3,073,238 | 0 | 0 | 0 | 0 | 0 | 3,073,238 |
| <u>\$3,519,229</u> | <u>\$32,934</u> | <u>\$3,136</u> | <u>\$49,944</u> | <u>\$283,535</u> | <u>\$539,177</u> | <u>\$21,340,205</u> |
| \$0 | \$811 | \$0 | \$0 | \$0 | 8,845 | \$326,926 |
| 0 | 0 | 0 | 0 | 0 | 7,132 | 343,610 |
| 0 | 0 | 0 | 12,720 | 0 | 796 | 317,675 |
| 0 | 0 | 0 | 0 | 0 | 9,366 | 375,058 |
| 0 | 0 | 0 | 0 | 0 | 0 | 192,717 |
| 0 | 0 | 0 | 0 | 0 | 237,118 | 6,799,608 |
| <u>0</u> | <u>811</u> | <u>0</u> | <u>12,720</u> | <u>0</u> | <u>263,257</u> | <u>8,355,594</u> |
| 98,448 | 8,000 | 0 | 13,330 | 150,000 | 10,959 | 1,001,333 |
| 3,073,238 | 0 | 0 | 0 | 0 | 0 | 3,073,238 |
| 347,543 | 24,123 | 3,136 | 23,894 | 133,535 | 264,961 | 8,910,040 |
| <u>3,519,229</u> | <u>32,123</u> | <u>3,136</u> | <u>37,224</u> | <u>283,535</u> | <u>275,920</u> | <u>12,984,611</u> |
| <u>\$3,519,229</u> | <u>\$32,934</u> | <u>\$3,136</u> | <u>\$49,944</u> | <u>\$283,535</u> | <u>\$539,177</u> | <u>\$21,340,205</u> |

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006*

| | <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 | 1,437,912 | 236,454 | 0 | 88,097 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 161,079 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Contributions/Donations | 0 | 0 | 0 | 0 |
| Other | 80,569 | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>1,518,481</u> | <u>236,454</u> | <u>161,079</u> | <u>88,097</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 1,227,309 | 118,193 | 162,545 | 82,799 |
| 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>1,227,309</u> | <u>118,193</u> | <u>162,545</u> | <u>82,799</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>291,172</u> | <u>118,261</u> | <u>(1,466)</u> | <u>5,298</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 25,000 | 0 | 126,779 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>25,000</u> | <u>0</u> | <u>126,779</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | 316,172 | 118,261 | 125,313 | 5,298 |
| <i>Fund Balances (Deficit) at Beginning of Year</i> | <u>558,754</u> | <u>867,409</u> | <u>(106,384)</u> | <u>105,868</u> |
| <i>Fund Balances (Deficit) at End of Year</i> | <u>\$874,926</u> | <u>\$985,670</u> | <u>\$18,929</u> | <u>\$111,166</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 | 319,878 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 39,007 | 951,521 | 0 | 27,514 | 39,145 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 23,668 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 11 | 1,371 | 3,610 |
| <u>23,668</u> | <u>39,007</u> | <u>951,521</u> | <u>319,889</u> | <u>28,885</u> | <u>42,755</u> |
| 0 | 52,124 | 960,337 | 0 | 0 | 0 |
| 0 | 0 | 0 | 271,916 | 115,047 | 44,002 |
| 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>52,124</u> | <u>960,337</u> | <u>271,916</u> | <u>115,047</u> | <u>44,002</u> |
| <u>23,668</u> | <u>(13,117)</u> | <u>(8,816)</u> | <u>47,973</u> | <u>(86,162)</u> | <u>(1,247)</u> |
| 0 | 0 | 0 | 0 | 96,660 | 0 |
| 0 | 0 | 0 | (120,000) | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>(120,000)</u> | <u>96,660</u> | <u>0</u> |
| 23,668 | (13,117) | (8,816) | (72,027) | 10,498 | (1,247) |
| <u>22,199</u> | <u>25,938</u> | <u>11,454</u> | <u>414,243</u> | <u>24,605</u> | <u>15,158</u> |
| <u>\$45,867</u> | <u>\$12,821</u> | <u>\$2,638</u> | <u>\$342,216</u> | <u>\$35,103</u> | <u>\$13,911</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, 2006*

| | 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 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 18,269 |
| Intergovernmental | 258,907 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Contributions/Donations | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 277 | 0 |
| <i>Total Revenues</i> | 258,907 | 0 | 277 | 18,269 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 240,306 | 15,000 | 230,683 | 6,115 |
| 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> | 240,306 | 15,000 | 230,683 | 6,115 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 18,601 | (15,000) | (230,406) | 12,154 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 0 | 15,000 | 116,592 | 0 |
| Transfers Out | (77,236) | 0 | (25,000) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | (77,236) | 15,000 | 91,592 | 0 |
| <i>Net Change in Fund Balances</i> | (58,635) | 0 | (138,814) | 12,154 |
| <i>Fund Balances (Deficit) at Beginning of Year</i> | 385,544 | 85 | 227,541 | 11,525 |
| <i>Fund Balances (Deficit) at End of Year</i> | \$326,909 | \$85 | \$88,727 | \$23,679 |

| <u>Common Pleas Indigent Driver</u> | <u>911 Program</u> | <u>800 System Communication</u> | <u>Youth Center</u> | <u>DARE Grant</u> | <u>Motor Vehicle License</u> |
|-----------------------------------------|------------------------|-------------------------------------|-------------------------|-----------------------|--------------------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 437,060 |
| 25 | 0 | 0 | 0 | 0 | 106,798 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 113,027 |
| 0 | 0 | 0 | 7,095 | 69,559 | 5,393,795 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 63,777 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 358,007 | 120,001 | 19,308 | 911 | 23,314 |
| <u>50</u> | <u>358,007</u> | <u>120,001</u> | <u>26,403</u> | <u>70,470</u> | <u>6,137,771</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 531,435 | 160,407 | 565,855 | 83,564 | 0 |
| 0 | 0 | 0 | 0 | 0 | 5,817,016 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>531,435</u> | <u>160,407</u> | <u>565,855</u> | <u>83,564</u> | <u>5,817,016</u> |
| <u>50</u> | <u>(173,428)</u> | <u>(40,406)</u> | <u>(539,452)</u> | <u>(13,094)</u> | <u>320,755</u> |
| 0 | 500,000 | 40,000 | 539,717 | 8,644 | 721,300 |
| 0 | (400,000) | 0 | 0 | 0 | (247,535) |
| <u>0</u> | <u>100,000</u> | <u>40,000</u> | <u>539,717</u> | <u>8,644</u> | <u>473,765</u> |
| 50 | (73,428) | (406) | 265 | (4,450) | 794,520 |
| <u>50</u> | <u>322,751</u> | <u>96,948</u> | <u>172,004</u> | <u>54,737</u> | <u>1,109,757</u> |
| <u>\$100</u> | <u>\$249,323</u> | <u>\$96,542</u> | <u>\$172,269</u> | <u>\$50,287</u> | <u>\$1,904,277</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, 2006*

| | <u>Ditch Maintenance</u> | <u>Dog and Kennel</u> | <u>EPA Water Pollution</u> | <u>Children's Services Levy</u> |
|---------------------------------------------------------|------------------------------|---------------------------|------------------------------------|-------------------------------------|
| Revenues: | | | | |
| Property and Other Taxes | \$0 | \$0 | \$0 | \$1,725,026 |
| Permissive Motor Vehicle License Tax | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 3,850 | 0 | 0 |
| Licenses and Permits | 0 | 134,430 | 0 | 0 |
| Fines and Forfeitures | 0 | 7,533 | 0 | 0 |
| Intergovernmental | 0 | 0 | 1,746 | 1,794,112 |
| Special Assessments | 5,814 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Contributions/Donations | 0 | 0 | 0 | 0 |
| Other | 0 | 78,634 | 0 | 45,053 |
| <i>Total Revenues</i> | <u>5,814</u> | <u>224,447</u> | <u>1,746</u> | <u>3,564,191</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 | 219,032 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 2,469,429 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>0</u> | <u>219,032</u> | <u>0</u> | <u>2,469,429</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>5,814</u> | <u>5,415</u> | <u>1,746</u> | <u>1,094,762</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | (783,000) |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(783,000)</u> |
| <i>Net Change in Fund Balances</i> | 5,814 | 5,415 | 1,746 | 311,762 |
| <i>Fund Balances (Deficit) at Beginning of Year</i> | <u>5,638</u> | <u>97,341</u> | <u>0</u> | <u>911,973</u> |
| <i>Fund Balances (Deficit) at End of Year</i> | <u>\$11,452</u> | <u>\$102,756</u> | <u>\$1,746</u> | <u>\$1,223,735</u> |

| <u>M. R. Residential Services</u> | <u>Child Support Enforcement</u> | <u>Transportation Administration</u> | <u>Aging</u> | <u>County Home</u> | <u>Medicaid Risk</u> |
|-------------------------------------------|------------------------------------------|------------------------------------------|------------------|------------------------|--------------------------|
| \$0 | \$0 | \$0 | \$1,758,554 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 318,780 | 328,329 | 0 | 220,221 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 1,297,153 | 567,790 | 719,444 | 439,284 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 98,282 | 107,755 | 9,359 | 190,858 | 5,355 | 0 |
| <u>1,395,435</u> | <u>994,325</u> | <u>1,057,132</u> | <u>2,388,696</u> | <u>225,576</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 2,564,263 | 1,077,231 | 1,175,693 | 2,227,790 | 638,416 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>2,564,263</u> | <u>1,077,231</u> | <u>1,175,693</u> | <u>2,227,790</u> | <u>638,416</u> | <u>0</u> |
| <u>(1,168,828)</u> | <u>(82,906)</u> | <u>(118,561)</u> | <u>160,906</u> | <u>(412,840)</u> | <u>0</u> |
| 1,063,000 | 0 | 45,000 | 32,000 | 431,376 | 0 |
| 0 | (20,686) | 0 | 0 | 0 | (1,671) |
| <u>1,063,000</u> | <u>(20,686)</u> | <u>45,000</u> | <u>32,000</u> | <u>431,376</u> | <u>(1,671)</u> |
| (105,828) | (103,592) | (73,561) | 192,906 | 18,536 | (1,671) |
| <u>420,217</u> | <u>583,734</u> | <u>70,040</u> | <u>490,327</u> | <u>58,192</u> | <u>1,671</u> |
| <u>\$314,389</u> | <u>\$480,142</u> | <u>(\$3,521)</u> | <u>\$683,233</u> | <u>\$76,728</u> | <u>\$0</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, 2006*

| | Workforce Investment Act | MRDD Donation | Public Assistance | Revolving Loan |
|---------------------------------------------------------|-----------------------------|------------------|----------------------|-------------------|
| Revenues: | | | | |
| Property and Other Taxes | \$0 | \$0 | \$0 | \$0 |
| Permissive Motor Vehicle License Tax | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 91,127 | 0 | 4,738,920 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 95,290 |
| Contributions/Donations | 0 | 36,930 | 0 | 0 |
| Other | 0 | 0 | 51,235 | 3,683 |
| <i>Total Revenues</i> | 91,127 | 36,930 | 4,790,155 | 98,973 |
| 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 | 104,088 | 0 | 5,444,015 | 0 |
| Economic Development and Assistance | 0 | 0 | 0 | 3,825 |
| <i>Total Expenditures</i> | 104,088 | 0 | 5,444,015 | 3,825 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (12,961) | 36,930 | (653,860) | 95,148 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 0 | 11,901 | 912,313 | 29,782 |
| Transfers Out | 0 | 0 | (304,160) | (256,418) |
| <i>Total Other Financing Sources (Uses)</i> | 0 | 11,901 | 608,153 | (226,636) |
| <i>Net Change in Fund Balances</i> | (12,961) | 48,831 | (45,707) | (131,488) |
| <i>Fund Balances (Deficit) at Beginning of Year</i> | 30,408 | 223,991 | 342,777 | 3,650,717 |
| <i>Fund Balances (Deficit) at End of Year</i> | \$17,447 | \$272,822 | \$297,070 | \$3,519,229 |

| <u>Farmland Preservation</u> | <u>Local Revolving Loan</u> | <u>Local Infrastructure Loan</u> | <u>Municipal Road Tax</u> | <u>Other Public Safety Funds</u> | <u>Totals</u> |
|----------------------------------|-------------------------------------|------------------------------------------|-----------------------------------|------------------------------------------|---------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$3,483,580 |
| 0 | 0 | 0 | 65,784 | 0 | 502,844 |
| 0 | 0 | 0 | 0 | 10,746 | 3,071,090 |
| 0 | 0 | 0 | 0 | 32,375 | 166,805 |
| 0 | 0 | 0 | 0 | 6,310 | 145,139 |
| 0 | 0 | 0 | 0 | 293,551 | 16,890,749 |
| 0 | 0 | 0 | 0 | 0 | 5,814 |
| 0 | 0 | 0 | 0 | 0 | 182,735 |
| 0 | 0 | 0 | 0 | 0 | 36,930 |
| 0 | 3,136 | 0 | 0 | 138,692 | 1,339,446 |
| <u>0</u> | <u>3,136</u> | <u>0</u> | <u>65,784</u> | <u>481,674</u> | <u>25,825,132</u> |
| 0 | 0 | 0 | 0 | 0 | 2,603,307 |
| 0 | 0 | 0 | 0 | 0 | 923,069 |
| 0 | 0 | 0 | 0 | 567,355 | 1,908,616 |
| 0 | 0 | 0 | 0 | 0 | 5,817,016 |
| 0 | 0 | 0 | 0 | 0 | 219,032 |
| 0 | 0 | 0 | 0 | 0 | 15,700,925 |
| 4,948 | 200,000 | 90,475 | 0 | 0 | 299,248 |
| <u>4,948</u> | <u>200,000</u> | <u>90,475</u> | <u>0</u> | <u>567,355</u> | <u>27,471,213</u> |
| <u>(4,948)</u> | <u>(196,864)</u> | <u>(90,475)</u> | <u>65,784</u> | <u>(85,681)</u> | <u>(1,646,081)</u> |
| 0 | 205,000 | 143,218 | 0 | 52,393 | 5,115,675 |
| 0 | (5,000) | (15,519) | 0 | (15,000) | (2,271,225) |
| <u>0</u> | <u>200,000</u> | <u>127,699</u> | <u>0</u> | <u>37,393</u> | <u>2,844,450</u> |
| (4,948) | 3,136 | 37,224 | 65,784 | (48,288) | 1,198,369 |
| <u>37,071</u> | <u>0</u> | <u>0</u> | <u>217,751</u> | <u>324,208</u> | <u>11,786,242</u> |
| <u>\$32,123</u> | <u>\$3,136</u> | <u>\$37,224</u> | <u>\$283,535</u> | <u>\$275,920</u> | <u>\$12,984,611</u> |

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006*

| | Computerization | Road and Bridge | Permanent Improvement |
|-----------------------------------------------|-----------------|--------------------|--------------------------|
| Assets: | | | |
| Equity in Pooled Cash and Cash Equivalents | \$478,469 | \$694,182 | \$3,721,504 |
| Accrued Interest Receivable | 0 | 0 | 0 |
| Accounts Receivable | 4,100 | 0 | 0 |
| Intergovernmental Receivable | 0 | 146,876 | 0 |
| Property Taxes Receivable | 0 | 2,925,000 | 0 |
| <i>Total Assets</i> | \$482,569 | \$3,766,058 | \$3,721,504 |
| Liabilities: | | | |
| Accounts Payable | \$42,229 | \$0 | \$1,379 |
| Contracts Payable | 0 | 121,620 | 0 |
| Deferred Revenue | 0 | 3,071,876 | 0 |
| <i>Total Liabilities</i> | 42,229 | 3,193,496 | 1,379 |
| Fund Balances: | | | |
| Reserved for Encumbrances | 10,707 | 28,546 | 39,469 |
| Unreserved | 429,633 | 544,016 | 3,680,656 |
| <i>Total Fund Balances</i> | 440,340 | 572,562 | 3,720,125 |
| <i>Total Liabilities and Fund Balances</i> | \$482,569 | \$3,766,058 | \$3,721,504 |

| <u>Water Construction</u> | <u>Community Development Block Grant</u> | <u>HUD Housing</u> | <u>Totals</u> |
|-------------------------------|--------------------------------------------------|------------------------|--------------------|
| \$52,378 | \$187,755 | \$57,746 | \$5,192,034 |
| 0 | 0 | 212 | 212 |
| 0 | 0 | 0 | 4,100 |
| 0 | 386,278 | 0 | 533,154 |
| 0 | 0 | 0 | 2,925,000 |
| <u>\$52,378</u> | <u>\$574,033</u> | <u>\$57,958</u> | <u>\$8,654,500</u> |
| \$0 | \$0 | \$0 | \$43,608 |
| 0 | 13,897 | 0 | 135,517 |
| 0 | 386,278 | 0 | 3,458,154 |
| <u>0</u> | <u>400,175</u> | <u>0</u> | <u>3,637,279</u> |
| 0 | 130,047 | 3,900 | 212,669 |
| 52,378 | 43,811 | 54,058 | 4,804,552 |
| <u>52,378</u> | <u>173,858</u> | <u>57,958</u> | <u>5,017,221</u> |
| <u>\$52,378</u> | <u>\$574,033</u> | <u>\$57,958</u> | <u>\$8,654,500</u> |

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
December 31, 2006*

| | Computerization | Road and Bridge | Permanent Improvement |
|---------------------------------------------------------|-----------------|--------------------|--------------------------|
| Revenues: | | | |
| Property and Other Taxes | \$0 | \$2,914,219 | \$0 |
| Charges for Services | 52,075 | 0 | 0 |
| Intergovernmental | 0 | 2,484,534 | 0 |
| Interest | 0 | 0 | 0 |
| Other | 19,662 | 0 | 700 |
| <i>Total Revenues</i> | 71,737 | 5,398,753 | 700 |
| Expenditures: | | | |
| Capital Outlay | 226,139 | 4,546,651 | 1,064,347 |
| <i>Total Expenditures</i> | 226,139 | 4,546,651 | 1,064,347 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (154,402) | 852,102 | (1,063,647) |
| Other Financing Sources (Uses): | | | |
| Transfers In | 338,000 | 0 | 2,613,973 |
| Transfers Out | (24,851) | (626,300) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | 313,149 | (626,300) | 2,613,973 |
| <i>Net Change in Fund Balances</i> | 158,747 | 225,802 | 1,550,326 |
| <i>Fund Balances at Beginning of Year</i> | 281,593 | 346,760 | 2,169,799 |
| <i>Fund Balances at End of Year</i> | \$440,340 | \$572,562 | \$3,720,125 |

| <u>Water Construction</u> | <u>Community Development Block Grant</u> | <u>HUD Housing</u> | <u>Transportation Capital Grant</u> | <u>HUD Housing CDBG</u> | <u>Totals</u> |
|-------------------------------|--------------------------------------------------|------------------------|-----------------------------------------|---------------------------------|--------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$2,914,219 |
| 0 | 0 | 0 | 0 | 0 | 52,075 |
| 2,361 | 832,622 | 0 | 150,911 | 0 | 3,470,428 |
| 3,906 | 0 | 2,380 | 0 | 0 | 6,286 |
| 0 | 0 | 14,970 | 8,147 | 1,858 | 45,337 |
| <u>6,267</u> | <u>832,622</u> | <u>17,350</u> | <u>159,058</u> | <u>1,858</u> | <u>6,488,345</u> |
| 0 | 289,592 | 1,200 | 167,679 | 1,858 | 6,297,466 |
| <u>0</u> | <u>289,592</u> | <u>1,200</u> | <u>167,679</u> | <u>1,858</u> | <u>6,297,466</u> |
| <u>6,267</u> | <u>543,030</u> | <u>16,150</u> | <u>(8,621)</u> | <u>0</u> | <u>190,879</u> |
| 0 | 191,363 | 0 | 0 | 0 | 3,143,336 |
| (20,041) | (600,021) | 0 | 0 | 0 | (1,271,213) |
| <u>(20,041)</u> | <u>(408,658)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,872,123</u> |
| (13,774) | 134,372 | 16,150 | (8,621) | 0 | 2,063,002 |
| <u>66,152</u> | <u>39,486</u> | <u>41,808</u> | <u>8,621</u> | <u>0</u> | <u>2,954,219</u> |
| <u>\$52,378</u> | <u>\$173,858</u> | <u>\$57,958</u> | <u>\$0</u> | <u>\$0</u> | <u>\$5,017,221</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
County Home Resident Trust

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2006

| | Beginning Balance 01/01/2006 | Additions | Deletions | Ending Balance 12/31/2006 |
|-----------------------------------------------------|------------------------------------|---------------------|---------------------|---------------------------------|
| District Board of Health | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,425,358 | \$2,630,542 | \$2,669,337 | \$1,386,563 |
| Property Taxes Receivable | 385,990 | 385,990 | 385,990 | 385,990 |
| Total Assets | \$1,811,348 | \$3,016,532 | \$3,055,327 | \$1,772,553 |
| Liabilities: | | | | |
| Undistributed Monies | \$1,811,348 | \$2,630,542 | \$2,669,337 | \$1,772,553 |
| Total Liabilities | \$1,811,348 | \$2,630,542 | \$2,669,337 | \$1,772,553 |
| Park Board | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,686,311 | \$11,267,703 | \$9,217,539 | \$5,736,475 |
| Cash and Cash Equivalents In Segregated Accounts | 2,261 | 66,087 | 65,961 | 2,387 |
| Property Taxes Receivable | 6,379,858 | 6,379,930 | 6,379,858 | 6,379,930 |
| Total Assets | \$10,068,430 | \$17,713,720 | \$15,663,358 | \$12,118,792 |
| Liabilities: | | | | |
| Undistributed Monies | \$10,068,430 | \$11,333,862 | \$9,283,500 | \$12,118,792 |
| Total Liabilities | \$10,068,430 | \$11,333,862 | \$9,283,500 | \$12,118,792 |
| Family First Council | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$504,322 | \$1,362,606 | \$1,457,574 | \$409,354 |
| Total Assets | \$504,322 | \$1,362,606 | \$1,457,574 | \$409,354 |
| Liabilities: | | | | |
| Undistributed Monies | \$504,322 | \$1,362,606 | \$1,457,574 | \$409,354 |
| Total Liabilities | \$504,322 | \$1,362,606 | \$1,457,574 | \$409,354 |
| Emergency Management Agency | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$147,050 | \$517,141 | \$439,982 | \$224,209 |
| Total Assets | \$147,050 | \$517,141 | \$439,982 | \$224,209 |
| Liabilities: | | | | |
| Undistributed Monies | \$147,050 | \$517,141 | \$439,982 | \$224,209 |
| Total Liabilities | \$147,050 | \$517,141 | \$439,982 | \$224,209 |

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

| | Beginning Balance 01/01/2006 | Additions | Deletions | Ending Balance 12/31/2006 |
|-----------------------------------------------------|------------------------------------|--------------------|--------------------|---------------------------------|
| Soil and Water | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$56,000 | \$436,346 | \$365,143 | \$127,203 |
| Total Assets | \$56,000 | \$436,346 | \$365,143 | \$127,203 |
| Liabilities: | | | | |
| Undistributed Monies | \$56,000 | \$436,346 | \$365,143 | \$127,203 |
| Total Liabilities | \$56,000 | \$436,346 | \$365,143 | \$127,203 |
| Geauga/Trumbull Solid Waste District | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$362,948 | \$1,165,455 | \$1,194,233 | \$334,170 |
| Cash and Cash Equivalents In Segregated Accounts | 580 | 1,152,681 | 1,151,988 | 1,273 |
| Total Assets | \$363,528 | \$2,318,136 | \$2,346,221 | \$335,443 |
| Liabilities: | | | | |
| Undistributed Monies | \$363,528 | \$2,318,136 | \$2,346,221 | \$335,443 |
| Total Liabilities | \$363,528 | \$2,318,136 | \$2,346,221 | \$335,443 |
| Alimony and Child Support | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents In Segregated Accounts | \$8,978 | \$329,478 | \$330,711 | \$7,745 |
| Total Assets | \$8,978 | \$329,478 | \$330,711 | \$7,745 |
| Liabilities: | | | | |
| Due to Others | \$8,978 | \$329,478 | \$330,711 | \$7,745 |
| Total Liabilities | \$8,978 | \$329,478 | \$330,711 | \$7,745 |
| Building Standards Assessment | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$336 | \$6,344 | \$3,491 | \$3,189 |
| Total Assets | \$336 | \$6,344 | \$3,491 | \$3,189 |
| Liabilities: | | | | |
| Undistributed Monies | \$336 | \$6,344 | \$3,491 | \$3,189 |
| Total Liabilities | \$336 | \$6,344 | \$3,491 | \$3,189 |

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

| | Beginning Balance 01/01/2006 | Additions | Deletions | Ending Balance 12/31/2006 |
|-----------------------------------------------------|------------------------------------|--------------------|--------------------|---------------------------------|
| Court Agency | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents In Segregated Accounts | \$610,652 | \$1,322,545 | \$1,229,078 | \$704,119 |
| Total Assets | \$610,652 | \$1,322,545 | \$1,229,078 | \$704,119 |
| Liabilities: | | | | |
| Undistributed Monies | \$610,652 | \$1,322,545 | \$1,229,078 | \$704,119 |
| Total Liabilities | \$610,652 | \$1,322,545 | \$1,229,078 | \$704,119 |
| Emergency Planning | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$53,009 | \$37,667 | \$44,766 | \$45,910 |
| Total Assets | \$53,009 | \$37,667 | \$44,766 | \$45,910 |
| Liabilities: | | | | |
| Due to Others | \$53,009 | \$37,667 | \$44,766 | \$45,910 |
| Total Liabilities | \$53,009 | \$37,667 | \$44,766 | \$45,910 |
| Hotel/Motel Excise Tax | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$9,899 | \$59,442 | \$59,665 | \$9,676 |
| Total Assets | \$9,899 | \$59,442 | \$59,665 | \$9,676 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$9,899 | \$59,442 | \$59,665 | \$9,676 |
| Total Liabilities | \$9,899 | \$59,442 | \$59,665 | \$9,676 |
| Law Enforcement Trust - Prosecutor | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents In Segregated Accounts | \$32,050 | \$24,580 | \$12,769 | \$43,861 |
| Total Assets | \$32,050 | \$24,580 | \$12,769 | \$43,861 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$32,050 | \$24,580 | \$12,769 | \$43,861 |
| Total Liabilities | \$32,050 | \$24,580 | \$12,769 | \$43,861 |

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

| | Beginning Balance 01/01/2006 | Additions | Deletions | Ending Balance 12/31/2006 |
|-----------------------------------------------------|------------------------------------|---------------------|---------------------|---------------------------------|
| Law Enforcement Trust - Sheriff | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$18,438 | \$13,117 | \$30,645 | \$910 |
| Cash and Cash Equivalents In Segregated Accounts | 64,445 | 140,760 | 105,637 | 99,568 |
| Total Assets | \$82,883 | \$153,877 | \$136,282 | \$100,478 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$82,883 | \$153,877 | \$136,282 | \$100,478 |
| Total Liabilities | \$82,883 | \$153,877 | \$136,282 | \$100,478 |
| Law Library | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,873 | \$224,684 | \$222,104 | \$4,453 |
| Total Assets | \$1,873 | \$224,684 | \$222,104 | \$4,453 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$1,873 | \$224,684 | \$222,104 | \$4,453 |
| Total Liabilities | \$1,873 | \$224,684 | \$222,104 | \$4,453 |
| Ohio Elections Commission | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$160 | \$160 | \$0 |
| Total Assets | \$0 | \$160 | \$160 | \$0 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$0 | \$160 | \$160 | \$0 |
| Total Liabilities | \$0 | \$160 | \$160 | \$0 |
| Over/Double | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$57,913 | \$44,813,975 | \$44,719,953 | \$151,935 |
| Total Assets | \$57,913 | \$44,813,975 | \$44,719,953 | \$151,935 |
| Liabilities: | | | | |
| Due to Others | \$57,913 | \$44,813,975 | \$44,719,953 | \$151,935 |
| Total Liabilities | \$57,913 | \$44,813,975 | \$44,719,953 | \$151,935 |

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

| | Beginning Balance 01/01/2006 | Additions | Deletions | Ending Balance 12/31/2006 |
|-----------------------------------------------------|------------------------------------|---------------------|---------------------|---------------------------------|
| Payroll | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$830,617 | \$56,059,772 | \$56,092,196 | \$798,193 |
| Total Assets | \$830,617 | \$56,059,772 | \$56,092,196 | \$798,193 |
| Liabilities: | | | | |
| Payroll Withholdings | \$830,617 | \$56,059,772 | \$56,092,196 | \$798,193 |
| Total Liabilities | \$830,617 | \$56,059,772 | \$56,092,196 | \$798,193 |
| Real Estate Tax Escrow | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$563,455 | \$4,841,065 | \$3,388,191 | \$2,016,329 |
| Total Assets | \$563,455 | \$4,841,065 | \$3,388,191 | \$2,016,329 |
| Liabilities: | | | | |
| Undistributed Monies | \$563,455 | \$4,841,065 | \$3,388,191 | \$2,016,329 |
| Total Liabilities | \$563,455 | \$4,841,065 | \$3,388,191 | \$2,016,329 |
| Sheriff's Civil | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents In Segregated Accounts | \$133,604 | \$2,867,305 | \$2,692,372 | \$308,537 |
| Total Assets | \$133,604 | \$2,867,305 | \$2,692,372 | \$308,537 |
| Liabilities: | | | | |
| Undistributed Monies | \$133,604 | \$2,867,305 | \$2,692,372 | \$308,537 |
| Total Liabilities | \$133,604 | \$2,867,305 | \$2,692,372 | \$308,537 |
| Sheriff's Inmate | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents In Segregated Accounts | \$3,609 | \$98,496 | \$96,920 | \$5,185 |
| Totals Assets | \$3,609 | \$98,496 | \$96,920 | \$5,185 |
| Liabilities: | | | | |
| Undistributed Monies | \$3,609 | \$98,496 | \$96,920 | \$5,185 |
| Total Liabilities | \$3,609 | \$98,496 | \$96,920 | \$5,185 |

(Continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006*

| | Beginning Balance 01/01/2006 | Additions | Deletions | Ending Balance 12/31/2006 |
|--------------------------------------------|------------------------------------|--------------------|--------------------|---------------------------------|
| Telephone Rotary | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$156,716 | \$144,183 | \$12,533 |
| Totals Assets | \$0 | \$156,716 | \$144,183 | \$12,533 |
| Liabilities: | | | | |
| Undistributed Monies | \$0 | \$156,716 | \$144,183 | \$12,533 |
| Total Liabilities | \$0 | \$156,716 | \$144,183 | \$12,533 |
| Undivided Township Gas | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$1,588,507 | \$1,588,507 | \$0 |
| Total Assets | \$0 | \$1,588,507 | \$1,588,507 | \$0 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$0 | \$1,588,507 | \$1,588,507 | \$0 |
| Total Liabilities | \$0 | \$1,588,507 | \$1,588,507 | \$0 |
| Undivided Cigarette Tax | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,450 | \$4,364 | \$4,327 | \$2,487 |
| Total Assets | \$2,450 | \$4,364 | \$4,327 | \$2,487 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$2,450 | \$4,364 | \$4,327 | \$2,487 |
| Total Liabilities | \$2,450 | \$4,364 | \$4,327 | \$2,487 |
| Undivided Estate Tax | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,107,297 | \$3,386,352 | \$3,421,141 | \$2,072,508 |
| Total Assets | \$2,107,297 | \$3,386,352 | \$3,421,141 | \$2,072,508 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$2,107,297 | \$3,386,352 | \$3,421,141 | \$2,072,508 |
| Total Liabilities | \$2,107,297 | \$3,386,352 | \$3,421,141 | \$2,072,508 |
| Undivided Intangible Tax | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$55,512 | \$0 | \$0 | \$55,512 |
| Total Assets | \$55,512 | \$0 | \$0 | \$55,512 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$55,512 | \$0 | \$0 | \$55,512 |
| Total Liabilities | \$55,512 | \$0 | \$0 | \$55,512 |

(Continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006*

| | Beginning Balance 01/01/2006 | Additions | Deletions | Ending Balance 12/31/2006 |
|------------------------------------------------------|------------------------------------|--------------------|--------------------|---------------------------------|
| 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 | \$2,445,739 | \$2,445,739 | \$0 |
| Total Assets | \$0 | \$2,445,739 | \$2,445,739 | \$0 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$0 | \$2,445,739 | \$2,445,739 | \$0 |
| Total Liabilities | \$0 | \$2,445,739 | \$2,445,739 | \$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 |
| Undivided Manufactured Home Tax | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$43,589 | \$473,151 | \$478,653 | \$38,087 |
| Total Assets | \$43,589 | \$473,151 | \$478,653 | \$38,087 |
| Liabilities | | | | |
| Undistributed Monies | \$43,589 | \$473,151 | \$478,653 | \$38,087 |
| Total Liabilities | \$43,589 | \$473,151 | \$478,653 | \$38,087 |
| Undivided Public Housing | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$28,975 | \$27,101 | \$27,101 | \$28,975 |
| Total Assets | \$28,975 | \$27,101 | \$27,101 | \$28,975 |
| Liabilities | | | | |
| Undistributed Monies | \$28,975 | \$27,101 | \$27,101 | \$28,975 |
| Total Liabilities | \$28,975 | \$27,101 | \$27,101 | \$28,975 |

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

| | Beginning Balance 01/01/2006 | Additions | Deletions | Ending Balance 12/31/2006 |
|-----------------------------------------------|------------------------------------|----------------------|----------------------|---------------------------------|
| Undivided Tangible Tax | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$44,246 | \$13,929,138 | \$13,844,743 | \$128,641 |
| Property Taxes Receivable | 14,936,596 | 11,835,368 | 14,936,596 | 11,835,368 |
| Total Assets | \$14,980,842 | \$25,764,506 | \$28,781,339 | \$11,964,009 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$14,980,842 | \$10,827,910 | \$13,844,743 | \$11,964,009 |
| Total Liabilities | \$14,980,842 | \$10,827,910 | \$13,844,743 | \$11,964,009 |
| Undivided Real Estate | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,006,459 | \$141,939,589 | \$143,966,137 | \$2,979,911 |
| Receivables | | | | |
| Property Taxes | 133,577,819 | 151,205,598 | 133,577,819 | 151,205,598 |
| Special Assessments | 5,242,905 | 5,136,175 | 5,242,905 | 5,136,175 |
| Total Assets | \$143,827,183 | \$298,281,362 | \$282,786,861 | \$159,321,684 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$143,827,183 | \$159,460,638 | \$143,966,137 | \$159,321,684 |
| Total Liabilities | \$143,827,183 | \$159,460,638 | \$143,966,137 | \$159,321,684 |
| Undivided Forfeited Land | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,348 | \$1,179 | \$0 | \$3,527 |
| Total Assets | \$2,348 | \$1,179 | \$0 | \$3,527 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$2,348 | \$1,179 | \$0 | \$3,527 |
| Total Liabilities | \$2,348 | \$1,179 | \$0 | \$3,527 |
| Ohio Housing Trust | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$157,307 | \$554,043 | \$577,296 | \$134,054 |
| Total Assets | \$157,307 | \$554,043 | \$577,296 | \$134,054 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$157,307 | \$554,043 | \$577,296 | \$134,054 |
| Total Liabilities | \$157,307 | \$554,043 | \$577,296 | \$134,054 |

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 For the Year Ended December 31, 2006

| | Beginning Balance 01/01/2006 | Additions | Deletions | Ending Balance 12/31/2006 |
|-----------------------------------------------------|------------------------------------|----------------------|----------------------|---------------------------------|
| Geauga, Ashtabula, Portage Partnership | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$12,054 | \$123,045 | \$119,450 | \$15,649 |
| Total Assets | <u>\$12,054</u> | <u>\$123,045</u> | <u>\$119,450</u> | <u>\$15,649</u> |
| Liabilities: | | | | |
| Undistributed Monies | \$12,054 | \$123,045 | \$119,450 | \$15,649 |
| Total Liabilities | <u>\$12,054</u> | <u>\$123,045</u> | <u>\$119,450</u> | <u>\$15,649</u> |
| County Home Resident Trust | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$19,123 | \$18,982 | \$141 |
| Total Assets | <u>\$0</u> | <u>\$19,123</u> | <u>\$18,982</u> | <u>\$141</u> |
| Liabilities: | | | | |
| Undistributed Monies | \$0 | \$19,123 | \$18,982 | \$141 |
| Total Liabilities | <u>\$0</u> | <u>\$19,123</u> | <u>\$18,982</u> | <u>\$141</u> |
| All Agency Funds: | | | | |
| Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$15,177,776 | \$292,711,195 | \$291,168,367 | \$16,720,604 |
| Cash and Cash Equivalents In Segregated Accounts | 856,179 | 6,001,932 | 5,685,436 | 1,172,675 |
| Receivables: | | | | |
| Property Taxes | 155,280,263 | 169,806,886 | 155,280,263 | 169,806,886 |
| Special Assessments | 5,242,905 | 5,136,175 | 5,242,905 | 5,136,175 |
| Total Assets | <u>\$176,557,123</u> | <u>\$473,656,188</u> | <u>\$457,376,971</u> | <u>\$192,836,340</u> |
| Liabilities: | | | | |
| Intergovernmental Payable | \$161,259,654 | \$183,358,604 | \$170,905,999 | \$173,712,259 |
| Undistributed Monies | 14,346,952 | 28,533,524 | 24,760,178 | 18,120,298 |
| Due to Others | 119,900 | 45,181,120 | 45,095,430 | 205,590 |
| Payroll Withholdings | 830,617 | 56,059,772 | 56,092,196 | 798,193 |
| Total Liabilities | <u>\$176,557,123</u> | <u>\$313,133,020</u> | <u>\$296,853,803</u> | <u>\$192,836,340</u> |

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

Geauga County, Ohio

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

General

Budget Basis

For the Year Ended December 31, 2006

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------|--------------------|-------------------|-------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Property and Other Taxes | \$7,013,600 | \$6,921,543 | \$6,978,917 | \$57,374 |
| Sales Tax | 9,800,000 | 10,650,000 | 10,828,729 | 178,729 |
| Charges for Services | 2,653,450 | 3,275,412 | 3,421,203 | 145,791 |
| Licenses and Permits | 7,700 | 5,700 | 6,263 | 563 |
| Fines and Forfeitures | 155,000 | 151,000 | 152,372 | 1,372 |
| Intergovernmental | 2,281,615 | 2,392,602 | 2,403,519 | 10,917 |
| Interest | 1,000,000 | 2,000,000 | 2,023,955 | 23,955 |
| Rentals | 43,000 | 90,750 | 97,254 | 6,504 |
| Other | 536,050 | 799,865 | 799,024 | (841) |
| Total Revenues | 23,490,415 | 26,286,872 | 26,711,236 | 424,364 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Commissioners | | | | |
| Personal Services | 692,984 | 727,854 | 693,240 | 34,614 |
| Materials and Supplies | 7,500 | 7,500 | 6,499 | 1,001 |
| Contract Services | 1,000 | 1,000 | 0 | 1,000 |
| Other | 1,495,515 | 1,435,293 | 967,594 | 467,699 |
| Capital Outlay | 25,000 | 25,000 | 14,108 | 10,892 |
| Microfilm Board | | | | |
| Personal Services | 174,406 | 173,612 | 164,481 | 9,131 |
| Materials and Supplies | 11,536 | 11,602 | 11,464 | 138 |
| Other | 21,333 | 26,973 | 26,043 | 930 |
| Capital Outlay | 27,137 | 20,395 | 19,263 | 1,132 |
| Auditor | | | | |
| Personal Services | 620,651 | 586,486 | 580,363 | 6,123 |
| Materials and Supplies | 7,500 | 9,000 | 8,418 | 582 |
| Contract Services | 7,550 | 7,590 | 6,741 | 849 |
| Other | 12,000 | 49,460 | 49,176 | 284 |
| Treasurer | | | | |
| Personal Services | 252,660 | 251,112 | 230,643 | 20,469 |
| Materials and Supplies | 1,500 | 500 | 500 | 0 |
| Contract Services | 41,500 | 41,500 | 28,106 | 13,394 |
| Other | 225,050 | 220,150 | 218,751 | 1,399 |
| Capital Outlay | 4,000 | 5,900 | 5,899 | 1 |

(Continued)

Geauga County, Ohio

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

General (Continued)

Budget Basis

For the Year Ended December 31, 2006

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------|--------------------|-----------------|-----------|---------------------------------------------------------|
| Prosecutor | | | | |
| Personal Services | \$999,238 | \$992,983 | \$987,350 | \$5,633 |
| Materials and Supplies | 15,000 | 15,000 | 15,000 | 0 |
| Contract Services | 11,250 | 11,250 | 11,249 | 1 |
| Other | 70,067 | 70,067 | 70,067 | 0 |
| Budget Commission | | | | |
| Materials and Supplies | 300 | 300 | 0 | 300 |
| Bureau of Inspection | | | | |
| Other | 75,000 | 75,000 | 73,591 | 1,409 |
| Planning Commission | | | | |
| Personal Services | 286,474 | 253,630 | 251,619 | 2,011 |
| Materials and Supplies | 4,500 | 4,500 | 4,435 | 65 |
| Other | 14,512 | 26,812 | 15,988 | 10,824 |
| Capital Outlay | 0 | 30,500 | 21,572 | 8,928 |
| Automatic Data Processing Board | | | | |
| Personal Services | 349,305 | 330,046 | 301,185 | 28,861 |
| Materials and Supplies | 5,000 | 5,000 | 2,501 | 2,499 |
| Contract Services | 53,000 | 84,370 | 83,836 | 534 |
| Other | 193,600 | 197,480 | 195,380 | 2,100 |
| Capital Outlay | 53,000 | 55,300 | 54,819 | 481 |
| Board of Elections | | | | |
| Personal Services | 550,560 | 582,266 | 561,384 | 20,882 |
| Materials and Supplies | 12,500 | 34,000 | 34,000 | 0 |
| Contract Services | 114,000 | 157,000 | 148,903 | 8,097 |
| Other | 17,000 | 17,000 | 16,702 | 298 |
| Capital Outlay | 5,000 | 5,000 | 4,816 | 184 |
| Maintenance and Operations | | | | |
| Personal Services | 520,550 | 516,292 | 481,833 | 34,459 |
| Materials and Supplies | 42,200 | 49,982 | 49,853 | 129 |
| Contract Services | 976,450 | 976,450 | 862,355 | 114,095 |
| Other | 513,400 | 613,400 | 376,821 | 236,579 |
| Capital Outlay | 25,964 | 22,801 | 22,720 | 81 |

(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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Recorder | | | | |
| Personal Services | \$227,147 | \$225,491 | \$217,727 | \$7,764 |
| Materials and Supplies | 9,500 | 9,500 | 7,349 | 2,151 |
| Other | 4,400 | 4,400 | 1,946 | 2,454 |
| Total General Government Legislative and Executive | 8,777,738 | 8,986,747 | 7,911,325 | 1,075,422 |
| General Government: | | | | |
| Judicial | | | | |
| Common Pleas Court | | | | |
| Personal Services | 686,135 | 692,165 | 688,507 | 3,658 |
| Materials and Supplies | 4,300 | 4,300 | 4,300 | 0 |
| Contract Services | 9,500 | 6,500 | 6,436 | 64 |
| Other | 12,246 | 23,246 | 22,751 | 495 |
| Capital Outlay | 1,500 | 1,500 | 1,500 | 0 |
| Jury Commission | | | | |
| Personal Services | 7,858 | 7,792 | 6,988 | 804 |
| Materials and Supplies | 450 | 450 | 450 | 0 |
| Contract Services | 150 | 150 | 135 | 15 |
| Other | 175 | 175 | 31 | 144 |
| Court of Appeals | | | | |
| Other | 70,300 | 70,336 | 60,036 | 10,300 |
| Juvenile Court | | | | |
| Personal Services | 372,609 | 365,270 | 355,559 | 9,711 |
| Materials and Supplies | 6,500 | 6,500 | 6,500 | 0 |
| Contract Services | 55,000 | 52,000 | 31,714 | 20,286 |
| Other | 63,500 | 60,000 | 50,062 | 9,938 |
| Capital Outlay | 1,200 | 3,300 | 3,300 | 0 |
| Probate Court | | | | |
| Personal Services | 191,831 | 187,891 | 180,476 | 7,415 |
| Materials and Supplies | 7,000 | 7,000 | 6,993 | 7 |
| Contract Services | 6,100 | 6,775 | 3,411 | 3,364 |
| Other | 2,800 | 4,800 | 3,386 | 1,414 |
| Capital Outlay | 1,000 | 2,500 | 2,282 | 218 |

(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, 2006

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Adult Probation | | | | |
| Personal Services | \$84,239 | \$92,215 | \$91,876 | \$339 |
| Materials and Supplies | 350 | 350 | 350 | 0 |
| Contract Services | 150 | 150 | 135 | 15 |
| Juvenile Probation | | | | |
| Personal Services | 248,501 | 254,532 | 252,940 | 1,592 |
| Materials and Supplies | 650 | 650 | 650 | 0 |
| Contract Services | 500 | 500 | 500 | 0 |
| Other | 6,000 | 7,400 | 7,319 | 81 |
| Capital Outlay | 300 | 300 | 300 | 0 |
| Clerk of Courts | | | | |
| Personal Services | 387,990 | 401,648 | 378,881 | 22,767 |
| Materials and Supplies | 12,000 | 18,500 | 16,445 | 2,055 |
| Contract Services | 5,781 | 3,281 | 2,377 | 904 |
| Other | 6,302 | 7,652 | 5,440 | 2,212 |
| Municipal Court | | | | |
| Personal Services | 128,699 | 121,577 | 120,354 | 1,223 |
| Other | 13,900 | 20,320 | 17,810 | 2,510 |
| Law Library | | | | |
| Personal Services | 52,042 | 51,705 | 51,373 | 332 |
| Public Defender | | | | |
| Personal Services | 209,871 | 216,634 | 209,270 | 7,364 |
| Materials and Supplies | 1,600 | 1,600 | 1,600 | 0 |
| Contract Services | 17,556 | 17,556 | 16,786 | 770 |
| Other | 5,000 | 11,000 | 5,712 | 5,288 |
| Capital Outlay | 1,100 | 5,600 | 5,600 | 0 |
| Total General Government | 2,706,685 | 2,759,822 | 2,620,535 | 139,287 |
| Judicial | | | | |
| Public Safety | | | | |
| Detention Home | | | | |
| Other | 422,548 | 422,548 | 422,548 | 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, 2006

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|-------------------|-------------------|---------------------------------------------------------|
| Coroner | | | | |
| Personal Services | \$68,607 | \$67,777 | \$66,199 | \$1,578 |
| Materials and Supplies | 600 | 577 | 577 | 0 |
| Contract Services | 32,000 | 76,400 | 65,177 | 11,223 |
| Other | 3,000 | 2,661 | 2,661 | 0 |
| Lab and Morgue | | | | |
| Personal Services | 191,454 | 213,821 | 213,808 | 13 |
| Materials and Supplies | 2,000 | 2,000 | 1,951 | 49 |
| Other | 29,000 | 46,691 | 43,849 | 2,842 |
| Sheriff | | | | |
| Personal Services | 7,048,236 | 6,861,744 | 6,852,962 | 8,782 |
| Materials and Supplies | 248,250 | 391,409 | 386,395 | 5,014 |
| Contract Services | 890,255 | 1,157,823 | 1,135,416 | 22,407 |
| Other | 30,000 | 45,905 | 44,961 | 944 |
| Capital Outlay | 212,100 | 394,005 | 388,778 | 5,227 |
| Building Department | | | | |
| Personal Services | 412,134 | 409,329 | 401,873 | 7,456 |
| Materials and Supplies | 2,800 | 8,714 | 8,713 | 1 |
| Contract Services | 39,500 | 34,028 | 34,028 | 0 |
| Other | 7,500 | 5,659 | 5,659 | 0 |
| Capital Outlay | 17,200 | 18,600 | 18,600 | 0 |
| Total Public Safety | 9,657,184 | 10,159,689 | 10,094,155 | 65,534 |
| Public Works | | | | |
| Engineer | | | | |
| Personal Services | 138,307 | 134,189 | 130,822 | 3,367 |
| Materials and Supplies | 3,500 | 3,500 | 2,823 | 677 |
| Other | 6,500 | 6,500 | 5,176 | 1,324 |
| Capital Outlay | 1,000 | 10,298 | 5,605 | 4,693 |
| Total Public Works | 149,307 | 154,487 | 144,426 | 10,061 |
| Health | | | | |
| Cooperative Extension Service | | | | |
| Grants | 267,599 | 267,601 | 266,914 | 687 |
| Soil and Water | | | | |
| Grants | 158,222 | 183,222 | 183,222 | 0 |
| Other Agriculture Programs | | | | |
| Grants | 5,892 | 5,885 | 4,617 | 1,268 |

(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, 2006

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------------------------|
| Other Health Programs | | | | |
| Grants | \$238,000 | \$275,162 | \$272,411 | \$2,751 |
| Total Health | <u>669,713</u> | <u>731,869</u> | <u>727,164</u> | <u>4,705</u> |
| Human Services | | | | |
| Veterans Services | | | | |
| Personal Services | 220,707 | 218,578 | 169,071 | 49,507 |
| Other | 248,500 | 303,500 | 160,081 | 143,419 |
| Capital Outlay | 12,000 | 12,000 | 7,591 | 4,409 |
| Total Human Services | <u>481,207</u> | <u>534,078</u> | <u>336,743</u> | <u>197,335</u> |
| Total Expenditures | <u>22,441,833</u> | <u>23,326,693</u> | <u>21,834,348</u> | <u>1,492,345</u> |
| Excess of Revenues Over Expenditures | <u>1,048,582</u> | <u>2,960,179</u> | <u>4,876,888</u> | <u>1,916,709</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 420,000 | 508,936 | 533,250 | 24,314 |
| Transfers Out | (2,970,924) | (6,743,925) | (6,421,858) | 322,067 |
| Advances In | 0 | 2,057 | 2,057 | 0 |
| Advances Out | 0 | (2,057) | (2,057) | 0 |
| Total Other Financing Sources (Uses) | <u>(2,550,924)</u> | <u>(6,234,989)</u> | <u>(5,888,608)</u> | <u>346,381</u> |
| Net Change in Fund Balance | (1,502,342) | (3,274,810) | (1,011,720) | 2,263,090 |
| Fund Balance at Beginning of Year | 4,870,503 | 4,870,503 | 4,870,503 | 0 |
| Unexpended Prior Year Encumbrances | 147,681 | 147,681 | 147,681 | 0 |
| Fund Balance at End of Year | <u><u>\$3,515,842</u></u> | <u><u>\$1,743,374</u></u> | <u><u>\$4,006,464</u></u> | <u><u>\$2,263,090</u></u> |

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, 2006

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------------|--------------------|--------------------|--------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Property and Other Taxes | \$7,764,800 | \$8,157,509 | \$8,174,922 | \$17,413 |
| Charges for Services | 301,000 | 326,084 | 327,750 | 1,666 |
| Intergovernmental | 6,383,566 | 7,460,606 | 7,465,017 | 4,411 |
| Interest | 1,800 | 2,524 | 2,596 | 72 |
| Contributions/Donations | 30,000 | 0 | 0 | 0 |
| Other | 1,900 | 47,591 | 48,659 | 1,068 |
| Total Revenues | 14,483,066 | 15,994,314 | 16,018,944 | 24,630 |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Personal Services | 11,206,310 | 11,115,718 | 10,774,420 | 341,298 |
| Materials and Supplies | 345,000 | 389,381 | 314,426 | 74,955 |
| Contract Services | 971,696 | 1,524,774 | 1,291,226 | 233,548 |
| Other | 623,000 | 629,577 | 532,153 | 97,424 |
| Capital Outlay | 200,000 | 250,423 | 214,736 | 35,687 |
| Total Expenditures | 13,346,006 | 13,909,873 | 13,126,961 | 782,912 |
| Excess of Revenues Over Expenditures | 1,137,060 | 2,084,441 | 2,891,983 | 807,542 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 170,000 | 1,671 | 1,671 | 0 |
| Transfers Out | (800,000) | (1,306,160) | (1,274,589) | 31,571 |
| Total Other Financing Sources (Uses) | (630,000) | (1,304,489) | (1,272,918) | 31,571 |
| Net Change in Fund Balance | 507,060 | 779,952 | 1,619,065 | 839,113 |
| Fund Balance at Beginning of Year | 3,143,530 | 3,143,530 | 3,143,530 | 0 |
| Unexpended Prior Year Encumbrances | 32,324 | 32,324 | 32,324 | 0 |
| Fund Balance at End of Year | \$3,682,914 | \$3,955,806 | \$4,794,919 | \$839,113 |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Property and Other Taxes | \$2,477,000 | \$2,534,368 | \$2,540,702 | \$6,334 |
| Intergovernmental | 3,674,606 | 3,980,539 | 4,130,553 | 150,014 |
| Other | 32,500 | 6,916 | 68,254 | 61,338 |
| Total Revenues | <u>6,184,106</u> | <u>6,521,823</u> | <u>6,739,509</u> | <u>217,686</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health | | | | |
| Personal Services | 407,787 | 407,787 | 380,721 | 27,066 |
| Materials and Supplies | 7,500 | 7,500 | 7,500 | 0 |
| Contract Services | 5,696,817 | 6,096,817 | 6,058,253 | 38,564 |
| Other | 61,000 | 61,000 | 55,411 | 5,589 |
| Capital Outlay | 14,000 | 14,000 | 2,944 | 11,056 |
| Total Expenditures | <u>6,187,104</u> | <u>6,587,104</u> | <u>6,504,829</u> | <u>82,275</u> |
| Net Change in Fund Balance | (2,998) | (65,281) | 234,680 | 299,961 |
| Fund Balance at Beginning of Year | 2,843,173 | 2,843,173 | 2,843,173 | 0 |
| Unexpended Prior Year Encumbrances | 264,437 | 264,437 | 264,437 | 0 |
| Fund Balance at End of Year | <u><u>\$3,104,612</u></u> | <u><u>\$3,042,329</u></u> | <u><u>\$3,342,290</u></u> | <u><u>\$299,961</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, 2006

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------|--------------------|--------------------|--------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Property and Other Taxes | \$721,900 | \$1,343,478 | \$1,346,116 | \$2,638 |
| Intergovernmental | 95,715 | 541,587 | 540,122 | (1,465) |
| Special Assessments | 275,000 | 396,292 | 396,292 | 0 |
| Interest | 100,000 | 55,893 | 55,893 | 0 |
| Total Revenues | 1,192,615 | 2,337,250 | 2,338,423 | 1,173 |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Bond Retirement | | | | |
| Principal Retirement | 1,629,053 | 535,054 | 535,053 | 1 |
| Interest and Fiscal Charges | 227,117 | 227,115 | 227,115 | 0 |
| Note Retirement | | | | |
| Principal Retirement | 10,850,000 | 10,850,000 | 10,650,000 | 200,000 |
| Interest and Fiscal Charges | 398,500 | 557,125 | 557,125 | 0 |
| Mortgage Revenue Bond | | | | |
| Principal Retirement | 7,000 | 7,000 | 7,000 | 0 |
| Interest and Fiscal Charges | 7,500 | 7,500 | 7,500 | 0 |
| Total Expenditures | 13,119,170 | 12,183,794 | 11,983,793 | 200,001 |
| Excess of Revenues Under Expenditures | (11,926,555) | (9,846,544) | (9,645,370) | 201,174 |
| Other Financing Sources: | | | | |
| Transfers In | 954,132 | 734,041 | 734,041 | 0 |
| Notes Issued | 10,800,000 | 9,000,000 | 9,000,000 | 0 |
| Total Other Financing Sources | 11,754,132 | 9,734,041 | 9,734,041 | 0 |
| Net Change in Fund Balance | (172,422) | (112,503) | 88,671 | 201,174 |
| Fund Balances at Beginning of Year | 1,255,051 | 1,255,051 | 1,255,051 | 0 |
| Fund Balances at End of Year | \$1,082,629 | \$1,142,548 | \$1,343,722 | \$201,174 |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Construction
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|---------------------------|-------------------------|---------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$0 | \$36,090 | \$36,091 | \$1 |
| Interest | 10,150 | 118,964 | 101,578 | (17,386) |
| Other | 1,450,000 | 8,935 | 8,935 | 0 |
| Total Revenues | <u>1,460,150</u> | <u>163,989</u> | <u>146,604</u> | <u>(17,385)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Works | | | | |
| Contract Services | 110,150 | 586,995 | 492,602 | 94,393 |
| Other | 0 | 50,000 | 1,181 | 48,819 |
| Capital Outlay | 60,000 | 1,167,168 | 248,038 | 919,130 |
| Total Expenditures | <u>170,150</u> | <u>1,804,163</u> | <u>741,821</u> | <u>1,062,342</u> |
| Excess of Revenues Over (Under) Expenditures | <u>1,290,000</u> | <u>(1,640,174)</u> | <u>(595,217)</u> | <u>1,044,957</u> |
| Other Financing Sources: | | | | |
| Transfers In | 160,000 | 1,299,612 | 1,299,611 | (1) |
| Total Other Financing Sources | <u>160,000</u> | <u>1,299,612</u> | <u>1,299,611</u> | <u>(1)</u> |
| Net Change in Fund Balance | 1,450,000 | (340,562) | 704,394 | 1,044,956 |
| Fund Balance at Beginning of Year | 1,047,586 | 1,047,586 | 1,047,586 | 0 |
| Unexpended Prior Year Encumbrances | 233,208 | 233,208 | 233,208 | 0 |
| Fund Balance at End of Year | <u><u>\$2,730,794</u></u> | <u><u>\$940,232</u></u> | <u><u>\$1,985,188</u></u> | <u><u>\$1,044,956</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------------|---------------------|--------------------|--------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$4,400,000 | \$4,124,860 | \$4,354,005 | \$229,145 |
| Interest | 40,000 | 130,375 | 136,789 | 6,414 |
| Tap-in Fees | 0 | 288,400 | 288,400 | 0 |
| OWDA Loan Proceeds | 5,000,000 | 4,139,816 | 2,575,248 | (1,564,568) |
| Other | 4,365,000 | 3,159,360 | 1,357,035 | (1,802,325) |
| Intergovernmental | 558,939 | 2,576,274 | 1,166,295 | (1,409,979) |
| Total Revenues | 14,363,939 | 14,419,085 | 9,877,772 | (4,541,313) |
| Expenses: | | | | |
| Personal Services | 1,854,750 | 1,843,306 | 1,833,062 | 10,244 |
| Materials and Supplies | 264,000 | 387,075 | 356,139 | 30,936 |
| Contract Services | 1,450,000 | 3,387,188 | 3,355,619 | 31,569 |
| Other | 88,500 | 180,780 | 89,821 | 90,959 |
| Capital Outlay | 1,075,000 | 7,857,731 | 7,857,731 | 0 |
| Principal Retirement | 750,000 | 820,000 | 803,777 | 16,223 |
| Interest and Fiscal Charges | 475,000 | 475,000 | 425,410 | 49,590 |
| Total Expenses | 5,957,250 | 14,951,080 | 14,721,559 | 229,521 |
| Excess of Revenues Over (Under) Expenses | 8,406,689 | (531,995) | (4,843,787) | (4,311,792) |
| Transfers In | 700,000 | 671,082 | 670,021 | (1,061) |
| Transfers Out | (775,000) | (297,410) | (293,719) | 3,691 |
| Net Change in Fund Equity | 8,331,689 | (158,323) | (4,467,485) | (4,309,162) |
| Fund Equity at Beginning of Year | 2,741,188 | 2,741,188 | 2,741,188 | 0 |
| Unexpended Prior Year Encumbrances | 1,931,109 | 1,931,109 | 1,931,109 | 0 |
| Fund Equity at End of Year | \$13,003,986 | \$4,513,974 | \$204,812 | (\$4,309,162) |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$470,000 | \$463,000 | \$518,333 | \$55,333 |
| Tap-in Fees | 0 | 17,000 | 17,000 | 0 |
| Other | 100,000 | 86,330 | 89,311 | 2,981 |
| Total Revenues | <u>570,000</u> | <u>566,330</u> | <u>624,644</u> | <u>58,314</u> |
| Expenses: | | | | |
| Personal Services | 167,940 | 173,482 | 171,427 | 2,055 |
| Materials and Supplies | 31,000 | 53,500 | 49,794 | 3,706 |
| Contract Services | 325,000 | 369,368 | 355,373 | 13,995 |
| Other | 8,500 | 24,964 | 22,187 | 2,777 |
| Capital Outlay | 37,500 | 35,357 | 26,122 | 9,235 |
| Total Expenses | <u>569,940</u> | <u>656,671</u> | <u>624,903</u> | <u>31,768</u> |
| Net Change in Fund Equity | 60 | (90,341) | (259) | 90,082 |
| Fund Equity at Beginning of Year | 360,505 | 360,505 | 360,505 | 0 |
| Unexpended Prior Year Encumbrances | 28,078 | 28,078 | 28,078 | 0 |
| Fund Equity at End of Year | <u>\$388,643</u> | <u>\$298,242</u> | <u>\$388,324</u> | <u>\$90,082</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|-----------------|-----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$0 | \$4,400 | \$4,400 | \$0 |
| Other | 0 | 1,876 | 1,876 | 0 |
| Total Revenues | <u>0</u> | <u>6,276</u> | <u>6,276</u> | <u>0</u> |
| Expenses: | | | | |
| Personal Services | 10,268 | 10,583 | 10,572 | 11 |
| Materials and Supplies | 400 | 400 | 17 | 383 |
| Contract Services | 12,908 | 38,807 | 16,954 | 21,853 |
| Other | 1,126 | 1,126 | 893 | 233 |
| Total Expenses | <u>24,702</u> | <u>50,916</u> | <u>28,436</u> | <u>22,480</u> |
| Excess of Revenues Under Expenses | (24,702) | (44,640) | (22,160) | 22,480 |
| Transfers In | 40,000 | 35,000 | 35,000 | 0 |
| Transfers Out | <u>(15,222)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Change in Fund Equity | 76 | (9,640) | 12,840 | 22,480 |
| Fund Equity at Beginning of Year | 10,917 | 10,917 | 10,917 | 0 |
| Fund Equity at End of Year | <u>\$10,993</u> | <u>\$1,277</u> | <u>\$23,757</u> | <u>\$22,480</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$1,100,000 | \$1,428,542 | \$1,437,912 | \$9,370 |
| Other | 0 | 81,900 | 82,047 | 147 |
| Total Revenues | <u>1,100,000</u> | <u>1,510,442</u> | <u>1,519,959</u> | <u>9,517</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 802,277 | 840,922 | 829,065 | 11,857 |
| Materials and Supplies | 34,000 | 34,500 | 23,477 | 11,023 |
| Contract Services | 253,000 | 568,410 | 256,728 | 311,682 |
| Other | 77,000 | 97,636 | 77,339 | 20,297 |
| Capital Outlay | 75,000 | 120,000 | 100,961 | 19,039 |
| Total Expenditures | <u>1,241,277</u> | <u>1,661,468</u> | <u>1,287,570</u> | <u>373,898</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(141,277)</u> | <u>(151,026)</u> | <u>232,389</u> | <u>383,415</u> |
| Other Financing Sources: | | | | |
| Transfers In | 0 | 25,000 | 25,000 | 0 |
| Total Other Financing Sources | <u>0</u> | <u>25,000</u> | <u>25,000</u> | <u>0</u> |
| Net Change in Fund Balance | (141,277) | (126,026) | 257,389 | 383,415 |
| Fund Balance at Beginning of Year | 561,469 | 561,469 | 561,469 | 0 |
| Unexpended Prior Year Encumbrances | 22,701 | 22,701 | 22,701 | 0 |
| Fund Balance at End of Year | <u>\$442,893</u> | <u>\$458,144</u> | <u>\$841,559</u> | <u>\$383,415</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|-------------------------|-------------------------|-------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$100,000 | \$236,450 | \$236,454 | \$4 |
| Total Revenues | <u>100,000</u> | <u>236,450</u> | <u>236,454</u> | <u>4</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 136,995 | 136,995 | 66,348 | 70,647 |
| Materials and Supplies | 4,000 | 4,000 | 4,000 | 0 |
| Other | 34,000 | 44,000 | 41,353 | 2,647 |
| Capital Outlay | 10,000 | 0 | 0 | 0 |
| Total Expenditures | <u>184,995</u> | <u>184,995</u> | <u>111,701</u> | <u>73,294</u> |
| Net Change in Fund Balance | (84,995) | 51,455 | 124,753 | 73,298 |
| Fund Balance at Beginning of Year | 860,930 | 860,930 | 860,930 | 0 |
| Unexpended Prior Year Encumbrances | 1,933 | 1,933 | 1,933 | 0 |
| Fund Balance at End of Year | <u><u>\$777,868</u></u> | <u><u>\$914,318</u></u> | <u><u>\$987,616</u></u> | <u><u>\$73,298</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|-----------------|-----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$276,500 | \$160,240 | \$161,079 | \$839 |
| Total Revenues | 276,500 | 160,240 | 161,079 | 839 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 176,900 | 207,664 | 207,214 | 450 |
| Materials and Supplies | 3,000 | 3,000 | 2,729 | 271 |
| Contract Services | 64,000 | 55,000 | 54,900 | 100 |
| Other | 14,500 | 17,600 | 15,278 | 2,322 |
| Capital Outlay | 3,000 | 2,000 | 2,000 | 0 |
| Total Expenditures | 261,400 | 285,264 | 282,121 | 3,143 |
| Excess of Revenues Over (Under) Expenditures | 15,100 | (125,024) | (121,042) | 3,982 |
| Other Financing Sources: | | | | |
| Transfers In | 0 | 116,260 | 126,779 | 10,519 |
| Total Other Financing Sources | 0 | 116,260 | 126,779 | 10,519 |
| Net Change in Fund Balance | 15,100 | (8,764) | 5,737 | 14,501 |
| Fund Balance at Beginning of Year | 8,765 | 8,765 | 8,765 | 0 |
| Unexpended Prior Year Encumbrances | 10,079 | 10,079 | 10,079 | 0 |
| Fund Balance at End of Year | \$33,944 | \$10,080 | \$24,581 | \$14,501 |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------|-----------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$82,000 | \$84,115 | \$88,389 | \$4,274 |
| Total Revenues | 82,000 | 84,115 | 88,389 | 4,274 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Contract Services | 83,000 | 88,000 | 86,502 | 1,498 |
| Capital Outlay | 13,000 | 8,000 | 1,006 | 6,994 |
| Total Expenditures | 96,000 | 96,000 | 87,508 | 8,492 |
| Net Change in Fund Balance | (14,000) | (11,885) | 881 | 12,766 |
| Fund Balance at Beginning of Year | 104,102 | 104,102 | 104,102 | 0 |
| Unexpended Prior Year Encumbrances | 1,222 | 1,222 | 1,222 | 0 |
| Fund Balance at End of Year | \$91,324 | \$93,439 | \$106,205 | \$12,766 |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|------------------------|------------------------|------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Interest | \$4,000 | \$22,500 | \$23,668 | \$1,168 |
| Total Revenues | <u>4,000</u> | <u>22,500</u> | <u>23,668</u> | <u>1,168</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Contract Services | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Change in Fund Balance | 4,000 | 22,500 | 23,668 | 1,168 |
| Fund Balance at Beginning of Year | 22,199 | 22,199 | 22,199 | 0 |
| Fund Balance at End of Year | <u><u>\$26,199</u></u> | <u><u>\$44,699</u></u> | <u><u>\$45,867</u></u> | <u><u>\$1,168</u></u> |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Bicentennial
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------|-----------------|-----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$65,000 | \$40,427 | \$39,007 | (\$1,420) |
| Total Revenues | 65,000 | 40,427 | 39,007 | (1,420) |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Materials and Supplies | 10,000 | 10,000 | 6,016 | 3,984 |
| Contract Services | 2,000 | 2,000 | 2,000 | 0 |
| Other | 52,000 | 52,000 | 44,108 | 7,892 |
| Capital Outlay | 1,000 | 1,000 | 0 | 1,000 |
| Total Expenditures | 65,000 | 65,000 | 52,124 | 12,876 |
| Net Change in Fund Balance | 0 | (24,573) | (13,117) | 11,456 |
| Fund Balance at Beginning of Year | 24,574 | 24,574 | 24,574 | 0 |
| Unexpended Prior Year Encumbrances | 1,365 | 1,365 | 1,365 | 0 |
| Fund Balance at End of Year | \$25,939 | \$1,366 | \$12,822 | \$11,456 |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------------|--------------------|-----------------|----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$15,000 | \$951,521 | \$951,521 | \$0 |
| Total Revenues | 15,000 | 951,521 | 951,521 | 0 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive Capital Outlay | 0 | 962,975 | 960,337 | 2,638 |
| Total Expenditures | 0 | 962,975 | 960,337 | 2,638 |
| Net Change in Fund Balance | 15,000 | (11,454) | (8,816) | 2,638 |
| Fund Balance at Beginning of Year | 11,454 | 11,454 | 11,454 | 0 |
| Fund Balance at End of Year | \$26,454 | \$0 | \$2,638 | \$2,638 |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$260,000 | \$300,000 | \$317,495 | \$17,495 |
| Other | 0 | 11 | 11 | 0 |
| Total Revenues | 260,000 | 300,011 | 317,506 | 17,495 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Personal Services | 273,443 | 273,630 | 258,454 | 15,176 |
| Materials and Supplies | 12,000 | 12,000 | 8,453 | 3,547 |
| Contract Services | 750 | 563 | 0 | 563 |
| Other | 15,250 | 15,250 | 7,129 | 8,121 |
| Total Expenditures | 301,443 | 301,443 | 274,036 | 27,407 |
| Excess of Revenues Over (Under) Expenditures | (41,443) | (1,432) | 43,470 | 44,902 |
| Other Financing Uses: | | | | |
| Transfers Out | 0 | (120,000) | (120,000) | 0 |
| Total Other Financing Uses | 0 | (120,000) | (120,000) | 0 |
| Net Change in Fund Balance | (41,443) | (121,432) | (76,530) | 44,902 |
| Fund Balance at Beginning of Year | 400,178 | 400,178 | 400,178 | 0 |
| Unexpended Prior Year Encumbrances | 2,013 | 2,013 | 2,013 | 0 |
| Fund Balance at End of Year | \$360,748 | \$280,759 | \$325,661 | \$44,902 |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
CASA
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|-----------------|-----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$116,667 | \$27,473 | \$29,557 | \$2,084 |
| Other | 0 | 1,600 | 2,130 | 530 |
| Total Revenues | 116,667 | 29,073 | 31,687 | 2,614 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Personal Services | 102,878 | 108,249 | 106,411 | 1,838 |
| Materials and Supplies | 2,000 | 2,300 | 2,285 | 15 |
| Other | 9,250 | 11,010 | 5,076 | 5,934 |
| Capital Outlay | 500 | 500 | 128 | 372 |
| Total Expenditures | 114,628 | 122,059 | 113,900 | 8,159 |
| Excess of Revenues Over (Under) Expenditures | 2,039 | (92,986) | (82,213) | 10,773 |
| Other Financing Sources: | | | | |
| Transfers In | 0 | 96,660 | 96,660 | 0 |
| Total Other Financing Sources | 0 | 96,660 | 96,660 | 0 |
| Net Change in Fund Balance | 2,039 | 3,674 | 14,447 | 10,773 |
| Fund Balance at Beginning of Year | 24,333 | 24,333 | 24,333 | 0 |
| Unexpended Prior Year Encumbrances | 496 | 496 | 496 | 0 |
| Fund Balance at End of Year | \$26,868 | \$28,503 | \$39,276 | \$10,773 |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|-----------------------|-----------------------|-----------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$39,145 | \$39,145 | \$39,145 | \$0 |
| Other | 3,000 | 3,610 | 3,610 | 0 |
| Total Revenues | <u>42,145</u> | <u>42,755</u> | <u>42,755</u> | <u>0</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Personal Services | 37,547 | 37,935 | 37,925 | 10 |
| Contract Services | 1,937 | 1,937 | 888 | 1,049 |
| Other | 4,598 | 6,575 | 4,960 | 1,615 |
| Total Expenditures | <u>44,082</u> | <u>46,447</u> | <u>43,773</u> | <u>2,674</u> |
| Net Change in Fund Balance | (1,937) | (3,692) | (1,018) | 2,674 |
| Fund Balance at Beginning of Year | 7,519 | 7,519 | 7,519 | 0 |
| Unexpended Prior Year Encumbrances | 8 | 8 | 8 | 0 |
| Fund Balance at End of Year | <u><u>\$5,590</u></u> | <u><u>\$3,835</u></u> | <u><u>\$6,509</u></u> | <u><u>\$2,674</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$231,256 | \$271,374 | \$271,374 | \$0 |
| Total Revenues | 231,256 | 271,374 | 271,374 | 0 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Personal Services | 130,642 | 157,933 | 150,353 | 7,580 |
| Materials and Supplies | 5,700 | 5,800 | 3,151 | 2,649 |
| Contract Services | 43,750 | 97,750 | 81,467 | 16,283 |
| Other | 10,123 | 11,124 | 8,865 | 2,259 |
| Total Expenditures | 190,215 | 272,607 | 243,836 | 28,771 |
| Excess of Revenues Over (Under) Expenditures | 41,041 | (1,233) | 27,538 | 28,771 |
| Other Financing Uses: | | | | |
| Transfers Out | (11,342) | (88,000) | (77,236) | 10,764 |
| Total Other Financing Uses | (11,342) | (88,000) | (77,236) | 10,764 |
| Net Change in Fund Balance | 29,699 | (89,233) | (49,698) | 39,535 |
| Fund Balance at Beginning of Year | 352,670 | 352,670 | 352,670 | 0 |
| Unexpended Prior Year Encumbrances | 2,949 | 2,949 | 2,949 | 0 |
| Fund Balance at End of Year | \$385,318 | \$266,386 | \$305,921 | \$39,535 |

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, 2006*

| | 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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$360,000 | \$0 | \$0 | \$0 |
| Other | 0 | 239 | 254 | 15 |
| Total Revenues | <u>360,000</u> | <u>239</u> | <u>254</u> | <u>15</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Personal Services | 143,881 | 144,904 | 143,949 | 955 |
| Materials and Supplies | 7,500 | 7,500 | 7,500 | 0 |
| Contract Services | 37,000 | 30,007 | 30,007 | 0 |
| Other | 21,500 | 11,952 | 6,467 | 5,485 |
| Capital Outlay | 150,000 | 56,882 | 56,882 | 0 |
| Total Expenditures | <u>359,881</u> | <u>251,245</u> | <u>244,805</u> | <u>6,440</u> |
| Excess of Revenues Over (Under) Expenditures | <u>119</u> | <u>(251,006)</u> | <u>(244,551)</u> | <u>6,455</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 0 | 116,592 | 116,592 | 0 |
| Transfers Out | 0 | (25,000) | (25,000) | 0 |
| Total Other Financing Sources | <u>0</u> | <u>91,592</u> | <u>91,592</u> | <u>0</u> |
| Net Change in Fund Balance | 119 | (159,414) | (152,959) | 6,455 |
| Fund Balance at Beginning of Year | 117,532 | 117,531 | 117,531 | 0 |
| Unexpended Prior Year Encumbrances | 57,904 | 57,904 | 57,904 | 0 |
| Fund Balance at End of Year | <u>\$175,555</u> | <u>\$16,021</u> | <u>\$22,476</u> | <u>\$6,455</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|-----------------------|------------------------|------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Fines and Forfeitures | \$11,500 | \$18,148 | \$18,881 | \$733 |
| Total Revenues | <u>11,500</u> | <u>18,148</u> | <u>18,881</u> | <u>733</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Contract Services | 8,000 | 9,000 | 2,780 | 6,220 |
| Other | 3,500 | 6,000 | 3,659 | 2,341 |
| Total Expenditures | <u>11,500</u> | <u>15,000</u> | <u>6,439</u> | <u>8,561</u> |
| Net Change in Fund Balance | 0 | 3,148 | 12,442 | 9,294 |
| Fund Balance at Beginning of Year | 9,386 | 9,386 | 9,386 | 0 |
| Unexpended Prior Year Encumbrances | 24 | 24 | 24 | 0 |
| Fund Balance at End of Year | <u><u>\$9,410</u></u> | <u><u>\$12,558</u></u> | <u><u>\$21,852</u></u> | <u><u>\$9,294</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-------------------|-------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$6,000 | \$0 | \$0 | \$0 |
| Total Revenues | <u>6,000</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Contract Services | 6,000 | 0 | 0 | 0 |
| Total Expenditures | <u>6,000</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 | 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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-----------------|--------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$0 | \$25 | \$25 | \$0 |
| Total Revenues | 0 | 25 | 25 | 0 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 |
| Net Change in Fund Balance | 0 | 25 | 25 | 0 |
| Fund Balance at Beginning of Year | 50 | 50 | 50 | 0 |
| Fund Balance at End of Year | \$50 | \$75 | \$75 | \$0 |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Other | \$600,000 | \$353,340 | \$358,007 | \$4,667 |
| Total Revenues | <u>600,000</u> | <u>353,340</u> | <u>358,007</u> | <u>4,667</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 95,142 | 316,575 | 300,923 | 15,652 |
| Materials and Supplies | 2,500 | 4,100 | 3,596 | 504 |
| Contract Services | 52,500 | 90,436 | 90,436 | 0 |
| Other | 40,500 | 45,500 | 45,500 | 0 |
| Capital Outlay | 25,000 | 216,779 | 216,779 | 0 |
| Total Expenditures | <u>215,642</u> | <u>673,390</u> | <u>657,234</u> | <u>16,156</u> |
| Excess of Revenues Over (Under) Expenditures | <u>384,358</u> | <u>(320,050)</u> | <u>(299,227)</u> | <u>20,823</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 0 | 500,000 | 500,000 | 0 |
| Transfers Out | (400,000) | (404,093) | (400,000) | 4,093 |
| Total Other Financing Sources (Uses) | <u>(400,000)</u> | <u>95,907</u> | <u>100,000</u> | <u>4,093</u> |
| Net Change in Fund Balance | (15,642) | (224,143) | (199,227) | 24,916 |
| Fund Balance at Beginning of Year | 238,074 | 238,074 | 238,074 | 0 |
| Unexpended Prior Year Encumbrances | 79,828 | 79,828 | 79,828 | 0 |
| Fund Balance at End of Year | <u>\$302,260</u> | <u>\$93,759</u> | <u>\$118,675</u> | <u>\$24,916</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|-----------------|-----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Other | \$182,750 | \$115,000 | \$120,430 | \$5,430 |
| Total Revenues | <u>182,750</u> | <u>115,000</u> | <u>120,430</u> | <u>5,430</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 59,429 | 74,383 | 62,789 | 11,594 |
| Materials and Supplies | 1,000 | 1,000 | 999 | 1 |
| Contract Services | 45,000 | 89,644 | 74,007 | 15,637 |
| Other | 15,000 | 15,000 | 14,965 | 35 |
| Capital Outlay | 20,000 | 20,000 | 16,023 | 3,977 |
| Total Expenditures | <u>140,429</u> | <u>200,027</u> | <u>168,783</u> | <u>31,244</u> |
| Excess of Revenues Over (Under) Expenditures | <u>42,321</u> | <u>(85,027)</u> | <u>(48,353)</u> | <u>36,674</u> |
| Other Financing Sources: | | | | |
| Transfers In | 0 | 40,000 | 40,000 | 0 |
| Total Other Financing Sources | <u>0</u> | <u>40,000</u> | <u>40,000</u> | <u>0</u> |
| Net Change in Fund Balance | 42,321 | (45,027) | (8,353) | 36,674 |
| Fund Balance at Beginning of Year | 93,593 | 93,593 | 93,593 | 0 |
| Unexpended Prior Year Encumbrances | 5,141 | 5,141 | 5,141 | 0 |
| Fund Balance at End of Year | <u>\$141,055</u> | <u>\$53,707</u> | <u>\$90,381</u> | <u>\$36,674</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$0 | \$6,735 | \$7,095 | \$360 |
| Other | 548,816 | 15,648 | 16,899 | 1,251 |
| Total Revenues | 548,816 | 22,383 | 23,994 | 1,611 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 484,193 | 490,443 | 483,685 | 6,758 |
| Materials and Supplies | 22,000 | 25,500 | 25,500 | 0 |
| Contract Services | 25,000 | 26,000 | 23,143 | 2,857 |
| Other | 9,750 | 10,500 | 8,086 | 2,414 |
| Capital Outlay | 5,200 | 30,200 | 28,934 | 1,266 |
| Total Expenditures | 546,143 | 582,643 | 569,348 | 13,295 |
| Excess of Revenues Over (Under) Expenditures | 2,672 | (560,260) | (545,354) | 14,906 |
| Other Financing Sources: | | | | |
| Transfers In | 0 | 539,717 | 539,717 | 0 |
| Total Other Financing Sources | 0 | 539,717 | 539,717 | 0 |
| Net Change in Fund Balance | 2,672 | (20,543) | (5,637) | 14,906 |
| Fund Balance at Beginning of Year | 192,356 | 192,356 | 192,356 | 0 |
| Unexpended Prior Year Encumbrances | 3,112 | 3,112 | 3,112 | 0 |
| Fund Balance at End of Year | \$198,140 | \$174,925 | \$189,831 | \$14,906 |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|-----------------|-----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$83,775 | \$26,822 | \$69,559 | \$42,737 |
| Other | 0 | 911 | 911 | 0 |
| Total Revenues | 83,775 | 27,733 | 70,470 | 42,737 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 79,099 | 89,846 | 87,404 | 2,442 |
| Materials and Supplies | 4,000 | 4,000 | 4,000 | 0 |
| Other | 200 | 200 | 0 | 200 |
| Total Expenditures | 83,299 | 94,046 | 91,404 | 2,642 |
| Excess of Revenues Over (Under) Expenditures | 476 | (66,313) | (20,934) | 45,379 |
| Other Financing Sources: | | | | |
| Transfers In | 0 | 8,644 | 8,644 | 0 |
| Total Other Financing Sources | 0 | 8,644 | 8,644 | 0 |
| Net Change in Fund Balance | 476 | (57,669) | (12,290) | 45,379 |
| Fund Balance at Beginning of Year | 61,096 | 61,096 | 61,096 | 0 |
| Unexpended Prior Year Encumbrances | 208 | 208 | 208 | 0 |
| Fund Balance at End of Year | \$61,780 | \$3,635 | \$49,014 | \$45,379 |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|------------------|--------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Permissive Motor Vehicle License Tax | \$460,000 | \$439,000 | \$437,060 | (\$1,940) |
| Charges for Services | 124,000 | 101,820 | 106,798 | 4,978 |
| Fines and Forfeitures | 75,000 | 118,000 | 120,263 | 2,263 |
| Intergovernmental | 5,720,000 | 5,337,500 | 5,523,577 | 186,077 |
| Interest | 20,000 | 60,000 | 63,777 | 3,777 |
| Other | 3,000 | 22,390 | 23,314 | 924 |
| Total Revenues | <u>6,402,000</u> | <u>6,078,710</u> | <u>6,274,789</u> | <u>196,079</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Works | | | | |
| Personal Services | 3,404,455 | 3,380,379 | 3,282,787 | 97,592 |
| Materials and Supplies | 818,000 | 873,000 | 535,852 | 337,148 |
| Contract Services | 640,000 | 1,057,133 | 990,467 | 66,666 |
| Other | 836,000 | 622,637 | 484,690 | 137,947 |
| Capital Outlay | 306,000 | 498,000 | 471,337 | 26,663 |
| Claims | 6,725 | 4,500 | 1,994 | 2,506 |
| Total Expenditures | <u>6,011,180</u> | <u>6,435,649</u> | <u>5,767,127</u> | <u>668,522</u> |
| Excess of Revenues Over (Under) Expenditures | <u>390,820</u> | <u>(356,939)</u> | <u>507,662</u> | <u>864,601</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 95,000 | 721,300 | 721,300 | 0 |
| Transfers Out | 0 | (247,535) | (247,535) | 0 |
| Total Other Financing Sources (Uses) | <u>95,000</u> | <u>473,765</u> | <u>473,765</u> | <u>0</u> |
| Net Change in Fund Balance | 485,820 | 116,826 | 981,427 | 864,601 |
| Fund Balance at Beginning of Year | 375,182 | 375,182 | 375,182 | 0 |
| Unexpended Prior Year Encumbrances | 214 | 214 | 214 | 0 |
| Fund Balance at End of Year | <u>\$861,216</u> | <u>\$492,222</u> | <u>\$1,356,823</u> | <u>\$864,601</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------------|-------------------|------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Special Assessments | \$6,000 | \$6,000 | \$5,814 | (\$186) |
| Total Revenues | <u>6,000</u> | <u>6,000</u> | <u>5,814</u> | <u>(186)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Works | | | | |
| Contract Services | 6,000 | 11,638 | 0 | 11,638 |
| Total Expenditures | <u>6,000</u> | <u>11,638</u> | <u>0</u> | <u>11,638</u> |
| Net Change in Fund Balance | 0 | (5,638) | 5,814 | 11,452 |
| Fund Balance at Beginning of Year | 5,638 | 5,638 | 5,638 | 0 |
| Fund Balance (Deficit) at End of Year | <u><u>\$5,638</u></u> | <u><u>\$0</u></u> | <u><u>\$11,452</u></u> | <u><u>\$11,452</u></u> |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Dog and Kennel
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------|-----------------|-----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$6,100 | \$5,300 | \$6,060 | \$760 |
| Licenses and Permits | 145,000 | 135,000 | 134,430 | (\$570) |
| Fines and Forfeitures | 13,000 | 7,575 | 7,595 | 20 |
| Other | 37,800 | 49,200 | 81,484 | 32,284 |
| Total Revenues | <u>201,900</u> | <u>197,075</u> | <u>229,569</u> | <u>32,494</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health | | | | |
| Personal Services | 155,983 | 171,484 | 159,269 | 12,215 |
| Materials and Supplies | 22,000 | 31,973 | 24,466 | 7,507 |
| Contract Services | 5,000 | 5,000 | 3,086 | 1,914 |
| Other | 25,000 | 54,526 | 41,235 | 13,291 |
| Capital Outlay | 13,800 | 13,800 | 10,678 | 3,122 |
| Claims | 800 | 800 | 600 | 200 |
| Total Expenditures | <u>222,583</u> | <u>277,583</u> | <u>239,334</u> | <u>38,249</u> |
| Net Change in Fund Balance | (20,683) | (80,508) | (9,765) | 70,743 |
| Fund Balance at Beginning of Year | 89,052 | 89,052 | 89,052 | 0 |
| Unexpended Prior Year Encumbrances | 6,726 | 6,726 | 6,726 | 0 |
| Fund Balance at End of Year | <u>\$75,095</u> | <u>\$15,270</u> | <u>\$86,013</u> | <u>\$70,743</u> |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
EPA Water Pollution Fund
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|-----------------------|-----------------------|-----------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$1,746 | \$1,746 | \$1,746 | \$0 |
| Total Revenues | <u>1,746</u> | <u>1,746</u> | <u>1,746</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 | 1,746 | 1,746 | 1,746 | 0 |
| Fund Balance at Beginning of Year | 1 | 1 | 1 | 0 |
| Fund Balance at End of Year | <u><u>\$1,747</u></u> | <u><u>\$1,747</u></u> | <u><u>\$1,747</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Property and Other Taxes | \$1,660,100 | \$1,721,331 | \$1,725,026 | \$3,695 |
| Intergovernmental | 1,356,710 | 1,675,826 | 1,684,443 | 8,617 |
| Other | 65,000 | 42,300 | 45,053 | 2,753 |
| Total Revenues | <u>3,081,810</u> | <u>3,439,457</u> | <u>3,454,522</u> | <u>15,065</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Personal Services | 90 | 90 | 84 | 6 |
| Contract Services | 775,000 | 2,462,867 | 2,239,937 | 222,930 |
| Other | 25,800 | 45,000 | 26,806 | 18,194 |
| Grants | 198,818 | 259,368 | 251,655 | 7,713 |
| Total Expenditures | <u>999,708</u> | <u>2,767,325</u> | <u>2,518,482</u> | <u>248,843</u> |
| Excess of Revenues Over Expenditures | <u>2,082,102</u> | <u>672,132</u> | <u>936,040</u> | <u>263,908</u> |
| Other Financing Uses: | | | | |
| Transfers Out | (2,130,000) | (942,133) | (783,000) | 159,133 |
| Total Other Financing Uses | <u>(2,130,000)</u> | <u>(942,133)</u> | <u>(783,000)</u> | <u>159,133</u> |
| Net Change in Fund Balance | (47,898) | (270,001) | 153,040 | 423,041 |
| Fund Balance at Beginning of Year | 729,688 | 729,688 | 729,688 | 0 |
| Unexpended Prior Year Encumbrances | 106,515 | 106,515 | 106,515 | 0 |
| Fund Balance at End of Year | <u>\$788,305</u> | <u>\$566,202</u> | <u>\$989,243</u> | <u>\$423,041</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, 2006

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------|-------------------------|------------------------|-------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$0 | \$1,297,153 | \$1,297,153 | \$0 |
| Other | 70,000 | 82,700 | 98,282 | 15,582 |
| Total Revenues | <u>70,000</u> | <u>1,379,853</u> | <u>1,395,435</u> | <u>15,582</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Contract Services | 720,000 | 2,725,000 | 2,496,657 | 228,343 |
| Total Expenditures | <u>720,000</u> | <u>2,725,000</u> | <u>2,496,657</u> | <u>228,343</u> |
| Excess of Revenues Under Expenditures | <u>(650,000)</u> | <u>(1,345,147)</u> | <u>(1,101,222)</u> | <u>243,925</u> |
| Other Financing Sources: | | | | |
| Transfers In | 650,000 | 1,063,000 | 1,063,000 | 0 |
| Total Other Financing Sources | <u>650,000</u> | <u>1,063,000</u> | <u>1,063,000</u> | <u>0</u> |
| Net Change in Fund Balance | 0 | (282,147) | (38,222) | 243,925 |
| Fund Balance at Beginning of Year | 327,894 | 327,894 | 327,894 | 0 |
| Unexpended Prior Year Encumbrances | 7,028 | 7,028 | 7,028 | 0 |
| Fund Balance at End of Year | <u><u>\$334,922</u></u> | <u><u>\$52,775</u></u> | <u><u>\$296,700</u></u> | <u><u>\$243,925</u></u> |

Geauga County, Ohio

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

Child Support Enforcement

Budget Basis

For the Year Ended December 31, 2006

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|-------------------------|------------------------|-------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$300,000 | \$315,000 | \$318,775 | \$3,775 |
| Intergovernmental | 736,000 | 503,500 | 503,651 | 151 |
| Other | 132,000 | 50 | 107,755 | 107,705 |
| Total Revenues | <u>1,168,000</u> | <u>818,550</u> | <u>930,181</u> | <u>111,631</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Personal Services | 572,154 | 570,972 | 552,106 | 18,866 |
| Materials and Supplies | 2,000 | 2,000 | 870 | 1,130 |
| Contract Services | 160,000 | 624,362 | 458,905 | 165,457 |
| Other | 12,000 | 32,000 | 25,622 | 6,378 |
| Capital Outlay | 10,000 | 35,000 | 22,532 | 12,468 |
| Total Expenditures | <u>756,154</u> | <u>1,264,334</u> | <u>1,060,035</u> | <u>204,299</u> |
| Excess of Revenues Over (Under) Expenditures | <u>411,846</u> | <u>(445,784)</u> | <u>(129,854)</u> | <u>315,930</u> |
| Other Financing Uses: | | | | |
| Transfers Out | (415,000) | (53,638) | (20,686) | 32,952 |
| Total Other Financing Uses | <u>(415,000)</u> | <u>(53,638)</u> | <u>(20,686)</u> | <u>32,952</u> |
| Net Change in Fund Balance | (3,154) | (499,422) | (150,540) | 348,882 |
| Fund Balance at Beginning of Year | 555,083 | 555,083 | 555,083 | 0 |
| Unexpended Prior Year Encumbrances | 29,780 | 29,780 | 29,780 | 0 |
| Fund Balance at End of Year | <u><u>\$581,709</u></u> | <u><u>\$85,441</u></u> | <u><u>\$434,323</u></u> | <u><u>\$348,882</u></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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$146,000 | \$320,000 | \$343,629 | \$23,629 |
| Intergovernmental | 531,000 | 782,671 | 786,189 | 3,518 |
| Other | 8,000 | 8,113 | 8,940 | 827 |
| Total Revenues | 685,000 | 1,110,784 | 1,138,758 | 27,147 |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Personal Services | 623,674 | 854,469 | 840,162 | 14,307 |
| Materials and Supplies | 1,000 | 1,159 | 1,018 | 141 |
| Contract Service | 35,000 | 91,271 | 89,784 | 1,487 |
| Other | 50,326 | 240,372 | 235,629 | 4,743 |
| Total Expenditures | 710,000 | 1,187,271 | 1,166,593 | 20,678 |
| Excess of Revenues Under Expenditures | (25,000) | (76,487) | (27,835) | 47,825 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 45,000 | 45,000 | 45,000 | 0 |
| Transfers Out | (20,000) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 25,000 | 45,000 | 45,000 | 0 |
| Net Change in Fund Balance | 0 | (31,487) | 17,165 | 48,652 |
| Fund Balance at Beginning of Year | 37,977 | 37,977 | 37,977 | 0 |
| Unexpended Prior Year Encumbrances | 10,910 | 10,910 | 10,910 | 0 |
| Fund Balance at End of Year | \$48,887 | \$17,400 | \$66,052 | \$48,652 |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Aging
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Property and Other Taxes | \$0 | \$1,753,277 | \$1,758,554 | \$5,277 |
| Intergovernmental | 187,965 | 460,026 | 455,352 | (4,674) |
| Other | 16,000 | 161,900 | 191,064 | 29,164 |
| Total Revenues | <u>203,965</u> | <u>2,375,203</u> | <u>2,404,970</u> | <u>29,767</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Personal Services | 94,695 | 1,333,141 | 1,331,702 | 1,439 |
| Contract Services | 113,755 | 384,260 | 361,925 | 22,335 |
| Other | 0 | 542,579 | 507,279 | 35,300 |
| Capital Outlay | 0 | 58,358 | 56,506 | 1,852 |
| Total Expenditures | <u>208,450</u> | <u>2,318,338</u> | <u>2,257,412</u> | <u>60,926</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(4,485)</u> | <u>56,865</u> | <u>147,558</u> | <u>90,693</u> |
| Other Financing Sources: | | | | |
| Transfers In | 32,000 | 32,000 | 32,000 | 0 |
| Total Other Financing Sources | <u>32,000</u> | <u>32,000</u> | <u>32,000</u> | <u>0</u> |
| Net Change in Fund Balance | 27,515 | 88,865 | 179,558 | 90,693 |
| Fund Balance at Beginning of Year | 524,525 | 524,525 | 524,525 | 0 |
| Unexpended Prior Year Encumbrances | 5,576 | 5,576 | 5,576 | 0 |
| Fund Balance at End of Year | <u>\$557,616</u> | <u>\$618,966</u> | <u>\$709,659</u> | <u>\$90,693</u> |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Home
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------|------------------------|------------------------|------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$230,000 | \$215,000 | \$220,221 | \$5,221 |
| Other | 5,000 | 5,355 | 5,355 | 0 |
| Total Revenues | <u>235,000</u> | <u>220,355</u> | <u>225,576</u> | <u>5,221</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Personal Services | 564,426 | 529,366 | 515,825 | 13,541 |
| Materials and Supplies | 45,000 | 49,000 | 48,720 | 280 |
| Contract Services | 49,500 | 58,500 | 58,440 | 60 |
| Other | 4,900 | 21,960 | 17,518 | 4,442 |
| Capital Outlay | 2,550 | 7,550 | 7,430 | 120 |
| Total Expenditures | <u>666,376</u> | <u>666,376</u> | <u>647,933</u> | <u>18,443</u> |
| Excess of Revenues Under Expenditures | <u>(431,376)</u> | <u>(446,021)</u> | <u>(422,357)</u> | <u>23,664</u> |
| Other Financing Sources: | | | | |
| Transfers In | 431,376 | 431,376 | 431,376 | 0 |
| Total Other Financing Sources | <u>431,376</u> | <u>431,376</u> | <u>431,376</u> | <u>0</u> |
| Net Change in Fund Balance | 0 | (14,645) | 9,019 | 23,664 |
| Fund Balance at Beginning of Year | 76,843 | 76,843 | 76,843 | 0 |
| Unexpended Prior Year Encumbrances | 268 | 268 | 268 | 0 |
| Fund Balance at End of Year | <u><u>\$77,111</u></u> | <u><u>\$62,466</u></u> | <u><u>\$86,130</u></u> | <u><u>\$23,664</u></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, 2006*

| | 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> |
| Other Financing Uses: | | | | |
| Transfers Out | 0 | (1,671) | (1,671) | 0 |
| Total Other Financing Uses | <u>0</u> | <u>(1,671)</u> | <u>(1,671)</u> | <u>0</u> |
| Net Change in Fund Balance | 0 | (1,671) | (1,671) | 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>\$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
Workforce Investment Act
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------|--------------------|-----------------|-----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$0 | \$91,127 | \$91,127 | \$0 |
| Total Revenues | <u>0</u> | <u>91,127</u> | <u>91,127</u> | <u>0</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Contracted Services | 0 | 104,088 | 104,088 | 0 |
| Total Expenditures | <u>0</u> | <u>104,088</u> | <u>104,088</u> | <u>0</u> |
| Excess of Revenues Under Expenditures | <u>0</u> | <u>(12,961)</u> | <u>(12,961)</u> | <u>0</u> |
| Other Financing Uses: | | | | |
| Transfers Out | 0 | (14,320) | 0 | 14,320 |
| Total Other Financing Uses | <u>0</u> | <u>(14,320)</u> | <u>0</u> | <u>14,320</u> |
| Net Change in Fund Balance | 0 | (27,281) | (12,961) | 14,320 |
| Fund Balance at Beginning of Year | 30,408 | 30,408 | 30,408 | 0 |
| Fund Balance at End of Year | <u>\$30,408</u> | <u>\$3,127</u> | <u>\$17,447</u> | <u>\$14,320</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, 2006

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------------|-------------------------|-------------------------|-------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Donation | \$0 | \$36,825 | \$36,930 | \$105 |
| Total Revenues | <u>0</u> | <u>36,825</u> | <u>36,930</u> | <u>105</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 Over Expenditures | <u>0</u> | <u>36,825</u> | <u>36,930</u> | <u>105</u> |
| Other Financing Sources: | | | | |
| Transfers In | 0 | 10,745 | 11,901 | 1,156 |
| Total Other Financing Sources | <u>0</u> | <u>10,745</u> | <u>11,901</u> | <u>1,156</u> |
| Net Change in Fund Balance | 0 | 47,570 | 48,831 | 1,261 |
| Fund Balance at Beginning of Year | 223,991 | 223,991 | 223,991 | 0 |
| Fund Balance at End of Year | <u><u>\$223,991</u></u> | <u><u>\$271,561</u></u> | <u><u>\$272,822</u></u> | <u><u>\$1,261</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$2,253,000 | \$4,640,068 | \$4,736,536 | \$96,468 |
| Other | 50,500 | 51,219 | 51,235 | 16 |
| Total Revenues | <u>2,303,500</u> | <u>4,691,287</u> | <u>4,787,771</u> | <u>96,484</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Personal Services | 2,738,300 | 2,972,473 | 2,957,231 | 15,242 |
| Materials and Supplies | 65,500 | 86,650 | 75,073 | 11,577 |
| Contract Services | 998,100 | 1,954,300 | 1,908,425 | 45,875 |
| Other | 258,900 | 421,126 | 401,824 | 19,302 |
| Capital Outlay | 42,700 | 94,700 | 89,227 | 5,473 |
| Total Expenditures | <u>4,103,500</u> | <u>5,529,249</u> | <u>5,431,780</u> | <u>97,469</u> |
| Excess of Revenues Under Expenditures | <u>(1,800,000)</u> | <u>(837,962)</u> | <u>(644,009)</u> | <u>193,953</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 2,200,000 | 908,662 | 912,313 | 3,651 |
| Transfers Out | (400,000) | (304,169) | (304,160) | 9 |
| Total Other Financing Sources (Uses) | <u>1,800,000</u> | <u>604,493</u> | <u>608,153</u> | <u>3,660</u> |
| Net Change in Fund Balance | 0 | (233,469) | (35,856) | 197,613 |
| Fund Balance at Beginning of Year | 266,863 | 266,863 | 266,863 | 0 |
| Unexpended Prior Year Encumbrances | 97,200 | 97,200 | 97,200 | 0 |
| Fund Balance at End of Year | <u>\$364,063</u> | <u>\$130,594</u> | <u>\$328,207</u> | <u>\$197,613</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Interest | \$20,000 | \$218 | \$0 | (\$218) |
| Other | 656,000 | 712,405 | 747,524 | 35,119 |
| Total Revenues | <u>676,000</u> | <u>712,623</u> | <u>747,524</u> | <u>34,901</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Economic Development and Assistance | | | | |
| Other | 361,500 | 909,000 | 670,073 | 238,927 |
| Total Expenditures | <u>361,500</u> | <u>909,000</u> | <u>670,073</u> | <u>238,927</u> |
| Excess of Revenues Over (Under) Expenditures | <u>314,500</u> | <u>(196,377)</u> | <u>77,451</u> | <u>273,828</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 0 | 29,782 | 29,782 | 0 |
| Transfers Out | (375,000) | (257,500) | (256,418) | 1,082 |
| Total Other Financing Sources (Uses) | <u>(375,000)</u> | <u>(227,718)</u> | <u>(226,636)</u> | <u>1,082</u> |
| Net Change in Fund Balance | (60,500) | (424,095) | (149,185) | 274,910 |
| Fund Balance at Beginning of Year | 491,188 | 491,188 | 491,188 | 0 |
| Unexpended Prior Year Encumbrances | 5,540 | 5,540 | 5,540 | 0 |
| Fund Balance at End of Year | <u>\$436,228</u> | <u>\$72,633</u> | <u>\$347,543</u> | <u>\$274,910</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, 2006*

| | 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: | | | | |
| Economic Development and Assistance | | | | |
| Personal Services | 0 | 19 | 19 | 0 |
| Materials and Supplies | 0 | 1,000 | 382 | 618 |
| Other | 0 | 13,981 | 12,496 | 1,485 |
| Total Expenditures | <u>0</u> | <u>15,000</u> | <u>12,897</u> | <u>2,103</u> |
| Net Change in Fund Balance | 0 | (15,000) | (12,897) | 2,103 |
| Fund Balance at Beginning of Year | 37,012 | 37,012 | 37,012 | 0 |
| Unexpended Prior Year Encumbrances | 8 | 8 | 8 | 0 |
| Fund Balance at End of Year | <u><u>\$37,020</u></u> | <u><u>\$22,020</u></u> | <u><u>\$24,123</u></u> | <u><u>\$2,103</u></u> |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Local Revolving Loan
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------|--------------------|-------------------|-----------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Other | \$0 | \$0 | \$3,136 | \$3,136 |
| Total Revenues | <u>0</u> | <u>0</u> | <u>3,136</u> | <u>3,136</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Economic Development and Assistance | | | | |
| Other | 200,000 | 200,000 | 200,000 | 0 |
| Total Expenditures | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>0</u> |
| Excess of Revenues Under Expenditures | <u>(200,000)</u> | <u>(200,000)</u> | <u>(196,864)</u> | <u>3,136</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 205,000 | 205,000 | 205,000 | 0 |
| Transfers Out | (5,000) | (5,000) | (5,000) | 0 |
| Total Other Financing Sources (Uses) | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>0</u> |
| Net Change in Fund Balance | 0 | 0 | 3,136 | 3,136 |
| 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>\$3,136</u></u> | <u><u>\$3,136</u></u> |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Local Infrastructure Loan
Budget Basis
For the Year Ended December 31, 2006*

| | 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: | | | | |
| Economic Development and Assistance | | | | |
| Other | 100,000 | 127,699 | 103,805 | 23,894 |
| Total Expenditures | <u>100,000</u> | <u>127,699</u> | <u>103,805</u> | <u>23,894</u> |
| Excess of Revenues Under Expenditures | <u>(100,000)</u> | <u>(127,699)</u> | <u>(103,805)</u> | <u>23,894</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 105,000 | 143,218 | 143,218 | 0 |
| Transfers Out | 0 | (15,519) | (15,519) | 0 |
| Total Other Financing Sources (Uses) | <u>105,000</u> | <u>127,699</u> | <u>127,699</u> | <u>0</u> |
| Net Change in Fund Balance | 5,000 | 0 | 23,894 | 23,894 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | <u>\$5,000</u> | <u>\$0</u> | <u>\$23,894</u> | <u>\$23,894</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|-----------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Permissive Motor Vehicle License Tax | \$72,000 | \$65,000 | \$66,042 | \$1,042 |
| Total Revenues | <u>72,000</u> | <u>65,000</u> | <u>66,042</u> | <u>1,042</u> |
| Expenditures: | | | | |
| Intergovernmental: | | | | |
| Rotary | 72,000 | 275,472 | 150,000 | 125,472 |
| Total Expenditures | <u>72,000</u> | <u>275,472</u> | <u>150,000</u> | <u>125,472</u> |
| Net Change in Fund Balance | 0 | (210,472) | (83,958) | 126,514 |
| Fund Balance at Beginning of Year | 210,472 | 210,472 | 210,472 | 0 |
| Fund Balance at End of Year | <u>\$210,472</u> | <u>\$0</u> | <u>\$126,514</u> | <u>\$126,514</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, 2006

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------|--------------------|-----------------|-----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$61,710 | \$49,832 | \$49,834 | \$2 |
| Other | 0 | 9,865 | 9,865 | 0 |
| Total Revenues | <u>61,710</u> | <u>59,697</u> | <u>59,699</u> | <u>2</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 63,343 | 73,437 | 73,415 | 22 |
| Materials and Supplies | 481 | 1,452 | 1,362 | 90 |
| Other | 1,000 | 1,352 | 1,351 | 1 |
| Total Expenditures | <u>64,824</u> | <u>76,241</u> | <u>76,128</u> | <u>113</u> |
| Excess of Revenues Under Expenditures | <u>(3,114)</u> | <u>(16,544)</u> | <u>(16,429)</u> | <u>115</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 0 | 15,429 | 15,429 | 0 |
| Advance In | 0 | 2,100 | 2,100 | 0 |
| Advance Out | 0 | (2,100) | (2,100) | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>15,429</u> | <u>15,429</u> | <u>0</u> |
| Net Change in Fund Balance | (3,114) | (1,115) | (1,000) | 115 |
| Fund Balance at Beginning of Year | 8,167 | 8,167 | 8,167 | 0 |
| Unexpended Prior Year Encumbrances | 40 | 40 | 40 | 0 |
| Fund Balance at End of Year | <u>\$5,093</u> | <u>\$7,092</u> | <u>\$7,207</u> | <u>\$115</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------------|------------------------|-----------------------|-----------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$10,000 | \$10,000 | \$10,370 | \$370 |
| Total Revenues | <u>10,000</u> | <u>10,000</u> | <u>10,370</u> | <u>370</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Contract Services | 1,500 | 1,500 | 1,000 | 500 |
| Other | 3,500 | 5,000 | 4,000 | 1,000 |
| Total Expenditures | <u>5,000</u> | <u>6,500</u> | <u>5,000</u> | <u>1,500</u> |
| Excess of Revenues Over Expenditures | <u>5,000</u> | <u>3,500</u> | <u>5,370</u> | <u>1,870</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 | (11,500) | (9,630) | 1,870 |
| Fund Balance at Beginning of Year | 16,431 | 16,431 | 16,431 | 0 |
| Unexpended Prior Year Encumbrances | 125 | 125 | 125 | 0 |
| Fund Balance at End of Year | <u><u>\$16,556</u></u> | <u><u>\$5,056</u></u> | <u><u>\$6,926</u></u> | <u><u>\$1,870</u></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, 2006*

| | 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, 2006*

| | 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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|------------------------|------------------------|------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Licenses and Permits | \$18,000 | \$17,000 | \$17,151 | \$151 |
| Total Revenues | <u>18,000</u> | <u>17,000</u> | <u>17,151</u> | <u>151</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Other | 18,000 | 18,000 | 17,304 | 696 |
| Total Expenditures | <u>18,000</u> | <u>18,000</u> | <u>17,304</u> | <u>696</u> |
| Net Change in Fund Balance | 0 | (1,000) | (153) | 847 |
| Fund Balance at Beginning of Year | 17,304 | 17,304 | 17,304 | 0 |
| Fund Balance at End of Year | <u><u>\$17,304</u></u> | <u><u>\$16,304</u></u> | <u><u>\$17,151</u></u> | <u><u>\$847</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|------------------------|------------------------|------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Fines and Forfeitures | \$7,500 | \$6,356 | \$6,661 | \$305 |
| Total Revenues | <u>7,500</u> | <u>6,356</u> | <u>6,661</u> | <u>305</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 7,800 | 7,800 | 16 | 7,784 |
| Materials and Supplies | 200 | 1,700 | 0 | 1,700 |
| Other | 0 | 2,000 | 0 | 2,000 |
| Total Expenditures | <u>8,000</u> | <u>11,500</u> | <u>16</u> | <u>11,484</u> |
| Net Change in Fund Balance | (500) | (5,144) | 6,645 | 11,789 |
| Fund Balance at Beginning of Year | 15,746 | 15,746 | 15,746 | 0 |
| Fund Balance at End of Year | <u><u>\$15,246</u></u> | <u><u>\$10,602</u></u> | <u><u>\$22,391</u></u> | <u><u>\$11,789</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------------|-----------------------|-----------------------|-----------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Fines and Forfeitures | \$1,500 | \$0 | \$0 | \$0 |
| Total Revenues | <u>1,500</u> | <u>0</u> | <u>0</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>0</u> | <u>0</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 | (1,500) | 0 | 1,500 |
| Fund Balance at Beginning of Year | 8,018 | 8,018 | 8,018 | 0 |
| Fund Balance at End of Year | <u><u>\$8,018</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|-----------------------|-----------------------|-----------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$200 | \$262 | \$262 | \$0 |
| Total Revenues | <u>200</u> | <u>262</u> | <u>262</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 | 62 | 262 | 200 |
| Fund Balance at Beginning of Year | 1,678 | 1,678 | 1,678 | 0 |
| Fund Balance at End of Year | <u><u>\$1,678</u></u> | <u><u>\$1,740</u></u> | <u><u>\$1,940</u></u> | <u><u>\$200</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|------------------------|------------------------|------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$73,366 | \$57,865 | \$60,742 | \$2,877 |
| Total Revenues | <u>73,366</u> | <u>57,865</u> | <u>60,742</u> | <u>2,877</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 72,165 | 78,650 | 78,481 | 169 |
| Other | 780 | 0 | 0 | 0 |
| Total Expenditures | <u>72,945</u> | <u>78,650</u> | <u>78,481</u> | <u>169</u> |
| Excess of Revenues Over (Under) Expenditures | <u>421</u> | <u>(20,785)</u> | <u>(17,739)</u> | <u>3,046</u> |
| Other Financing Sources: | | | | |
| Transfers In | 0 | 16,964 | 16,964 | 0 |
| Total Other Financing Sources | <u>0</u> | <u>16,964</u> | <u>16,964</u> | <u>0</u> |
| Net Change in Fund Balance | 421 | (3,821) | (775) | 3,046 |
| Fund Balance at Beginning of Year | 26,854 | 26,854 | 26,854 | 0 |
| Fund Balance at End of Year | <u><u>\$27,275</u></u> | <u><u>\$23,033</u></u> | <u><u>\$26,079</u></u> | <u><u>\$3,046</u></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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------|-----------------|----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Other | \$47,000 | \$63,552 | \$61,436 | (\$2,116) |
| Total Revenues | <u>47,000</u> | <u>63,552</u> | <u>61,436</u> | <u>(2,116)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Materials and Supplies | 40,000 | 74,868 | 74,836 | 32 |
| Capital Outlay | 10,000 | 2,240 | 2,240 | 0 |
| Total Expenditures | <u>50,000</u> | <u>77,108</u> | <u>77,076</u> | <u>32</u> |
| Net Change in Fund Balance | (3,000) | (13,556) | (15,640) | (2,084) |
| Fund Balance at Beginning of Year | 13,556 | 13,556 | 13,556 | 0 |
| Unexpended Prior Year Encumbrances | 3,911 | 3,911 | 3,911 | 0 |
| Fund Balance at End of Year | <u>\$14,467</u> | <u>\$3,911</u> | <u>\$1,827</u> | <u>(\$2,084)</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-----------------|----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$43,808 | \$39,000 | \$39,174 | \$174 |
| Total Revenues | <u>43,808</u> | <u>39,000</u> | <u>39,174</u> | <u>174</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 43,446 | 61,749 | 56,734 | 5,015 |
| Other | 0 | 1,232 | 883 | 349 |
| Capital Outlay | 362 | 260 | 0 | 260 |
| Total Expenditures | <u>43,808</u> | <u>63,241</u> | <u>57,617</u> | <u>5,624</u> |
| Net Change in Fund Balance | 0 | (24,241) | (18,443) | 5,798 |
| Fund Balance at Beginning of Year | 24,673 | 24,673 | 24,673 | 0 |
| Fund Balance at End of Year | <u>\$24,673</u> | <u>\$432</u> | <u>\$6,230</u> | <u>\$5,798</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, 2006

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------|-----------------|--------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | 0 | 0 | 0 | 0 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 |
| 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 | \$150 | \$150 | \$150 | \$0 |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Victim Advocate
Budget Basis
For the Year Ended December 31, 2006*

| | 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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|------------------------|------------------------|------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Other | \$1,500 | \$1,602 | \$1,815 | \$213 |
| Total Revenues | <u>1,500</u> | <u>1,602</u> | <u>1,815</u> | <u>213</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 | 1,500 | 1,602 | 1,815 | 213 |
| Fund Balance at Beginning of Year | 12,744 | 12,744 | 12,744 | 0 |
| Fund Balance at End of Year | <u><u>\$14,244</u></u> | <u><u>\$14,346</u></u> | <u><u>\$14,559</u></u> | <u><u>\$213</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|------------------------|------------------------|------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Other | \$500 | \$40,048 | \$40,048 | \$0 |
| Total Revenues | <u>500</u> | <u>40,048</u> | <u>40,048</u> | <u>0</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Other | 20,000 | 21,000 | 19,446 | 1,554 |
| Total Expenditures | <u>20,000</u> | <u>21,000</u> | <u>19,446</u> | <u>1,554</u> |
| Net Change in Fund Balance | (19,500) | 19,048 | 20,602 | 1,554 |
| Fund Balance at Beginning of Year | 44,568 | 44,568 | 44,568 | 0 |
| Unexpended Prior Year Encumbrances | 11,777 | 11,777 | 11,777 | 0 |
| Fund Balance at End of Year | <u><u>\$36,845</u></u> | <u><u>\$75,393</u></u> | <u><u>\$76,947</u></u> | <u><u>\$1,554</u></u> |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court Security
Budget Basis
For the Year Ended December 31, 2006*

| | 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 | 5,000 | 0 | 5,000 |
| Total Expenditures | <u>0</u> | <u>5,000</u> | <u>0</u> | <u>5,000</u> |
| Net Change in Fund Balance | 0 | (5,000) | 0 | 5,000 |
| Fund Balance at Beginning of Year | 27,886 | 27,886 | 27,886 | 0 |
| Fund Balance at End of Year | <u>\$27,886</u> | <u>\$22,886</u> | <u>\$27,886</u> | <u>\$5,000</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-----------------|----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$0 | \$55,802 | \$55,802 | \$0 |
| Other | 0 | 22,222 | 22,222 | 0 |
| Total Revenues | <u>0</u> | <u>78,024</u> | <u>78,024</u> | <u>0</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Capital Outlay | 0 | 78,302 | 78,302 | 0 |
| Total Expenditures | <u>0</u> | <u>78,302</u> | <u>78,302</u> | <u>0</u> |
| Net Change in Fund Balance | 0 | (278) | (278) | 0 |
| Fund Balance at Beginning of Year | 1,809 | 1,809 | 1,809 | 0 |
| Fund Balance at End of Year | <u>\$1,809</u> | <u>\$1,531</u> | <u>\$1,531</u> | <u>\$0</u> |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Concealed Handgun
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|------------------------|------------------------|------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$50,000 | \$15,216 | \$16,125 | \$909 |
| Total Revenues | <u>50,000</u> | <u>15,216</u> | <u>16,125</u> | <u>909</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 7,500 | 11,680 | 11,152 | 528 |
| Materials and Supplies | 5,000 | 2,000 | 907 | 1,093 |
| Other | 22,500 | 15,000 | 9,000 | 6,000 |
| Total Expenditures | <u>35,000</u> | <u>28,680</u> | <u>21,059</u> | <u>7,621</u> |
| Net Change in Fund Balance | 15,000 | (13,464) | (4,934) | 8,530 |
| Fund Balance at Beginning of Year | 31,527 | 31,527 | 31,527 | 0 |
| Unexpended Prior Year Expenditures | 4,766 | 4,766 | 4,766 | 0 |
| Fund Balance at End of Year | <u><u>\$51,293</u></u> | <u><u>\$22,829</u></u> | <u><u>\$31,359</u></u> | <u><u>\$8,530</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------------|--------------------|-----------------|----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$19,363 | \$18,583 | \$18,583 | \$0 |
| Other Revenue | 0 | 38 | 38 | 0 |
| Total Revenues | 19,363 | 18,621 | 18,621 | 0 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 17,890 | 17,988 | 17,883 | 105 |
| Materials and Supplies | 136 | 136 | 43 | 93 |
| Contract Services | 780 | 1,217 | 1,214 | 3 |
| Other | 557 | 557 | 415 | 142 |
| Total Expenditures | 19,363 | 19,898 | 19,555 | 343 |
| Excess of Revenues Under Expenditures | 0 | (1,277) | (934) | 343 |
| Other Financing Sources (Uses): | | | | |
| Advances In | 0 | 1,323 | 1,323 | 0 |
| Advances Out | 0 | (1,323) | (1,323) | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Change in Fund Balance | 0 | (1,277) | (934) | 343 |
| Fund Balance at Beginning of Year | 1,989 | 1,989 | 1,989 | 0 |
| Fund Balance at End of Year | \$1,989 | \$712 | \$1,055 | \$343 |

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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------|--------------------|-----------------|-----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$65,000 | \$62,382 | \$62,382 | \$0 |
| Other Revenue | 15,000 | 0 | 0 | 0 |
| Total Revenues | <u>80,000</u> | <u>62,382</u> | <u>62,382</u> | <u>0</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 76,023 | 77,520 | 77,115 | 405 |
| Contract Services | 3,977 | 12,834 | 12,020 | 814 |
| Total Expenditures | <u>80,000</u> | <u>90,354</u> | <u>89,135</u> | <u>1,219</u> |
| Excess of Revenues Under Expenditures | <u>0</u> | <u>(27,972)</u> | <u>(26,753)</u> | <u>1,219</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 | (7,972) | (6,753) | 1,219 |
| Fund Balance at Beginning of Year | 10,758 | 10,758 | 10,758 | 0 |
| Fund Balance at End of Year | <u>\$10,758</u> | <u>\$2,786</u> | <u>\$4,005</u> | <u>\$1,219</u> |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
US Marshall
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-------------------|-------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$14,375 | \$14,375 | \$6,761 | (\$7,614) |
| Total Revenues | <u>14,375</u> | <u>14,375</u> | <u>6,761</u> | <u>(7,614)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 624 | 624 | 624 | 0 |
| Contract Services | 5,638 | 5,638 | 5,638 | 0 |
| Capital Outlay | 8,112 | 8,112 | 8,112 | 0 |
| Total Expenditures | <u>14,374</u> | <u>14,374</u> | <u>14,374</u> | <u>0</u> |
| Net Change in Fund Balance | 1 | 1 | (7,613) | (7,614) |
| Fund Balance at Beginning of Year | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | <u><u>\$1</u></u> | <u><u>\$1</u></u> | <u><u>(\$7,613)</u></u> | <u><u>(\$7,614)</u></u> |

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Computerization
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|-------------------------|-------------------------|-------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Charges for Services | \$50,500 | \$50,200 | \$52,222 | \$2,022 |
| Other | 18,000 | 18,500 | 19,662 | 1,162 |
| Total Revenues | <u>68,500</u> | <u>68,700</u> | <u>71,884</u> | <u>3,184</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Other | 1,500 | 1,500 | 0 | 1,500 |
| Capital Outlay | 25,000 | 413,574 | 196,396 | 217,178 |
| Total Expenditures | <u>26,500</u> | <u>415,074</u> | <u>196,396</u> | <u>218,678</u> |
| Excess of Revenues Over (Under) Expenditures | <u>42,000</u> | <u>(346,374)</u> | <u>(124,512)</u> | <u>221,862</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 0 | 338,000 | 338,000 | 0 |
| Transfers Out | (23,000) | (35,426) | (24,851) | 10,575 |
| Total Other Financing Sources (Uses) | <u>(23,000)</u> | <u>302,574</u> | <u>313,149</u> | <u>10,575</u> |
| Net Change in Fund Balance | 19,000 | (43,800) | 188,637 | 232,437 |
| Fund Balance at Beginning of Year | 236,023 | 236,023 | 236,023 | 0 |
| Unexpended Prior Year Encumbrances | 874 | 874 | 874 | 0 |
| Fund Balance at End of Year | <u><u>\$255,897</u></u> | <u><u>\$193,097</u></u> | <u><u>\$425,534</u></u> | <u><u>\$232,437</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|--------------------|------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Property and Other Taxes | \$2,955,000 | \$2,910,000 | \$2,914,219 | \$4,219 |
| Intergovernmental | 399,292 | 2,510,442 | 2,484,534 | (25,908) |
| Total Revenues | <u>3,354,292</u> | <u>5,420,442</u> | <u>5,398,753</u> | <u>(21,689)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Works | | | | |
| Materials and Supplies | 100,000 | 100,000 | 0 | 100,000 |
| Contract Services | 3,261,000 | 4,660,494 | 4,575,197 | 85,297 |
| Total Expenditures | <u>3,361,000</u> | <u>4,760,494</u> | <u>4,575,197</u> | <u>185,297</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(6,708)</u> | <u>659,948</u> | <u>823,556</u> | <u>163,608</u> |
| Other Financing Uses: | | | | |
| Transfers Out | 0 | (1,000,000) | (626,300) | 373,700 |
| Total Other Financing Uses | <u>0</u> | <u>(1,000,000)</u> | <u>(626,300)</u> | <u>373,700</u> |
| Net Change in Fund Balance | (6,708) | (340,052) | 197,256 | 537,308 |
| Fund Balance at Beginning of Year | 346,760 | 346,760 | 346,760 | 0 |
| Fund Balance at End of Year | <u>\$340,052</u> | <u>\$6,708</u> | <u>\$544,016</u> | <u>\$537,308</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------|--------------------|--------------------|--------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$0 | \$2,024,148 | \$0 | (\$2,024,148) |
| Other | 201,500 | 700 | 700 | 0 |
| Total Revenues | <u>201,500</u> | <u>2,024,848</u> | <u>700</u> | <u>(2,024,148)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Works | | | | |
| Contract Service | 215,000 | 594,028 | 410,219 | 183,809 |
| Other | 35,000 | 60,000 | 23,669 | 36,331 |
| Capital Outlay | 0 | 3,693,000 | 575,947 | 3,117,053 |
| Total Expenditures | <u>250,000</u> | <u>4,347,028</u> | <u>1,009,835</u> | <u>3,337,193</u> |
| Excess of Revenues Under Expenditures | <u>(48,500)</u> | <u>(2,322,180)</u> | <u>(1,009,135)</u> | <u>1,313,045</u> |
| Other Financing Sources: | | | | |
| Transfers In | 0 | 2,613,973 | 2,613,973 | 0 |
| Total Other Financing Sources | <u>0</u> | <u>2,613,973</u> | <u>2,613,973</u> | <u>0</u> |
| Net Change in Fund Balance | (48,500) | 291,793 | 1,604,838 | 1,313,045 |
| Fund Balance at Beginning of Year | 1,783,474 | 1,783,474 | 1,783,474 | 0 |
| Unexpended Prior Year Encumbrances | 292,343 | 292,343 | 292,343 | 0 |
| Fund Balance at End of Year | <u>\$2,027,317</u> | <u>\$2,367,610</u> | <u>\$3,680,655</u> | <u>\$1,313,045</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|-----------------|--------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$0 | \$2,360 | \$2,361 | \$1 |
| Interest | 0 | 3,000 | 3,906 | 906 |
| Other | 0 | 560,000 | 0 | (560,000) |
| Total Revenues | <u>0</u> | <u>565,360</u> | <u>6,267</u> | <u>(559,093)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Works | | | | |
| Capital Outlay | 0 | 560,000 | 357,454 | 202,546 |
| Total Expenditures | <u>0</u> | <u>560,000</u> | <u>357,454</u> | <u>202,546</u> |
| Excess of Revenues Over (Under) Expenditures | <u>0</u> | <u>5,360</u> | <u>(351,187)</u> | <u>(356,547)</u> |
| Other Financing Uses: | | | | |
| Transfers Out | 0 | (20,405) | (20,041) | 364 |
| Total Other Financing Uses | <u>0</u> | <u>(20,405)</u> | <u>(20,041)</u> | <u>364</u> |
| Net Change in Fund Balance | 0 | (15,045) | (371,228) | (356,183) |
| Fund Balance at Beginning of Year | 65,072 | 65,072 | 65,072 | 0 |
| Unexpended Prior Year Encumbrances | 1,080 | 1,080 | 1,080 | 0 |
| Fund Balance (Deficit) at End of Year | <u>\$66,152</u> | <u>\$51,107</u> | <u>(\$305,076)</u> | <u>(\$356,183)</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|------------------------|---------------------------|---------------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$550,000 | \$832,541 | \$832,622 | \$81 |
| Total Revenues | <u>550,000</u> | <u>832,541</u> | <u>832,622</u> | <u>81</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Works | | | | |
| Capital Outlay | 750,000 | 434,879 | 399,771 | 35,108 |
| Total Expenditures | <u>750,000</u> | <u>434,879</u> | <u>399,771</u> | <u>35,108</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(200,000)</u> | <u>397,662</u> | <u>432,851</u> | <u>35,189</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 200,000 | 191,363 | 191,363 | 0 |
| Transfers Out | 0 | (600,021) | (600,021) | 0 |
| Total Other Financing Sources (Uses) | <u>200,000</u> | <u>(408,658)</u> | <u>(408,658)</u> | <u>0</u> |
| Net Change in Fund Balance | 0 | 1,189,046 | 1,224,235 | (35,189) |
| Fund Balance at Beginning of Year | 14,933 | 14,933 | 14,933 | 0 |
| Unexpended Prior Year Encumbrances | 7,660 | 7,660 | 7,660 | 0 |
| Fund Balance at End of Year | <u><u>\$22,593</u></u> | <u><u>\$1,211,639</u></u> | <u><u>\$1,246,828</u></u> | <u><u>(\$35,189)</u></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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|--------------------|-----------------|-----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Interest Income | \$600 | \$2,115 | \$2,168 | \$53 |
| Other | 30,000 | 14,970 | 14,970 | 0 |
| Total Revenues | <u>30,600</u> | <u>17,085</u> | <u>17,138</u> | <u>53</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Capital Outlay | 30,000 | 30,000 | 5,000 | 25,000 |
| Total Expenditures | <u>30,000</u> | <u>30,000</u> | <u>5,000</u> | <u>25,000</u> |
| Excess of Revenues Over (Under) Expenditures | <u>600</u> | <u>(12,915)</u> | <u>12,138</u> | <u>25,053</u> |
| Other Financing Uses: | | | | |
| Transfers Out | (600) | (600) | 0 | 600 |
| Total Other Financing Uses | <u>(600)</u> | <u>(600)</u> | <u>0</u> | <u>600</u> |
| Net Change in Fund Balance | 0 | (13,515) | 12,138 | 25,653 |
| Fund Balance at Beginning of Year | 39,713 | 39,713 | 39,713 | 0 |
| Unexpended Prior Year Encumbrances | 1,995 | 1,995 | 1,995 | 0 |
| Fund Balance at End of Year | <u>\$41,708</u> | <u>\$28,193</u> | <u>\$53,846</u> | <u>\$25,653</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, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------------|-----------------------|-------------------|-------------------|---------------------------------------------------------|
| Revenues: | | | | |
| Intergovernmental | \$191,392 | \$150,911 | \$150,911 | \$0 |
| Other | 0 | 8,147 | 8,147 | 0 |
| Total Revenues | <u>191,392</u> | <u>159,058</u> | <u>159,058</u> | <u>0</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Capital Outlay | 212,658 | 167,679 | 167,679 | 0 |
| Total Expenditures | <u>212,658</u> | <u>167,679</u> | <u>167,679</u> | <u>0</u> |
| Excess of Revenues Under Expenditures | <u>(21,266)</u> | <u>(8,621)</u> | <u>(8,621)</u> | <u>0</u> |
| Other Financing Sources: | | | | |
| Transfers In | 21,266 | 0 | 0 | 0 |
| Total Other Financing Sources | <u>21,266</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Change in Fund Balance | 0 | (8,621) | (8,621) | 0 |
| Fund Balance at Beginning of Year | 8,621 | 8,621 | 8,621 | 0 |
| Fund Balance at End of Year | <u><u>\$8,621</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
HUD Housing CDBG
Budget Basis
For the Year Ended December 31, 2006*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-----------------|----------------|---------------------------------------------------------|
| Revenues: | | | | |
| Other | \$0 | \$0 | \$1,858 | \$1,858 |
| Total Revenues | <u>0</u> | <u>0</u> | <u>1,858</u> | <u>1,858</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| 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 | 1,858 | 1,858 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | <u>\$0</u> | <u>\$0</u> | <u>\$1,858</u> | <u>\$1,858</u> |

Statistical Section

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

| Contents | Pages(s) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Financial Trends | S-2 – S-8 |
| These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. | |
| Revenue Capacity | S-10 – S-23 |
| These schedules contain information to help the reader assess the County's most significant local revenue, the property tax and the municipal income tax. | |
| Debt Capacity | S-24 – S-33 |
| These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. | |
| Economic and Demographic Information | S-34 – S-36 |
| These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place. | |
| Operating Information | S-37 – S-39 |
| These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. | |
| Miscellaneous Information | S-40 – S-43 |
| These schedules contain various data specific to the County that helps the reader understand additional aspects of the makeup and history of the activities of the County. | |

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement No. 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Geauga County, Ohio

*Net Assets by Component
Last Five Years
(accrual basis of accounting)*

| | 2006 | 2005 |
|--------------------------------------------------|---------------|---------------|
| Governmental Activities | | |
| Invested in Capital Assets, Net of Related Debt | \$143,468,550 | \$137,923,002 |
| Restricted for: | | |
| Capital Projects | 7,992,996 | 6,035,499 |
| Debt Service | 803,501 | 1,054,453 |
| 911 Program | 244,315 | 319,589 |
| Mental Health | 5,106,147 | 4,658,091 |
| Children's Services | 1,477,530 | 1,199,639 |
| Public Assistance | 174,944 | 225,520 |
| MRDD | 4,965,105 | 3,224,662 |
| Aging | 754,051 | 579,215 |
| Revolving Loan | 3,519,229 | 3,650,717 |
| Real Estate Assessment | 808,063 | 933,432 |
| Delinquent Tax | 978,307 | 517,456 |
| Motor Vehicle License | 4,370,379 | 4,248,544 |
| Other Purposes | 3,472,924 | 3,469,519 |
| Unrestricted | 11,101,021 | 10,344,229 |
| <i>Total Governmental Activities Net Assets</i> | 189,237,062 | 178,383,567 |
| Business-Type Activities | | |
| Invested in Capital Assets, Net of Related Debt | 6,856,987 | 9,268,828 |
| Unrestricted | 4,088,482 | 5,142,832 |
| <i>Total Business-Type Activities Net Assets</i> | 10,945,469 | 14,411,660 |
| Primary Government | | |
| Invested in Capital Assets, Net of Related Debt | 150,325,537 | 147,191,830 |
| Restricted | 34,667,491 | 30,116,336 |
| Unrestricted | 15,189,503 | 15,487,061 |
| <i>Total Primary Government Net Assets</i> | \$200,182,531 | \$192,795,227 |

| 2004 | 2003 | 2002 |
|----------------------|----------------------|----------------------|
| \$124,672,960 | \$117,278,406 | \$113,107,509 |
| 8,267,941 | 4,975,098 | 5,263,716 |
| 1,301,913 | 869,192 | 919,616 |
| 1,128,312 | 263,439 | 278,722 |
| 2,684,469 | 3,839,693 | 4,062,442 |
| 603,429 | 988,870 | 1,046,236 |
| 0 | 185,898 | 196,682 |
| 855,245 | 2,658,108 | 2,812,312 |
| 494,938 | 477,450 | 505,148 |
| 3,976,571 | 3,009,308 | 3,183,885 |
| 0 | 769,434 | 814,070 |
| 0 | 426,542 | 451,287 |
| 0 | 3,502,101 | 3,705,266 |
| 11,011,522 | 2,859,946 | 3,025,858 |
| 8,045,969 | 5,490,492 | 5,862,026 |
| <u>163,043,269</u> | <u>147,593,976</u> | <u>145,234,775</u> |
| 14,630,154 | 16,004,714 | 11,998,081 |
| 4,854,351 | 4,600,785 | 485,779 |
| <u>19,484,505</u> | <u>20,605,499</u> | <u>12,483,860</u> |
| 139,303,114 | 133,283,120 | 125,105,590 |
| 30,324,340 | 24,825,078 | 26,265,240 |
| 12,900,320 | 10,091,277 | 6,347,805 |
| <u>\$182,527,774</u> | <u>\$168,199,475</u> | <u>\$157,718,635</u> |

Geauga County, Ohio

*Changes in Net Assets
Last Five Years
(accrual basis of accounting)*

| | 2006 | 2005 | 2004 | 2003 | 2002 |
|--------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Program Revenues | | | | | |
| Governmental Activities: | | | | | |
| Charges for Services: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | \$4,038,824 | \$3,770,666 | \$3,283,720 | \$4,210,010 | \$4,468,026 |
| Judicial | 829,666 | 826,455 | 853,644 | 835,696 | 876,982 |
| Public Safety | 1,061,732 | 721,582 | 689,987 | 554,509 | 650,653 |
| Public Works | 337,465 | 337,771 | 275,727 | 167,388 | 373,345 |
| Health | 145,813 | 158,279 | 153,319 | 413,738 | 161,267 |
| Human Services | 1,195,132 | 1,289,237 | 1,277,318 | 1,040,537 | 735,533 |
| Operating Grants and Contributions | 29,801,906 | 25,693,478 | 23,833,276 | 23,049,477 | 24,257,461 |
| Capital Grants and Contributions | 2,872,800 | 4,813,140 | 8,097,791 | 4,839,661 | 1,888,032 |
| <i>Total Governmental Activities Program Revenues</i> | <u>40,283,338</u> | <u>37,610,608</u> | <u>38,464,782</u> | <u>35,111,016</u> | <u>33,411,299</u> |
| Business-Type Activities: | | | | | |
| Charges for Services | | | | | |
| Water Resources | 4,382,480 | 4,129,892 | 4,332,137 | 3,838,524 | 3,964,672 |
| Water District | 519,912 | 532,586 | 435,048 | 398,991 | 410,792 |
| Storm Water | 4,400 | 0 | 0 | 0 | 0 |
| Operating Grants and Contributions | 1,166,295 | 145,620 | 582,594 | 614,407 | 511,061 |
| Capital Grants and Contributions | 288,400 | 410,700 | 344,700 | 375,800 | |
| <i>Total Business-Type Activities Program Revenues</i> | <u>6,361,487</u> | <u>5,218,798</u> | <u>5,694,479</u> | <u>5,227,722</u> | <u>4,886,525</u> |
| <i>Total Primary Government Program Revenues</i> | <u>46,644,825</u> | <u>42,829,406</u> | <u>44,159,261</u> | <u>40,338,738</u> | <u>38,297,824</u> |
| Expenses | | | | | |
| Governmental Activities: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 11,055,726 | 10,990,289 | 8,304,157 | 8,644,924 | 7,042,563 |
| Judicial | 3,544,193 | 3,492,722 | 3,243,042 | 2,867,595 | 2,832,026 |
| Public Safety | 12,800,386 | 10,452,022 | 9,836,122 | 8,886,733 | 8,768,513 |
| Public Works | 7,643,031 | 5,763,430 | 6,998,775 | 9,770,673 | 5,860,351 |
| Health | 7,236,509 | 6,735,572 | 5,840,470 | 5,562,474 | 5,836,132 |
| Human Services | 29,679,317 | 27,625,810 | 27,044,196 | 26,528,640 | 24,921,236 |
| Economic Development and Assistance | 299,248 | 80,926 | 463,550 | 33,851 | 1,385,018 |
| Interest and Fiscal Charges | 772,980 | 531,441 | 354,061 | 383,016 | 410,045 |
| <i>Total Governmental Activities Expenses</i> | <u>73,031,390</u> | <u>65,672,212</u> | <u>62,084,373</u> | <u>62,677,906</u> | <u>57,055,884</u> |
| Business-Type Activities: | | | | | |
| Water Resources | 10,989,868 | 12,253,739 | 8,192,350 | 5,977,112 | 6,587,521 |
| Water District | 821,912 | 748,915 | 738,956 | 997,951 | 1,188,635 |
| Storm Water | 28,514 | 37,267 | 23,874 | 30,317 | 0 |
| <i>Total Business-Type Activities Expenses</i> | <u>11,840,294</u> | <u>13,039,921</u> | <u>8,955,180</u> | <u>7,005,380</u> | <u>7,776,156</u> |
| <i>Total Primary Government Expenses</i> | <u>\$84,871,684</u> | <u>\$78,712,133</u> | <u>\$71,039,553</u> | <u>\$69,683,286</u> | <u>\$64,832,040</u> |

(continued)

Geauga County, Ohio

Changes in Net Assets (continued)

Last Five Years

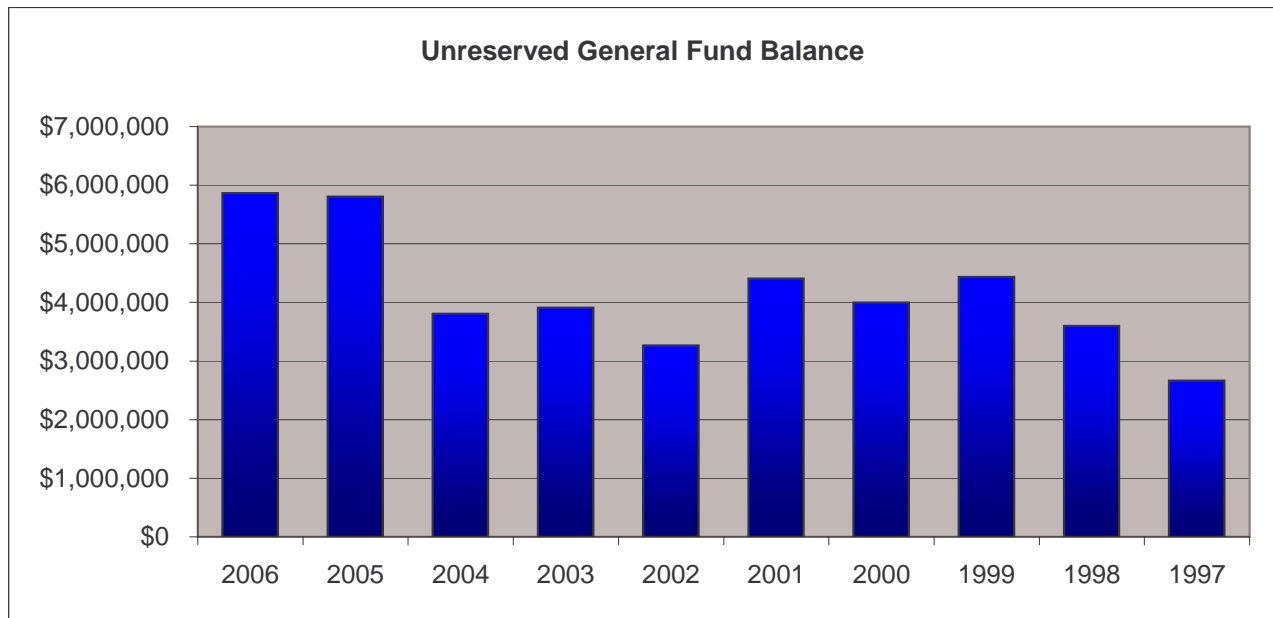
(accrual basis of accounting)

| | 2006 | 2005 | 2004 | 2003 | 2002 |
|-------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Net (Expense)/Revenue | | | | | |
| Governmental Activities | (\$32,748,052) | (\$28,061,604) | (\$23,619,591) | (\$27,566,890) | (\$23,644,585) |
| Business-Type Activities | (5,478,807) | (7,821,123) | (3,260,701) | (1,777,658) | (2,889,631) |
| <i>Total Primary Government Net (Expense)/Revenue</i> | <u>(38,226,859)</u> | <u>(35,882,727)</u> | <u>(26,880,292)</u> | <u>(29,344,548)</u> | <u>(26,534,216)</u> |
| General Revenues and Other Changes in Net Assets | | | | | |
| Governmental Activities: | | | | | |
| Property Taxes Levied for: | | | | | |
| General Purposes | 6,976,765 | 7,416,017 | 7,141,295 | 6,814,822 | 5,804,818 |
| Aging | 1,758,560 | 1,808,812 | 1,716,059 | 1,692,284 | 1,664,419 |
| Children's Services | 1,725,057 | 1,725,899 | 820,104 | 796,692 | 783,432 |
| Mental Health | 2,540,732 | 2,587,206 | 2,467,885 | 1,306,903 | 1,285,146 |
| Mental Retardation | 8,175,303 | 8,101,028 | 6,444,225 | 6,327,606 | 6,221,662 |
| Debt Service | 0 | 53,596 | 704,711 | 721,945 | 645,926 |
| Capital Projects | 4,315,359 | 3,415,096 | 2,960,463 | 2,829,170 | 2,655,928 |
| Sales Taxes Levied for General Purposes | 11,129,126 | 10,720,008 | 10,861,835 | 5,032,737 | 4,323,659 |
| Grants and Entitlements not Restricted to Specific Programs | 1,693,192 | 3,196,774 | 3,591,672 | 1,519,152 | 2,339,936 |
| Interest | 3,383,183 | 1,199,245 | 792,137 | 953,351 | 1,573,798 |
| Other | 2,315,572 | 3,228,701 | 1,588,562 | 2,013,554 | 1,589,608 |
| Transfers | (411,302) | (50,480) | (20,064) | (82,125) | (85,943) |
| <i>Total Governmental Activities</i> | <u>43,601,547</u> | <u>43,401,902</u> | <u>39,068,884</u> | <u>29,926,091</u> | <u>28,802,389</u> |
| Business-Type Activities: | | | | | |
| Interest | 136,092 | 46,115 | 99,077 | 40,591 | 54,440 |
| Other | 1,465,222 | 2,651,683 | 2,020,566 | 9,776,581 | 505,231 |
| Transfers | 411,302 | 50,480 | 20,064 | 82,125 | 85,943 |
| <i>Total Business-Type Activities</i> | <u>2,012,616</u> | <u>2,748,278</u> | <u>2,139,707</u> | <u>9,899,297</u> | <u>645,614</u> |
| <i>Total Primary Government</i> | 45,614,163 | 46,150,180 | 41,208,591 | 39,825,388 | 29,448,003 |
| Change in Net Assets | | | | | |
| Governmental Activities | 10,853,495 | 15,340,298 | 15,449,293 | 2,359,201 | 5,157,804 |
| Business-Type Activities | (3,466,191) | (5,072,845) | (1,120,994) | 8,121,639 | (2,244,017) |
| Total Primary Government Change in Net Assets | <u>\$7,387,304</u> | <u>\$10,267,453</u> | <u>\$14,328,299</u> | <u>\$10,480,840</u> | <u>\$2,913,787</u> |

Geauga County, Ohio

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

| | 2006 | 2005 | 2004 | 2003 | 2002 |
|-------------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| General Fund | | | | | |
| Reserved | \$382,028 | \$363,874 | \$495,705 | \$285,417 | \$314,704 |
| Unreserved | 5,861,568 | 5,806,133 | 3,804,281 | 3,911,303 | 3,263,837 |
| <i>Total General Fund</i> | <u>6,243,596</u> | <u>6,170,007</u> | <u>4,299,986</u> | <u>4,196,720</u> | <u>3,578,541</u> |
| All Other Governmental Funds | | | | | |
| Reserved | 4,905,600 | 5,639,993 | 12,624,294 | 5,549,508 | 4,919,167 |
| Unreserved, Undesignated, Reported in: | | | | | |
| Special Revenue funds | 16,726,894 | 13,348,553 | 11,548,352 | 9,793,255 | 11,705,622 |
| Debt Service funds | 1,214,584 | 1,049,065 | 1,057,379 | 3,475,154 | 2,655,262 |
| Capital Projects funds | (1,981,876) | (6,699,612) | (9,173,441) | (1,381,711) | 239,778 |
| <i>Total All Other Governmental Funds</i> | <u>20,865,202</u> | <u>13,337,999</u> | <u>16,056,584</u> | <u>17,436,206</u> | <u>19,519,829</u> |
| <i>Total Governmental Funds</i> | <u><u>\$27,108,798</u></u> | <u><u>\$19,508,006</u></u> | <u><u>\$20,356,570</u></u> | <u><u>\$21,632,926</u></u> | <u><u>\$23,098,370</u></u> |



| 2001 | 2000 | 1999 | 1998 | 1997 |
|--------------|--------------|--------------|--------------|--------------|
| \$407,876 | \$352,091 | \$317,441 | \$442,405 | \$279,042 |
| 4,407,884 | 3,997,008 | 4,433,965 | 3,595,632 | 2,662,650 |
| 4,815,760 | 4,349,099 | 4,751,406 | 4,038,037 | 2,941,692 |
| 5,142,944 | 5,714,293 | 4,265,974 | 6,262,470 | 7,513,469 |
| 13,107,802 | 12,840,646 | 13,553,664 | 13,496,683 | 11,723,379 |
| 1,934,743 | 1,242,386 | 1,189,439 | 1,174,727 | 1,071,493 |
| 56,917 | 286,351 | (1,633,752) | (1,299,857) | 124,222 |
| 20,242,406 | 20,083,676 | 17,375,325 | 19,634,023 | 20,432,563 |
| \$25,058,166 | \$24,432,775 | \$22,126,731 | \$23,672,060 | \$23,374,255 |

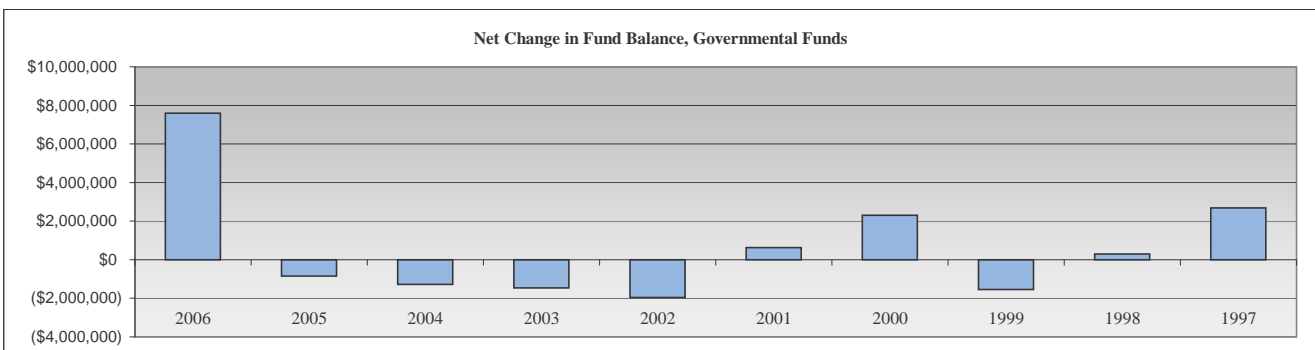
Geauga County, Ohio

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

| | 2006 | 2005 | 2004 | 2003 | 2002 |
|---------------------------------------------|--------------------|--------------------|----------------------|----------------------|----------------------|
| Revenues | | | | | |
| Property and Other Taxes | \$25,491,856 | \$25,123,365 | \$22,158,863 | \$20,311,734 | \$19,189,311 |
| Sales Tax | 10,910,061 | 10,596,652 | 8,725,883 | 4,712,721 | 4,378,012 |
| Permissive Motor Vehicle | | | | | |
| License Tax | 502,844 | 501,469 | 512,925 | 494,674 | 492,674 |
| Charges for Services | 6,930,138 | 6,439,840 | 5,878,833 | 6,600,810 | 6,587,174 |
| Licenses and Permits | 173,068 | 189,958 | 237,764 | 170,994 | 168,293 |
| Fines and Forfeitures | 291,080 | 305,296 | 263,694 | 231,830 | 226,850 |
| Intergovernmental | 34,816,327 | 33,453,449 | 32,986,361 | 29,519,900 | 28,331,640 |
| Special Assessments | 402,106 | 369,631 | 371,575 | 302,908 | 220,454 |
| Interest | 3,383,183 | 1,199,245 | 792,137 | 953,351 | 1,573,798 |
| Rentals | 97,254 | 90,391 | 80,515 | 217,764 | 65,129 |
| Contributions/Donations | 36,930 | 222,308 | 550 | 25 | 114,214 |
| Other | 2,315,572 | 1,759,610 | 1,729,940 | 2,028,161 | 1,505,663 |
| Total Revenues | 85,350,419 | 80,251,214 | 73,739,040 | 65,544,872 | 62,853,212 |
| Expenditures | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 10,470,671 | 8,705,411 | 7,858,318 | 8,154,696 | 8,055,288 |
| Judicial | 3,523,800 | 3,481,964 | 3,236,212 | 2,841,281 | 2,866,706 |
| Public Safety | 12,079,196 | 10,357,850 | 9,653,028 | 8,588,402 | 8,683,974 |
| Public Works | 5,960,516 | 6,702,320 | 5,490,960 | 5,856,195 | 6,260,869 |
| Health | 7,181,743 | 6,694,425 | 5,875,928 | 5,550,693 | 5,824,072 |
| Human Services | 29,140,316 | 26,861,300 | 26,353,873 | 25,694,079 | 24,809,358 |
| Economic Development and | | | | | |
| Assistance | 299,248 | 80,926 | 463,550 | 33,851 | 31,003 |
| Capital Outlay | 7,300,073 | 16,980,968 | 14,871,685 | 9,192,980 | 7,173,952 |
| Debt Service | | | | | |
| Principal Retirement | 482,741 | 449,694 | 1,631,818 | 1,831,099 | 2,010,454 |
| Principal Retirement Current Refunding | 200,000 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 756,474 | 534,440 | 559,960 | 384,915 | 411,389 |
| Total Expenditures | 77,394,778 | 80,849,298 | 75,995,332 | 68,128,191 | 66,127,065 |
| Other Financing Sources (Uses) | | | | | |
| Notes Issued | 400,000 | 600,000 | 1,000,000 | 1,200,000 | 1,400,000 |
| Payment on Refunded Notes | (400,000) | (800,000) | 0 | 0 | 0 |
| Transfers In | 10,827,584 | 8,033,478 | 10,551,299 | 4,616,457 | 5,928,552 |
| Transfers Out | (11,238,886) | (8,083,958) | (10,571,363) | (4,698,582) | (6,014,495) |
| Inception of Capital Lease | 56,453 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | (354,849) | (250,480) | 979,936 | 1,117,875 | 1,314,057 |
| Net Change in Fund Balances | \$7,600,792 | (\$848,564) | (\$1,276,356) | (\$1,465,444) | (\$1,959,796) |

Debt Service as a Percentage of

| | | | | | |
|-------------------------|-------|-------|-------|-------|-------|
| Noncapital Expenditures | 2.10% | 1.56% | 3.72% | 3.91% | 4.28% |
|-------------------------|-------|-------|-------|-------|-------|



Source: Geauga County Auditor

| 2001 | 2000 | 1999 | 1998 | 1997 |
|--------------|--------------|---------------|--------------|--------------|
| \$16,689,260 | \$16,262,625 | \$14,186,347 | \$13,781,903 | \$13,119,441 |
| 3,725,918 | 4,109,130 | 3,843,060 | 3,933,816 | 4,904,169 |
| 484,016 | 478,985 | 468,851 | 463,209 | 449,820 |
| 6,373,972 | 4,951,257 | 5,413,741 | 4,852,892 | 5,519,473 |
| 170,066 | 159,198 | 150,930 | 143,895 | 163,541 |
| 231,875 | 282,765 | 346,464 | 308,915 | 281,292 |
| 27,848,763 | 30,257,844 | 27,363,660 | 24,734,253 | 22,191,086 |
| 380,284 | 275,305 | 271,092 | 386,748 | 301,340 |
| 2,529,378 | 3,081,254 | 1,835,996 | 1,948,958 | 1,750,724 |
| 80,781 | 69,171 | 84,225 | 171,004 | 151,695 |
| 68,915 | 97,551 | 22,930 | 77,503 | 78,313 |
| 1,766,112 | 1,296,602 | 1,911,254 | 1,792,154 | 977,451 |
| 60,349,340 | 61,321,687 | 55,898,550 | 52,595,250 | 49,888,345 |
| \$7,616,184 | \$6,982,694 | \$6,806,708 | \$6,928,888 | \$6,223,023 |
| 2,695,215 | 2,587,992 | 2,195,569 | 2,186,742 | 1,952,803 |
| 8,478,404 | 7,940,634 | 7,380,688 | 6,666,452 | 6,717,746 |
| 5,060,648 | 6,147,864 | 4,884,898 | 4,719,753 | 4,405,334 |
| 5,600,414 | 5,056,289 | 4,471,639 | 6,391,136 | 3,984,686 |
| 24,083,694 | 21,650,099 | 22,353,674 | 18,450,583 | 17,125,755 |
| 31,412 | 209,468 | 103,184 | 5,009 | 9,136 |
| 4,910,253 | 7,042,511 | 8,031,969 | 7,756,495 | 5,344,373 |
| 2,196,562 | 2,583,340 | 2,572,831 | 691,441 | 1,015,716 |
| 0 | 0 | 0 | 0 | 0 |
| 560,951 | 545,169 | 657,478 | 580,676 | 666,561 |
| 61,233,737 | 60,746,060 | 59,458,638 | 54,377,175 | 47,445,133 |
| 3,073,727 | 1,800,000 | 2,000,000 | 0 | 0 |
| 0 | 0 | 0 | 2,000,000 | 0 |
| (3,163,939) | 5,094,776 | 4,416,318 | 3,067,643 | 4,653,443 |
| 1,600,000 | (5,171,080) | (4,438,120) | (3,067,643) | (4,653,443) |
| 0 | 6,721 | 36,561 | 79,730 | 236,996 |
| 1,509,788 | 1,730,417 | 2,014,759 | 2,079,730 | 236,996 |
| \$625,391 | \$2,306,044 | (\$1,545,329) | \$297,805 | \$2,680,208 |
| 5.15% | 6.19% | 6.70% | 2.81% | 4.16% |

Geauga County, Ohio

Assessed and Estimated Actual Value of Taxable Property Last Ten Years

| Year | Real Property | | Tangible Personal Property | | | | |
|------|------------------------------|------------------------------|----------------------------|-------------------|------------------------|-------------------------|------------------------|
| | Assessed | | Estimated | General Business | | Public Utility Property | |
| | Residential/ Agricultural | Commercial/ Industrial/PU | Actual Value (1) | Assessed Value | Estimated Value (1) | Assessed Value | Estimated Value (1) |
| | | | | | | | |
| 2006 | \$2,540,106,600 | \$305,797,400 | \$8,131,154,286 | \$167,598,120 | \$893,856,640 | \$71,892,690 | \$81,696,239 |
| 2005 | 2,241,432,560 | 262,730,240 | 7,154,750,857 | 153,857,100 | 820,571,200 | 76,114,040 | 86,493,227 |
| 2004 | 2,198,474,360 | 257,327,790 | 7,016,577,571 | 166,096,300 | 664,385,200 | 73,341,780 | 83,342,932 |
| 2003 | 2,139,873,080 | 240,093,300 | 6,799,903,943 | 169,370,140 | 677,480,560 | 72,689,820 | 82,602,068 |
| 2002 | 1,909,613,860 | 222,649,810 | 6,092,181,914 | 160,205,420 | 640,821,680 | 77,334,460 | 87,880,068 |
| 2001 | 1,858,913,140 | 210,916,480 | 5,913,798,914 | 148,767,200 | 595,068,800 | 89,308,640 | 101,487,091 |
| 2000 | 1,801,582,620 | 203,888,970 | 5,729,918,829 | 137,268,190 | 549,072,760 | 98,588,660 | 112,032,568 |
| 1999 | 1,505,676,860 | 166,309,660 | 4,777,104,343 | 135,069,480 | 540,277,920 | 98,493,930 | 111,924,920 |
| 1998 | 1,456,550,370 | 158,940,280 | 4,615,687,571 | 124,670,840 | 498,683,360 | 99,886,640 | 113,507,545 |
| 1997 | 1,407,841,380 | 155,069,660 | 4,465,460,114 | 119,270,810 | 477,083,240 | 104,988,590 | 119,305,216 |

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of a true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax is being phased out beginning in 2006. For collection year 2006, both types of general business tangible personal property were assessed at 18.75 percent. The percentage will be 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2%, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

(2) Information prior to 2006 is not available.

Source: Geauga County Auditor

| Totals | | | Weighted Average Tax Rate (2) (per \$1000 of Assessed Value) |
|-------------------|----------------------------------|-------|--------------------------------------------------------------------------|
| Assessed Value | Estimated Actual Value (1) | Ratio | |
| \$3,085,394,810 | \$9,106,707,165 | 34% | \$8.28230 |
| 2,734,133,940 | 8,061,815,284 | 34 | N/A |
| 2,695,240,230 | 7,764,305,703 | 35 | N/A |
| 2,622,026,340 | 7,559,986,571 | 35 | N/A |
| 2,369,803,550 | 6,820,883,662 | 35 | N/A |
| 2,307,905,460 | 6,610,354,805 | 35 | N/A |
| 2,241,328,440 | 6,391,024,157 | 35 | N/A |
| 1,905,549,930 | 5,429,307,183 | 35 | N/A |
| 1,840,048,130 | 5,227,878,477 | 35 | N/A |
| 1,787,170,440 | 5,061,848,570 | 35 | N/A |

Geauga County, Ohio

*Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Current Year*

| | <u>2006</u> |
|--------------------------------------------------------|-----------------|
| Unvoted Millage | |
| Operating | \$2.000000 |
| Bond Retirement | <u>0.500000</u> |
| | 2.500000 |
| Voted Millage - by levy | |
| 1986 Road Improvement | |
| Residential/Agricultural Real | 0.940940 |
| Commercial/Industrial and Public Utility Real | 1.190982 |
| General Business and Public Utility Personal | 2.500000 |
| 1995 Senior Citizens | |
| Residential/Agricultural Real | 0.619541 |
| Commercial/Industrial and Public Utility Real | 0.683760 |
| General Business and Public Utility Personal | 1.000000 |
| 1999 Mental Health | |
| Residential/Agricultural Real | 0.478143 |
| Commercial/Industrial and Public Utility Real | 0.487624 |
| General Business and Public Utility Personal | 0.700000 |
| 2003 Mental Health | |
| Residential/Agricultural Real | 0.444696 |
| Commercial/Industrial and Public Utility Real | 0.438525 |
| General Business and Public Utility Personal | 0.500000 |
| 2004 Children's Services | |
| Residential/Agricultural Real | 0.624734 |
| Commercial/Industrial and Public Utility Real | 0.616791 |
| General Business and Public Utility Personal | 0.700000 |
| 2004 Mental Retardation Developmental and Disabilities | |
| Residential/Agricultural Real | 2.945177 |
| Commercial/Industrial and Public Utility Real | 2.907729 |
| General Business and Public Utility Personal | 3.300000 |
| Total Voted Millage by type of Property | |
| Residential/Agricultural Real | 6.053231 |
| Commercial/Industrial and Public Utility Real | 6.325411 |
| General Business and Public Utility Personal | 8.700000 |
| | <hr/> <hr/> |
| Total Millage by type of Property | |
| Residential/Agricultural Real | \$8.053231 |
| Commercial/Industrial and Public Utility Real | 8.325411 |
| General Business and Public Utility Personal | 10.700000 |

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Current Year

| | <u>2006</u> |
|-----------------------------------------------|-------------|
| Overlapping Rates by Taxing District | |
| City | |
| Chardon City | |
| Residential/Agricultural Real | \$7.351416 |
| Commercial/Industrial and Public Utility Real | 7.880060 |
| General Business and Public Utility Personal | 11.000000 |
| Villages | |
| Aquilla Village | |
| Residential/Agricultural Real | 5.307112 |
| Commercial/Industrial and Public Utility Real | 9.663660 |
| General Business and Public Utility Personal | 9.900000 |
| Burton Village | |
| Residential/Agricultural Real | 8.125175 |
| Commercial/Industrial and Public Utility Real | 9.122028 |
| General Business and Public Utility Personal | 9.750000 |
| Hunting Valley Village | |
| Residential/Agricultural Real | 5.100000 |
| Commercial/Industrial and Public Utility Real | 5.100000 |
| General Business and Public Utility Personal | 5.100000 |
| Middlefield Village | |
| Residential/Agricultural Real | 3.986644 |
| Commercial/Industrial and Public Utility Real | 4.665246 |
| General Business and Public Utility Personal | 6.850000 |
| South Russell Village | |
| Residential/Agricultural Real | 7.333837 |
| Commercial/Industrial and Public Utility Real | 7.595514 |
| General Business and Public Utility Personal | 11.950000 |
| Townships | |
| Auburn Township | |
| Residential/Agricultural Real | 6.750730 |
| Commercial/Industrial and Public Utility Real | 6.972101 |
| General Business and Public Utility Personal | 11.170000 |
| Bainbridge Township | |
| Residential/Agricultural Real | 12.938006 |
| Commercial/Industrial and Public Utility Real | 13.383472 |
| General Business and Public Utility Personal | 22.500000 |

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Current Year

| Townships (continued) | <u>2006</u> |
|-----------------------------------------------|-------------|
| Burton Township | |
| Residential/Agricultural Real | \$5.944848 |
| Commercial/Industrial and Public Utility Real | 6.307247 |
| General Business and Public Utility Personal | 7.250000 |
| Chardon Township | |
| Residential/Agricultural Real | 6.330770 |
| Commercial/Industrial and Public Utility Real | 6.240880 |
| General Business and Public Utility Personal | 6.700000 |
| Chester Township | |
| Residential/Agricultural Real | 11.836322 |
| Commercial/Industrial and Public Utility Real | 11.992541 |
| General Business and Public Utility Personal | 18.600000 |
| Claridon Township | |
| Residential/Agricultural Real | 6.537701 |
| Commercial/Industrial and Public Utility Real | 6.291360 |
| General Business and Public Utility Personal | 9.400000 |
| Hambden Township | |
| Residential/Agricultural Real | 7.129672 |
| Commercial/Industrial and Public Utility Real | 7.353698 |
| General Business and Public Utility Personal | 11.800000 |
| Huntsburg Township | |
| Residential/Agricultural Real | 5.551261 |
| Commercial/Industrial and Public Utility Real | 5.704085 |
| General Business and Public Utility Personal | 6.000000 |
| Middlefield Township | |
| Residential/Agricultural Real | 5.098639 |
| Commercial/Industrial and Public Utility Real | 5.608340 |
| General Business and Public Utility Personal | 6.620000 |
| Montville Township | |
| Residential/Agricultural Real | 7.339176 |
| Commercial/Industrial and Public Utility Real | 7.480810 |
| General Business and Public Utility Personal | 10.700000 |
| Munson Township | |
| Residential/Agricultural Real | 7.817793 |
| Commercial/Industrial and Public Utility Real | 8.249395 |
| General Business and Public Utility Personal | 11.500000 |

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Current Year

| Townships (continued) | <u>2006</u> |
|-----------------------------------------------|-------------|
| Newbury Township | |
| Residential/Agricultural Real | \$6.131406 |
| Commercial/Industrial and Public Utility Real | 6.418864 |
| General Business and Public Utility Personal | 8.700000 |
| Parkman Township | |
| Residential/Agricultural Real | 5.484303 |
| Commercial/Industrial and Public Utility Real | 6.121081 |
| General Business and Public Utility Personal | 7.300000 |
| Russell Township | |
| Residential/Agricultural Real | 4.303760 |
| Commercial/Industrial and Public Utility Real | 5.241495 |
| General Business and Public Utility Personal | 7.000000 |
| Thompson Township | |
| Residential/Agricultural Real | 8.561344 |
| Commercial/Industrial and Public Utility Real | 9.129412 |
| General Business and Public Utility Personal | 12.500000 |
| Troy Township | |
| Residential/Agricultural Real | 9.421167 |
| Commercial/Industrial and Public Utility Real | 8.291955 |
| General Business and Public Utility Personal | 12.500000 |
| Special Districts | |
| Park District | |
| Residential/Agricultural Real | 2.201509 |
| Commercial/Industrial and Public Utility Real | 2.449526 |
| General Business and Public Utility Personal | 3.700000 |
| Health District | |
| Residential/Agricultural Real | 0.136612 |
| Commercial/Industrial and Public Utility Real | 0.139321 |
| General Business and Public Utility Personal | 0.200000 |
| Geauga County Library District | |
| Residential/Agricultural Real | 0.807751 |
| Commercial/Industrial and Public Utility Real | 0.827379 |
| General Business and Public Utility Personal | 1.000000 |
| Burton Public Library District | |
| Residential/Agricultural Real | 0.794483 |
| Commercial/Industrial and Public Utility Real | 0.877187 |
| General Business and Public Utility Personal | 1.000000 |

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Current Year

| Special Districts (continued) | 2006 |
|-----------------------------------------------|-------------|
| West Geauga Recreation District | |
| Residential/Agricultural Real | 0.090764 |
| Commercial/Industrial and Public Utility Real | 0.105412 |
| General Business and Public Utility Personal | 0.200000 |
| East Geauga Fire District | |
| Residential/Agricultural Real | 2.522520 |
| Commercial/Industrial and Public Utility Real | 3.048690 |
| General Business and Public Utility Personal | 2.800000 |
| Joint Vocational Schools | |
| Auburn Joint Vocational School District | |
| Residential/Agricultural Real | 1.500000 |
| Commercial/Industrial and Public Utility Real | 1.500000 |
| General Business and Public Utility Personal | 1.500000 |
| Ashtabula Joint Vocational School District | |
| Residential/Agricultural Real | 2.135563 |
| Commercial/Industrial and Public Utility Real | 2.217382 |
| General Business and Public Utility Personal | 4.110000 |
| Schools | |
| Berkshire Local School District | |
| Residential/Agricultural Real | 21.024963 |
| Commercial/Industrial and Public Utility Real | 22.425234 |
| General Business and Public Utility Personal | 52.300000 |
| Cardinal Local School District | |
| Residential/Agricultural Real | 23.979651 |
| Commercial/Industrial and Public Utility Real | 30.481203 |
| General Business and Public Utility Personal | 55.650000 |
| Chardon Local School District | |
| Residential/Agricultural Real | 24.875866 |
| Commercial/Industrial and Public Utility Real | 30.814808 |
| General Business and Public Utility Personal | 64.880000 |
| Ledgemont Local School District | |
| Residential/Agricultural Real | 20.000010 |
| Commercial/Industrial and Public Utility Real | 24.806377 |
| General Business and Public Utility Personal | 51.200000 |

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Current Year

| Schools (continued) | 2006 |
|-----------------------------------------------|-------------|
| Newbury Local School District | |
| Residential/Agricultural Real | \$28.261282 |
| Commercial/Industrial and Public Utility Real | 30.094768 |
| General Business and Public Utility Personal | 59.290000 |
| Kenston Local School District | |
| Residential/Agricultural Real | 39.344751 |
| Commercial/Industrial and Public Utility Real | 42.960422 |
| General Business and Public Utility Personal | 87.190000 |
| West Geauga Local School District | |
| Residential/Agricultural Real | 33.400009 |
| Commercial/Industrial and Public Utility Real | 33.400014 |
| General Business and Public Utility Personal | 55.700000 |
| Overlapping Districts | |
| Hunting Valley Village | |
| Residential/Agricultural Real | 5.100000 |
| Commercial/Industrial and Public Utility Real | 5.100000 |
| General Business and Public Utility Personal | 5.100000 |
| Mentor Public Library | |
| Residential/Agricultural Real | 0.473603 |
| Commercial/Industrial and Public Utility Real | 0.499536 |
| General Business and Public Utility Personal | 0.625000 |
| Lake County Financing District | |
| Residential/Agricultural Real | 2.297237 |
| Commercial/Industrial and Public Utility Real | 4.867072 |
| General Business and Public Utility Personal | 4.900000 |
| Chagrin Falls E.V.S.D. | |
| Residential/Agricultural Real | 41.780704 |
| Commercial/Industrial and Public Utility Real | 47.094828 |
| General Business and Public Utility Personal | 100.900000 |
| Painesville L.S.D. | |
| Residential/Agricultural Real | 26.944006 |
| Commercial/Industrial and Public Utility Real | 27.499301 |
| General Business and Public Utility Personal | 54.550000 |
| Kirtland L.S.D. | |
| Residential/Agricultural Real | 33.248545 |
| Commercial/Industrial and Public Utility Real | 34.050162 |
| General Business and Public Utility Personal | 70.560000 |

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Current Year

| Overlapping Districts (continued) | <u>2006</u> |
|-----------------------------------------------|-------------|
| Madison L.S.D. | |
| Residential/Agricultural Real | \$24.841539 |
| Commercial/Industrial and Public Utility Real | 25.139948 |
| General Business and Public Utility Personal | 54.550000 |
| Mentor E.V.S.D. | |
| Residential/Agricultural Real | 35.002069 |
| Commercial/Industrial and Public Utility Real | 44.323150 |
| General Business and Public Utility Personal | 77.280000 |

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year. By statute, voted rates applied to real property valuations decrease as assessments increase.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Source: Geauga County Auditor

Geauga County, Ohio

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

| Year | Current Tax Levy (2) | Current Tax Collections | Percent Collected | Delinquent Taxes Collected (3) | Total Tax Collected | Percent of | | Percent of | |
|------|----------------------|-------------------------|-------------------|--------------------------------|---------------------|---------------------|--------------------------------|---------------------------------------|--------------------------------------------------|
| | | | | | | to Current Tax Levy | Outstanding Delinquent Tax (4) | Total Collections to Current Tax Levy | Outstanding Delinquent Taxes to Current Tax Levy |
| 2006 | \$25,215,737 | \$24,492,245 | 97% | \$716,849 | \$25,209,094 | 100% | \$285,911 | 1.1% | |
| 2005 | 22,756,601 | 22,144,108 | 97 | 749,865 | 22,893,973 | 101 | 302,649 | 1.3 | |
| 2004 | 21,781,738 | 21,876,001 | 100 | 546,628 | 22,422,629 | 103 | 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 | 101 | 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 | |

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

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

(3) The County does not maintain delinquency information by tax year.

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

Source: Geauga County Auditor

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 (1)</u> | <u>Total Tax Collected</u> |
|-------------|-------------------------|--------------------------------|---------------------------------------|----------------------------|
| 2006 | \$1,383,813 | \$1,359,881 | \$22,628 | \$1,382,509 |
| 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 |

(1) The County does not maintain delinquency information by tax year.

Source: Geauga County Auditor

Geauga County, Ohio

*Principal Real Property Taxpayers
2006 and 1997*

| <u>Taxpayer</u> | 2006 | |
|----------------------------------------------------|---------------------------------------------|--------------------------------------------------|
| | <u>Real Property Assessed Valuation</u> | <u>Percentage of Real Assessed Valuation</u> |
| Bainbridge Shopping | \$14,035,160 | 0.49% |
| Cedar Fair LP (Geauga Lake & Wildwater Kingdom) | 8,924,910 | 0.31 |
| WalMart Real Estate | 5,094,890 | 0.18 |
| Heather Hill Inc. | 3,559,440 | 0.13 |
| KraftMaid Cabinetry Inc. | 3,448,590 | 0.12 |
| Maple Leaf Plaza LLC | 2,913,020 | 0.11 |
| Petronzio Management | 2,869,370 | 0.10 |
| Structural North America | 2,819,320 | 0.10 |
| Tanglewood Square | 2,555,740 | 0.09 |
| GP Carrollton 4200 LLC | 2,378,570 | 0.08 |
| Totals | <u>\$48,599,010</u> | <u>1.71%</u> |
| Total Real Property Assessed Valuation | <u>\$2,845,904,000</u> | |
| | | |
| <u>Taxpayer</u> | 1997 | |
| | <u>Personal Property Assessed Valuation</u> | <u>Percentage of Personal Assessed Valuation</u> |
| Petronzio, Leo | 3,060,230 | 0.20% |
| Funtime Inc. (Geauga Lake) | 2,455,380 | 0.16 |
| Bonner, Richard | 2,322,320 | 0.15 |
| Maple Leaf Plaza LLC | 2,222,540 | 0.14 |
| Sea World of Ohio | 1,788,190 | 0.11 |
| 422 Company Ltd | 1,723,860 | 0.11 |
| Tanglewood Partners | 1,587,130 | 0.10 |
| Capco Enterprises | 1,561,980 | 0.10 |
| Bel Meadows Inc. | 1,494,690 | 0.10 |
| Duramax / Johnson Rubber | 1,437,880 | 0.09 |
| Totals | <u>\$19,654,200</u> | <u>1.26%</u> |
| Total Real Property Assessed Valuation | <u>\$1,562,911,040</u> | |

Source: Geauga County Auditor

Geauga County, Ohio

*Principal Personal Property Taxpayers
2006 and 1997*

| <u>Taxpayer</u> | 2006 | |
|----------------------------------------------------------------|---------------------------------------------|--------------------------------------------------|
| | <u>Personal Property Assessed Valuation</u> | <u>Percentage of Personal Assessed Valuation</u> |
| Cedar Fair LP (Geauga Lake & Wildwater Kingdom) | \$13,106,500 | 7.82% |
| Kraftmaid Cabinetry Inc. | 12,156,880 | 7.25 |
| Great Lakes Cheese Co. Inc. | 5,755,310 | 3.43 |
| Myers Industries | 5,755,310 | 3.43 |
| Eltech Systems Corporation | 5,059,400 | 3.02 |
| Hans Rothenbuhler & Son, Inc. | 3,385,620 | 2.02 |
| Johnsonite Inc. | 3,162,180 | 1.89 |
| Excel Polymers LLC | 2,725,470 | 1.63 |
| Essef Corporation | 2,440,690 | 1.46 |
| Saint-Gobain Ceramics & Plastics | 2,024,330 | 1.21 |
| Totals | <u>\$55,571,690</u> | <u>33.16%</u> |
| Total Personal Property Assessed Valuation | <u>\$167,598,120</u> | |
| | | |
| <u>Taxpayer</u> | 2007 | |
| | <u>Personal Property Assessed Valuation</u> | <u>Percentage of Personal Assessed Valuation</u> |
| Kraftmaid Cabinetry Inc. | \$12,372,480 | 10.37% |
| Bicron / Saint-Gobain Crystals | 4,128,880 | 3.46 |
| Duramax / Johnson Rubber | 3,638,680 | 3.05 |
| Funtime Inc. (Geauga Lake) | 3,380,790 | 2.83 |
| Burton Rubber Processing (Excel Polymers LLC/Poly One Corp) | 3,056,440 | 2.56 |
| Great Lakes Cheese Co., Inc. | 3,037,030 | 2.55 |
| Eltech Systems Corporation | 3,033,650 | 2.54 |
| Hans Rothenbuhler & Son, Inc. | 2,859,950 | 2.40 |
| Essef Corporation | 2,471,690 | 2.07 |
| Kinetico Inc. | 2,093,200 | 1.77 |
| Totals | <u>\$40,072,790</u> | <u>33.60%</u> |
| Total Personal Property Assessed Valuation | <u>\$119,270,810</u> | |

Source: Geauga County Auditor

Geauga County, Ohio

*Principal Public Utility Property Taxpayers
2006 and 1997*

| <u>Taxpayer</u> | 2006 | |
|---------------------------------------------------------|---------------------------------------------|--------------------------------------------------|
| | <u>Personal Property Assessed Valuation</u> | <u>Percentage of Personal Assessed Valuation</u> |
| Cleveland Electric Illuminating | \$42,887,640 | 59.66% |
| Alltel Telephone Company (Western Reserve Telephone) | 8,952,680 | 12.45 |
| American Transmission | 6,746,750 | 9.38 |
| East Ohio Gas | 3,297,330 | 4.59 |
| Alltel Communications | 2,111,110 | 2.94 |
| Totals | <u>\$63,995,510</u> | <u>89.02%</u> |
| Total Personal Property Assessed Valuation | <u>\$71,892,690</u> | |

| <u>Taxpayer</u> | 1997 | |
|---------------------------------------------------------|---------------------------------------------|--------------------------------------------------|
| | <u>Personal Property Assessed Valuation</u> | <u>Percentage of Personal Assessed Valuation</u> |
| Cleveland Electric Illuminating | \$62,123,640 | 59.17% |
| Alltel Telephone Company (Western Reserve Telephone) | 19,496,040 | 18.57 |
| Ohio Bell Telephone Co. | 5,538,120 | 5.27 |
| Ohio Edison | 1,670,140 | 1.59 |
| Northern Ohio Cellular | 662,990 | 0.63 |
| Totals | <u>\$89,490,930</u> | <u>85.24%</u> |
| Total Personal Property Assessed Valuation | <u>\$104,988,590</u> | |

Source: Geauga County Auditor

Geauga County, Ohio

*Ratio of Outstanding Debt to
Total Personal Income and Debt per Capita
Last Ten Years*

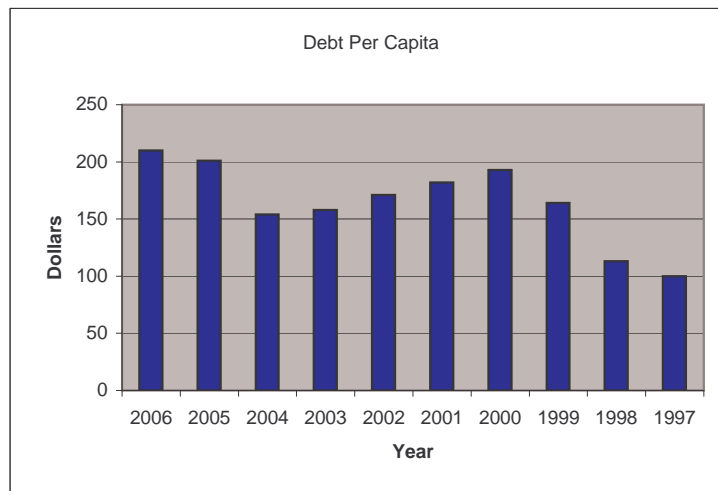
| Year | Governmental Activities | | | | Business-Type Activities | | | |
|------|--------------------------------|--------------------------------|-----------|-------------------|--------------------------------|------------------|---------------|---------------|
| | General Obligation Bonds | Special Assessment Bonds | Notes | Capital Leases | General Obligation Bonds | Revenue Bonds | OWPC Loans | OWDA Loans |
| 2006 | \$235,000 | \$3,138,909 | \$400,000 | \$43,765 | \$0 | \$143,000 | \$341,251 | \$15,878,043 |
| 2005 | 455,000 | 3,388,962 | 600,000 | 0 | 65,000 | 150,000 | 367,500 | 14,080,323 |
| 2004 | 665,000 | 3,628,656 | 1,000,000 | 0 | 130,000 | 156,000 | 393,750 | 8,623,643 |
| 2003 | 860,000 | 3,865,474 | 1,200,000 | 0 | 195,000 | 161,000 | 420,000 | 8,111,521 |
| 2002 | 1,060,000 | 4,096,573 | 1,400,000 | 0 | 260,000 | 166,000 | 446,250 | 8,384,537 |
| 2001 | 1,250,000 | 4,317,027 | 1,600,000 | 0 | 325,000 | 171,000 | 472,500 | 8,561,983 |
| 2000 | 1,435,000 | 4,521,868 | 1,800,000 | 6,721 | 390,000 | 176,000 | 498,750 | 8,751,945 |
| 1999 | 1,780,000 | 4,732,126 | 2,000,000 | 36,561 | 560,000 | 181,000 | 0 | 5,433,751 |
| 1998 | 2,110,000 | 4,931,787 | 2,000,000 | 79,730 | 725,000 | 186,000 | 0 | 0 |
| 1997 | 2,510,000 | 5,065,962 | 0 | 236,996 | 880,000 | 191,000 | 0 | 0 |

(1) Estimate from US Census Bureau

(2) Estimate from US Department of Commerce's Bureau of Economic Analysis.

(3) 2006 data not yet released. Estimation based on average increase over the last 10 years.

| Total Primary Government Debt | Population (1) | Total Personal Income (2) | Debt Percentage of Personal Income | Debt Per Capita |
|----------------------------------------|----------------|---------------------------------|---------------------------------------------|-----------------------|
| \$20,179,968 | 95,676 | \$4,034,487,000 (3) | 0.50% | \$211 |
| 19,106,785 | 95,218 | 3,884,480,000 | 0.49 | 201 |
| 14,597,049 | 94,602 | 3,739,493,000 | 0.39 | 154 |
| 14,812,995 | 93,649 | 3,596,051,000 | 0.41 | 158 |
| 15,813,360 | 92,722 | 3,461,219,000 | 0.46 | 171 |
| 16,697,510 | 91,804 | 3,434,246,000 | 0.49 | 182 |
| 17,580,284 | 90,895 | 3,397,252,000 | 0.52 | 193 |
| 14,723,438 | 89,598 | 3,251,133,000 | 0.45 | 164 |
| 10,032,517 | 87,913 | 3,074,498,000 | 0.33 | 114 |
| 8,883,958 | 86,054 | 2,872,875,000 | 0.31 | 103 |



Geauga County, Ohio

*Ratio of General Bonded Debt to Estimated True Values of Taxable Property
And Bonded Debt Per Capita
Last Ten Years*

| Year | Population | | Estimated True Values of Taxable Property | Gross Bonded Debt (1) | Ratio of Bonded Debt to Estimated True Values | Bonded Debt Per Capita |
|------|------------|-----|-------------------------------------------------|--------------------------|-----------------------------------------------------|------------------------------|
| 2006 | 95,676 | (2) | \$9,106,707,165 | \$235,000 | 0.0026% | \$2.46 |
| 2005 | 95,218 | (2) | 8,061,815,284 | 455,000 | 0.0056 | 4.78 |
| 2004 | 94,602 | (2) | 7,764,305,703 | 665,000 | 0.0086 | 7.03 |
| 2003 | 93,649 | (2) | 7,559,986,571 | 860,000 | 0.0114 | 9.18 |
| 2002 | 92,722 | (2) | 6,820,883,662 | 1,060,000 | 0.0155 | 11.43 |
| 2001 | 91,804 | (2) | 6,610,354,805 | 1,250,000 | 0.0189 | 13.62 |
| 2000 | 90,895 | | 6,391,024,157 | 1,435,000 | 0.0225 | 15.79 |
| 1999 | 89,598 | (2) | 5,429,307,183 | 1,780,000 | 0.0328 | 19.87 |
| 1998 | 87,913 | (2) | 5,227,878,477 | 4,110,000 | 0.0786 | 46.75 |
| 1997 | 86,054 | (2) | 5,061,848,570 | 2,510,000 | 0.0496 | 29.17 |

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

(2) Estimated figure from the US Census Bureau.

Source: Geauga County Auditor

THIS PAGE INTENTIONALLY LEFT BLANK

Geauga County, Ohio

Computation of Legal Debt Margin Last Ten Years

| | 2006 | | 2005 | |
|---------------------------------------------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|
| | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| Assessed Value of County | \$3,085,394,810 | \$3,085,394,810 | \$2,734,133,940 | \$2,734,133,940 |
| Debt Limitation | 75,634,870 | 30,853,948 | 66,853,349 | 27,341,339 |
| Total Outstanding Debt: | | | | |
| Bonds: | | | | |
| Revenue | 143,000 | 143,000 | 150,000 | 150,000 |
| General Obligation | 235,000 | 235,000 | 520,000 | 520,000 |
| Special Assessments | 3,138,909 | 3,138,909 | 3,388,962 | 3,388,962 |
| OWDA Loans | 15,878,043 | 15,878,043 | 14,080,314 | 14,080,314 |
| Notes | 9,000,000 | 9,000,000 | 10,650,000 | 10,650,000 |
| OPWC Loan | 341,251 | 341,251 | 367,500 | 367,500 |
| Total | 28,736,203 | 28,736,203 | 29,156,776 | 29,156,776 |
| Exemptions: | | | | |
| Self-supporting Debt | 16,113,043 | 16,113,043 | 14,600,314 | 14,600,314 |
| Special Assessments | 3,138,909 | 3,138,909 | 3,388,962 | 3,388,962 |
| OPWC Loan | 341,251 | 341,251 | 367,500 | 367,500 |
| Debt Service Fund Balance | 1,916,952 | 1,916,952 | 768,433 | 768,433 |
| Total | 21,510,155 | 21,510,155 | 19,125,209 | 19,125,209 |
| Net Debt | 7,226,048 | 7,226,048 | 10,031,567 | 10,031,567 |
| Total Legal Debt Margin | \$68,408,822 | \$23,627,900 | \$56,821,783 | \$17,309,773 |
| Legal Debt Margin as a Percentage of the Debt Limit | 90.45% | | 84.99% | |
| (1) The Debt Limitation is calculated as follows: | | | | |
| 3% of first \$100,000,000 of assessed value | | \$3,000,000 | | \$3,000,000 |
| 1 1/2% of next \$200,000,000 of assessed value | | 3,000,000 | | 3,000,000 |
| 2 1/2% of amount of assessed value in excess of \$300,000,000 | | 69,634,870 | | 60,853,349 |
| | | \$75,634,870 | | \$66,853,349 |
| (2) The Debt Limitation equals 1% of assessed value. | | | | |

Source: Geauga County Auditor

| 2004 | | 2003 | | 2002 | |
|-------------------------|---------------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|
| Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| \$2,695,240,230 | \$2,695,240,230 | \$2,622,026,340 | \$2,622,026,340 | \$2,369,803,550 | \$2,369,803,550 |
| 65,881,006 | 26,952,402 | 64,050,659 | 26,220,263 | 57,745,089 | 23,698,036 |
| 156,000 | 156,000 | 161,000 | 161,000 | 166,000 | 166,000 |
| 795,000 | 795,000 | 1,055,000 | 1,055,000 | 1,320,000 | 1,320,000 |
| 3,628,656 | 3,628,656 | 3,865,474 | 3,865,474 | 4,096,573 | 4,096,573 |
| 8,623,643 | 8,623,643 | 8,111,521 | 8,111,521 | 8,384,537 | 8,384,537 |
| 7,500,000 | 7,500,000 | 6,175,000 | 6,175,000 | 3,475,000 | 3,475,000 |
| 393,750 | 393,750 | 420,000 | 420,000 | 446,250 | 446,250 |
| <u>21,097,049</u> | <u>21,097,049</u> | <u>19,787,995</u> | <u>19,787,995</u> | <u>17,888,360</u> | <u>17,888,360</u> |
| 9,415,457 | 9,415,457 | 8,726,521 | 8,726,521 | 9,090,787 | 9,090,787 |
| 3,628,656 | 3,628,656 | 3,865,474 | 3,865,474 | 4,096,573 | 4,096,573 |
| 393,750 | 393,750 | 420,000 | 420,000 | 446,250 | 446,250 |
| 923,951 | 923,951 | 2,545,526 | 2,545,526 | 1,944,961 | 1,944,961 |
| <u>14,361,814</u> | <u>14,361,814</u> | <u>15,557,521</u> | <u>15,557,521</u> | <u>15,578,571</u> | <u>15,578,571</u> |
| <u>6,735,235</u> | <u>6,735,235</u> | <u>4,230,474</u> | <u>4,230,474</u> | <u>2,309,789</u> | <u>2,309,789</u> |
| <u>\$59,145,772</u> | <u>\$20,217,168</u> | <u>\$59,820,186</u> | <u>\$21,989,790</u> | <u>\$55,435,301</u> | <u>\$21,388,248</u> |
| <u>89.78%</u> | | <u>93.40%</u> | | <u>96.00%</u> | |
| | \$3,000,000 | | \$3,000,000 | | \$3,000,000 |
| | 3,000,000 | | 3,000,000 | | 3,000,000 |
| | 59,881,006 | | 58,050,659 | | 51,745,089 |
| | <u>\$65,881,006</u> | | <u>\$64,050,659</u> | | <u>\$57,745,089</u> |

continued

Geauga County, Ohio

Computation of Legal Debt Margin (continued) Last Ten Years

| | 2001 | | 2000 | |
|---------------------------------------------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|
| | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| Assessed Value of County | \$2,307,905,460 | \$2,307,905,460 | \$2,241,328,440 | \$2,241,328,440 |
| Debt Limitation | 56,197,637 | 23,079,055 | 54,533,211 | 22,413,284 |
| Total Outstanding Debt: | | | | |
| Bonds: | | | | |
| Revenue | 171,000 | 171,000 | 176,000 | 176,000 |
| General Obligation | 1,575,000 | 1,575,000 | 1,825,000 | 1,825,000 |
| Special Assessments | 4,317,027 | 4,317,027 | 4,521,868 | 4,521,868 |
| OWDA Loans | 8,561,983 | 8,561,983 | 8,751,945 | 8,751,945 |
| Notes | 3,775,000 | 3,775,000 | 4,135,000 | 4,135,000 |
| OPWC Loan | 472,500 | 472,500 | 498,750 | 498,750 |
| Total | 18,872,510 | 18,872,510 | 19,908,563 | 19,908,563 |
| Exemptions: | | | | |
| Self-supporting Debt | 9,057,983 | 9,057,983 | 9,317,945 | 9,317,945 |
| Special Assessments | 4,317,027 | 4,317,027 | 4,521,868 | 4,521,868 |
| OPWC Loan | 472,500 | 472,500 | 498,750 | 498,750 |
| Debt Service Fund Balance | 1,450,226 | 1,450,226 | 9,100,039 | 9,100,039 |
| Total | 15,297,736 | 15,297,736 | 23,438,602 | 23,438,602 |
| Net Debt | 3,574,774 | 3,574,774 | (3,530,039) | (3,530,039) |
| Total Legal Debt Margin | \$52,622,863 | \$19,504,281 | \$58,063,250 | \$25,943,323 |
| Legal Debt Margin as a Percentage of the Debt Limit | 93.64% | | 106.47% | |
| (1) The Debt Limitation is calculated as follows: | | | | |
| 3% of first \$100,000,000 of assessed value | | \$3,000,000 | | \$3,000,000 |
| 1 1/2% of next \$200,000,000 of assessed value | | 3,000,000 | | 3,000,000 |
| 2 1/2% of amount of assessed value in excess of \$300,000,000 | | 50,197,637 | | 48,533,211 |
| | | \$56,197,637 | | \$54,533,211 |
| (2) The Debt Limitation equals 1% of assessed value. | | | | |

Source: Geauga County Auditor

| 1999 | | 1998 | | 1997 | |
|-------------------------|---------------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|
| Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| \$1,905,549,930 | \$1,905,549,930 | \$1,840,048,130 | \$1,840,048,130 | \$1,787,170,440 | \$1,787,170,440 |
| 46,138,748 | 19,055,499 | 44,501,203 | 18,400,481 | 43,179,261 | 17,871,704 |
| 181,000 | 181,000 | 186,000 | 186,000 | 191,000 | 191,000 |
| 2,340,000 | 2,340,000 | 4,110,000 | 4,110,000 | 3,390,000 | 3,390,000 |
| 4,732,126 | 4,732,126 | 4,931,787 | 4,931,787 | 5,065,962 | 5,065,962 |
| 5,433,751 | 5,433,751 | 0 | 0 | 0 | 0 |
| 4,880,000 | 4,880,000 | 3,440,000 | 3,440,000 | 4,045,000 | 4,045,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>17,566,877</u> | <u>17,566,877</u> | <u>12,667,787</u> | <u>12,667,787</u> | <u>12,691,962</u> | <u>12,691,962</u> |
| 6,174,751 | 6,174,751 | 1,151,000 | 1,151,000 | 1,441,000 | 1,441,000 |
| 4,732,126 | 4,732,126 | 4,931,787 | 4,931,787 | 5,065,962 | 5,065,962 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 871,256 | 871,256 | 860,479 | 860,479 | 784,861 | 784,861 |
| <u>11,778,133</u> | <u>11,778,133</u> | <u>6,943,266</u> | <u>6,943,266</u> | <u>7,291,823</u> | <u>7,291,823</u> |
| <u>5,788,744</u> | <u>5,788,744</u> | <u>5,724,521</u> | <u>5,724,521</u> | <u>5,400,139</u> | <u>5,400,139</u> |
| <u>\$40,350,004</u> | <u>\$13,266,755</u> | <u>\$38,776,682</u> | <u>\$12,675,960</u> | <u>\$37,779,122</u> | <u>\$12,471,565</u> |
| <u>87.45%</u> | | <u>87.14%</u> | | <u>87.49%</u> | |
| | \$3,000,000 | | \$3,000,000 | | \$3,000,000 |
| | 3,000,000 | | 3,000,000 | | 3,000,000 |
| | 40,138,748 | | 38,501,203 | | 37,179,261 |
| | <u>\$46,138,748</u> | | <u>\$44,501,203</u> | | <u>\$43,179,261</u> |

Geauga County, Ohio

*Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2006*

| Political Subdivision | Governmental Activities Debt | Percent Applicable To County (1) | Amount Applicable To Geauga County |
|-----------------------------------------------------|------------------------------------|----------------------------------------|------------------------------------------|
| The County | | | |
| General Obligation Bonds | \$235,000 | 100.00% | \$235,000 |
| Special Assessment Bonds | 3,138,909 | 100.00 | 3,138,909 |
| Capital Leases | 43,765 | 100.00 | 43,765 |
| Notes | 400,000 | 100.00 | 400,000 |
| Total County | <u>3,817,674</u> | | <u>3,817,674</u> |
| All Cities wholly within County | 2,345,000 | 100.00 | 2,345,000 |
| All Townships wholly within County | 2,353,758 | 100.00 | 2,353,758 |
| All School Districts (S.D.) wholly within County | 60,825,000 | 100.00 | 60,825,000 |
| Cardinal Local S.D. | 10,734,270 | 98.92 | 10,618,340 |
| Chagrin Falls Exempted Village Local S.D. | 28,184,978 | 38.29 | 10,792,028 |
| Kirtland Local S.D. | 15,379,994 | 0.71 | 109,198 |
| Madison Local S.D. | 7,620,000 | 0.32 | 24,384 |
| Mentor Exempted Village Local S.D. | 8,941,292 | 0.24 | 21,459 |
| Painesville Township Local S.D. | 5,784,994 | 0.45 | 26,032 |
| Hunting Valley Village | 4,500,000 | 12.32 | 554,400 |
| Geauga Trumbull Joint Solid Waste District | 900,000 | 44.60 | 401,400 |
| Total Overlapping | <u>142,870,528</u> | | <u>83,372,241</u> |
| Total Applicable to Geauga County | <u><u>\$151,386,960</u></u> | | <u><u>\$91,888,673</u></u> |

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2005 tax year, 2006 collection.

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 | |
| 2006 | \$5,875,607 | \$9,539,666 | (\$3,664,059) | \$7,000 | \$7,500 | \$14,500 | (252.69) |
| 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 |

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

Source: Geauga County Auditor

Geauga County, Ohio

Demographic Statistics Last Ten Years

| Year | Population (1) | Total Personal Income (2) | Personal Income Per Capita | Total Public School Enrollment | Population Density (Persons/Sq Mi.) | Unemployment Rates (3) | | |
|------|----------------|---------------------------|----------------------------|--------------------------------|-------------------------------------|------------------------|------|-----|
| | | | | | | Geauga | Ohio | US |
| 2006 | 95,676 | \$4,034,487,000 (4) | \$42,168 | 12,987 | 236.8 | 4.4 | 5.5 | 4.6 |
| 2005 | 95,218 | 3,884,480,000 | 40,796 | 13,226 | 235.7 | 4.7 | 5.9 | 5.1 |
| 2004 | 94,602 | 3,739,493,000 | 39,529 | 13,268 | 234.2 | 4.7 | 6.2 | 5.5 |
| 2003 | 93,649 | 3,596,051,000 | 38,399 | 13,690 | 231.8 | 4.9 | 6.2 | 6.0 |
| 2002 | 92,722 | 3,461,219,000 | 37,329 | 12,846 | 229.5 | 4.1 | 5.7 | 5.8 |
| 2001 | 91,804 | 3,434,246,000 | 37,408 | 13,278 | 227.2 | 3.4 | 4.4 | 4.7 |
| 2000 | 90,895 | 3,397,252,000 | 37,376 | 13,088 | 225.0 | 3.1 | 4.0 | 4.0 |
| 1999 | 89,598 | 3,251,133,000 | 36,286 | 13,132 | 221.8 | 3.0 | 4.3 | 4.2 |
| 1998 | 87,913 | 3,074,498,000 | 34,972 | 13,053 | 217.6 | 2.8 | 4.3 | 4.5 |
| 1997 | 86,054 | 2,872,875,000 | 33,385 | 13,092 | 213.0 | 3.1 | 4.6 | 4.9 |

(1) US Census Bureau estimates

(2) US Department of Commerce, Bureau of Economic Analysis estimates

(3) Ohio Job & Family Services, Office of Workforce Development

(4) 2006 data not yet released. Estimation based on average increase over the last 10 years.

Sources: Geauga County Auditor

Geauga County, Ohio

Ten Largest Employers 2006 and 1997

| Employer | Nature of Business | 2006 | | |
|---------------------------------|--------------------|------------------|---------------------|-------------------|
| | | Established Date | Number of Employees | Percent of County |
| Kraftmaid Cabinetry Inc. | Manufacturer | 1969 | 2,879 | 5.65% |
| Geauga Lake & Wildwater Kingdom | Amusement Park | (1) 1890 | 1,728 | 3.39 |
| Geauga County | Government | 1806 | 1,086 | 2.13 |
| University Hospital | Hospital | 1930 | 745 | 1.46 |
| Great Lakes Cheese | Cheese Packager | 1958 | 542 | 1.06 |
| Kenston Local School District | School District | --- | 535 | 1.05 |
| Chardon Local School District | School District | --- | 427 | 0.84 |
| Dillen Products | Manufacturer | 1985 | 408 | 0.80 |
| Johnson Rubber | Manufacturer | 1895 | 341 | 0.67 |
| WalMart - Middlefield | Retailer | 2005 | 321 | 0.63 |
| Total | | | <u>9,012</u> | <u>17.67%</u> |
| Total County Civilian Workforce | | | <u>51,000</u> | |

| Employer | Nature of Business | 1997 | | |
|----------------------------------------------------------------|--------------------|------------------|---------------------|-------------------|
| | | Established Date | Number of Employees | Percent of County |
| Funtime, Inc. (Geauga Lake) | Amusement Park | (1) 1890 | 2,100 | 4.43% |
| Kraftmaid, Inc. | Manufacturer | 1969 | 1,461 | 3.08 |
| Geauga County | Government | 1806 | 994 | 2.10 |
| Duramax, Inc. | Manufacturer | 1895 | 715 | 1.51 |
| Geauga Hospital | Hospital | 1936 | 600 | 1.27 |
| Burton Rubber Processing (Excel Polymers LLC/Poly One Corp) | Manufacturer | 1957 | 500 | 1.05 |
| Great Lakes Cheese | Cheese Packager | 1958 | 367 | 0.77 |
| Metzenbaum Sheltered Industries | Packaging/Assembly | 1971 | 350 | 0.74 |
| Kinetico Inc. | Manufacturer | 1970 | 300 | 0.63 |
| Carlisle Corp. | Manufacturer | 1944 | 265 | 0.56 |
| Total | | | <u>7,652</u> | <u>16.14%</u> |
| Total County Civilian Workforce | | | <u>47,400</u> | |

(1) Includes seasonal employees

Sources: Human Resource Departments
Ohio Job and Family Services, Office of Workforce Development

Geauga County, Ohio

Construction, Bank Deposits and Property Values Last Ten Years

| Year | New Construction (1) | | | Total New Construction | Bank Deposits | Real Property Value (3) | | |
|----------|------------------------------|---------------------------|---------------------------|------------------------|---------------|------------------------------|---------------------------|---------------|
| | Agricultural/ Residential | Commercial/ Industrial | Commercial/ Industrial | | | Agricultural/ Residential | Commercial/ Industrial | Tax Exempt |
| 2006 (2) | \$42,557,890 | \$4,708,430 | \$4,708,430 | \$47,266,320 | \$279,315,000 | \$2,540,106,600 | \$303,990,860 | \$206,767,300 |
| 2005 | 40,231,780 | 7,603,050 | 7,603,050 | 47,834,830 | 249,799,000 | 2,241,432,560 | 261,037,590 | 176,025,940 |
| 2004 | 51,932,750 | 14,304,450 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 3,690,410 | 38,142,850 | 222,203,000 | 1,407,841,380 | 152,842,080 | 112,119,690 |

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

(2) Represents the 2005 tax year 2006 collection year.

(3) Does not include land and mineral rights.

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

Geauga County, Ohio

County Government Employees Last 5 Years (1)

| | 2006 | 2005 | 2004 | 2003 | 2002 |
|-------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Government Activities | | | | | |
| Legislative and Executive | | | | | |
| General | 100 | 94 | 100 | 98 | 101 |
| Real Estate Assessment | 18 | 17 | 13 | 13 | 15 |
| Delinquent Tax Collector | 4 | 2 | 6 | 3 | 7 |
| Community Development Admin. | 4 | 4 | 3 | 3 | 3 |
| Judicial | | | | | |
| General | 64 | 62 | 61 | 57 | 57 |
| Certificate of Title | 7 | 7 | 7 | 6 | 7 |
| CASA | 5 | 5 | 4 | 4 | 4 |
| Intensive Supervision | 2 | 2 | 2 | 2 | 2 |
| Care and Custody | 4 | 5 | 5 | 7 | 4 |
| Court Technology | 2 | 2 | 2 | 1 | |
| Public Safety | | | | | |
| General | 162 | 156 | 148 | 143 | 147 |
| 911 Program | 3 | 4 | 4 | 4 | 4 |
| 800 System Communication | 1 | 4 | 4 | 4 | 4 |
| Youth Center | 19 | 16 | 21 | 22 | 14 |
| Victim Witness | 2 | 2 | 2 | 2 | 2 |
| Education and Enforcement | 1 | 1 | 2 | 2 | 6 |
| D.A.R.E. | 0 | 2 | 1 | 0 | 2 |
| Violence Against Women | 1 | 1 | 1 | 0 | 1 |
| Victims of Crime | 0 | 1 | 0 | 0 | 1 |
| Concealed Handgun | 2 | 3 | 2 | 0 | 0 |
| Pretrial Release | 2 | 2 | 2 | 2 | 0 |
| Narcotics | 0 | 0 | 0 | 0 | 2 |
| County Cop Education | 0 | 0 | 0 | 0 | 2 |
| Criminal Investigation | 1 | 1 | 0 | 0 | 0 |
| Public Works | | | | | |
| General | 3 | 3 | 3 | 4 | 4 |
| Motor Vehicle and Gas Tax | 58 | 59 | 56 | 60 | 59 |
| Human Services | | | | | |
| General | 7 | 8 | 8 | 9 | 8 |
| Mental Retardation & Developmental Disabilities | 308 | 300 | 330 | 350 | 323 |
| Child Support Enforcement | 13 | 13 | 12 | 14 | 13 |
| Transportation Administration | 23 | 27 | 27 | 27 | 29 |
| Aging | 32 | 33 | 38 | 33 | 31 |
| County Home | 17 | 16 | 15 | 17 | 17 |
| Public Assistance | 61 | 63 | 61 | 58 | 62 |
| Health Services | | | | | |
| Mental Health | 5 | 5 | 5 | 5 | 5 |
| Dog and Kennel | 4 | 3 | 4 | 3 | 4 |
| Business-Type Activities | | | | | |
| Water Resources | 35 | 34 | 35 | 35 | 37 |
| Water District | 3 | 3 | 3 | 3 | 3 |
| Storm Water | 1 | 1 | 1 | 1 | |
| Agencies | 112 | 113 | 111 | 113 | 110 |
| TOTALS | <u>1,086</u> | <u>1,074</u> | <u>1,099</u> | <u>1,105</u> | <u>1,090</u> |

(1) Information prior to 2002 is not available.

All employees (full and part-time) are counted at 1.0 as of December 31.

Source: Geauga County Payroll

Geauga County, Ohio

County Owned Vehicles Last 4 Years(1)

| | 2006 | 2005 | 2004 | 2003 |
|-------------------------------------------------|------------|------------|------------|------------|
| <i>Government Activities</i> | | | | |
| Legislative and Executive | | | | |
| General | 9 | 8 | 5 | 5 |
| Judicial | | | | |
| General | 1 | 1 | 2 | 1 |
| Care and Custody | 1 | 1 | 0 | 0 |
| Public Safety | | | | |
| General | 74 | 61 | 62 | 56 |
| 911 Program | 1 | 1 | 1 | 2 |
| Youth Center | 1 | 1 | 1 | 1 |
| Public Works | | | | |
| General | 0 | 0 | 0 | 0 |
| Motor Vehicle and Gas Tax | 49 | 49 | 48 | 50 |
| Human Services | | | | |
| General | 1 | 1 | 1 | 1 |
| Mental Retardation & Developmental Disabilities | 31 | 30 | 30 | 29 |
| Children's Services Levy | 2 | 1 | 0 | 1 |
| Child Support Enforcement | 1 | 1 | 1 | 0 |
| Transportation Administration | 21 | 21 | 21 | 21 |
| Aging | 4 | 5 | 5 | 2 |
| County Home | 1 | 1 | 1 | 2 |
| Public Assistance | 7 | 7 | 5 | 4 |
| Health Services | | | | |
| Mental Health | 1 | 1 | 1 | 1 |
| Dog and Kennel | 2 | 2 | 1 | 2 |
| <i>Business-Type Activities</i> | | | | |
| Water Resources | 34 | 34 | 34 | 33 |
| Water District | 5 | 4 | 4 | 4 |
| <i>Agencies</i> | 3 | 3 | 2 | 1 |
| <i>TOTALS</i> | <u>249</u> | <u>233</u> | <u>225</u> | <u>216</u> |

(1) Information prior to 2003 not available

Geauga County, Ohio

*Operating Indicators by Function/Program
Current Year*

| | 2006 |
|------------------------------------------------------------|------------------|
| <i>Government Activities</i> | |
| Legislative and Executive | |
| Auditor | |
| Parcels Transferred | 4,508 |
| Accounting Warrants (checks) Issued (#) | 28,874 |
| Accounting Warrants (checks) Issued (\$) | \$486,599,559.77 |
| Board of Elections | |
| Registered Voters | 63,288 |
| Voter Turnout in November | 40,853 |
| Percentage of Voter Turnout | 64.55% |
| Recorder | |
| Deeds Filed | 4,114 |
| Mortgages Filed | 7,195 |
| Judicial | |
| Common Pleas Court Cases | |
| Civil | 1,000 |
| Criminal | 186 |
| Domestic | 398 |
| Felony Indictments | 182 |
| Judgment Liens | 2,712 |
| Public Safety | |
| Sheriff's Department Activity | |
| Phone Calls Received by Communications Center | 141,121 |
| Traffic Citations Issued | 7,304 |
| Operating a Motor Vehicle while Intoxicated (OMVI) Arrests | 245 |
| Criminal Cases Processed | 1,635 |
| Domestic Violence Arrests | 69 |
| Drug Offenses | 125 |
| Juvenile Offenses | 146 |
| Assaults | 45 |
| Vehicular Homicide | 1 |
| Total Beds in the Safety Center | 182 |
| Inmates Received and Processed | 2,920 |
| Total Meals Served | 97,005 |
| Health Services | |
| Dog and Kennel | |
| Dogs Licensed | 13,503 |
| Number of Penalties Assessed | 638 |
| Replacement Tags Issued | 59 |
| Kennels | 480 |
| Number of Kennel Penalties Assessed | 6 |
| <i>Business-Type Activities</i> | |
| Water Resources | |
| Sewer Customer Accounts | 5,400 |
| Gallons of Wastewater Treated | 700,000,000 |
| Miles of Sewer Lines Maintained | 130 |
| Facilities Maintained | 54 |
| Water District | |
| Water Customer Accounts | 600 |
| Miles of Water Lines Maintained | 30 |
| Facilities Maintained | 6 |

Geauga County, Ohio

Miscellaneous Statistics (Continued)

December 31, 2006

Geauga County's Agriculture

| | | |
|----------------------|--------|-------|
| Number of Farms | 975 | |
| Average Size of Farm | 68 | Acres |
| Land in Farms | 66,474 | Acres |

Livestock Numbers on Farms

| | | |
|-------------------------|-------|------|
| Dairy Cattle and Calves | 2,885 | Head |
| Beef Cattle and Calves | 7,419 | Head |
| Hogs and Pigs | 796 | Head |

Crops Raised

| | | |
|----------------|--------|-------|
| Corn for Grain | 4,094 | Acres |
| All Hay | 15,533 | Acres |
| Oats | 1,786 | Acres |
| Soybean | 2,242 | Acres |

Agricultural Products Produced/Sold

| | | |
|-----------------------|-------------|---------|
| Milk (Gross Value) | \$5,908,000 | |
| Beef | \$1,635,000 | |
| Pork | \$119,000 | |
| Corn for Grain | 315,818 | Bushels |
| Hay | 36,746 | Ton |
| Oats | 118,417 | Bushels |
| Soybean | 67,149 | Bushels |
| Nursery/Greenhouse | \$8,102,000 | |
| Fruits and Vegetables | \$2,084,000 | |

Number of Farms

| | |
|------|-----|
| 2002 | 975 |
| 1987 | 740 |

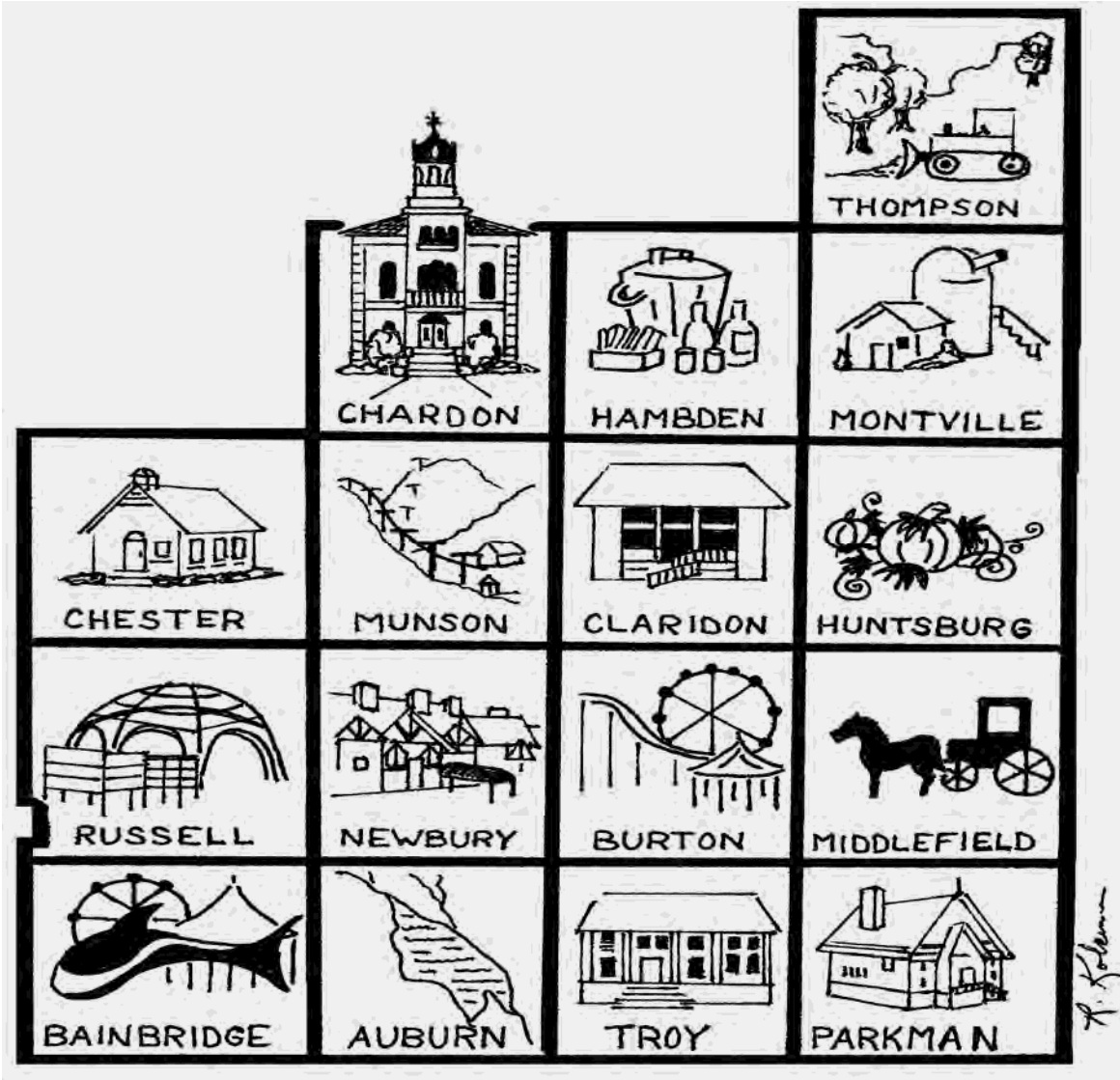
NOTE: Agriculture continues to be a changing, dynamic industry in Geauga County, affected by weather, prices and population shifts. Increased interest is noted in growing and marketing more intensive crops, such as fruits and vegetables. The County is unique in both its agriculture and population mix.

Source: United States Department of Agriculture 2002 Census

Geauga County, Ohio

Townships, Villages, and City within the County

| | Date Established | Population (2000) | | Date Established | Population (2000) |
|-----------------------|---------------------|-------------------|---------------------------------|---------------------|-------------------|
| Thompson Township | 1817 | 2,383 | Middlefield Township | 1817 | 4,418 |
| Chardon Township | 1816 | 4,763 | Middlefield Village | 1901 | 2,233 |
| Chardon City | 1851 | 5,156 | Bainbridge Township | 1817 | 10,916 |
| Hambden Township | 1811 | 4,024 | Auburn Township | 1827 | 5,158 |
| Montville Township | 1822 | 1,984 | Troy Township | 1820 | 2,567 |
| Chester Township | 1816 | 10,968 | Parkman Township | 1817 | 3,546 |
| Munson Township | 1821 | 6,450 | Aquilla Village | 1880 | 372 |
| Claridon Township | 1817 | 2,801 | (within Claridon Township) | | |
| Huntsburg Township | 1821 | 3,297 | | | |
| Russell Township | 1827 | 5,674 | County Total | | <u>90,895</u> |
| South Russell Village | 1923 | 4,022 | | | |
| Newbury Township | 1817 | 5,805 | Sources: Geauga County Archives | | |
| Burton Township | 1806 | 2,908 | 2000 U.S. Census | | |
| Burton Village | 1895 | 1,450 | | | |



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 |

